

Independent Study Title : Problem on the Assessment of Annual Fee as the
Tax Base of Building and Land Tax in Thailand
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ABSTRACT

The overall objective of this research is to focus on Problem on the Assessment of Annual Fee as the Tax Base of Building and Land Tax in Thailand.

According to Building and Land Tax B.E. 2475 section 8, section 18 and the Notification of Ministry of Interior about Annual Fee Assessment on 30 March 1992 determine that levy tax from the property by calculating from the annual fee (rental fee leaser may derive from lessee). If rental fee is appropriately the number shall be deemed that the rental fee is the annual fee, however, if tax officers considered that the rental fee is not appropriately the number or in case the owner of the property and operated for own business that cannot assess following actual annual rental value, they are empowered to correct or to reassess such amount regardless of rental fee actually derived by comparing with the annual fee of the leased property within the same local authority which has similar characteristic, area, location, and infrastructure services.

Nowadays, Thailand's Building and Land Tax are levied from assessment and theirs annual fees provided in the Building and Land Tax Act B.E. 2475 (1932) which states that by giving the officers authorities to assessing annual fee; abuse power, tax drain, and ambiguity might occurs.

This means that tax base of land and building tax is still uncertain and unclear for taxpayers.