

Independent Research Paper Title : Collection of Tax from Registered Moveable
Property which received from Inheritance
Author : Ms. Petcharat Charoensukmongkol
Degree : Master of Law (English Program)
Academic Year : 2007
Advisor : Dr. Poom Moolsilpa

ABSTRACT

Thailand has been facing the economic problems of the fairness of income distribution for so long, the government must take action in order to solve those problems and does so to provide appropriate income. Inheritance tax is a tool used by the government to solve the problem because this tax is collected from wealth.

This topic of study focuses on the appropriateness and feasibility of utilizing Inheritance Tax collection in Thailand to help solving the unfairness of income distribution problems; therefore, it is an analytical study to propose a suitable Inheritance Tax Collection Method for Thailand's economic and social situation. First, started with the study on definitions, types, tax structure, and general principles of the Thai inheritance tax laws in the past and foreign laws will be taken into consideration.

From the study and analysis, we can see that Thailand should apply the Inheritance Tax Collection to suit with its culture and economic because other countries facing the same problem about income distribution utilized Inheritance Tax to solve this problem. The collection might be done indirectly, i.e. ignore the Inheritance Tax as under Section 42(10) but collect the tax from the sale of inherited Registered Properties such as cars, guns to the Section 42(9) to help distributing income to the society fairly.