

Independent Research Title: The Imposition of Tax on the Online Game Business  
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### ABSTRACT

After the first introduction of the computer online games such as Ragnarok or Pangya, it became famous and very popular among Thai children and teenagers.

Nowadays the unlimited and uncontrollable of the internet café cause many problems to the teenagers. Even though, the online game can benefit the Thai economy but the problem that come after is children and teenagers spend most of their times on the online game and lack of intention to their study.

And now there is still no law to impose tax or control the online game business. So that it we should find the law or regulation to tax or control the online game business in order to prevent the over expansion of the online game business and protect our children and teenagers from spending too much time on the online game.

And now The Ministry of Information Communication and Technology and The Excise Department are also finding the way to solve the problem about the online game business. This problem needs the co-operation with the online game business entrepreneurs and also family and parents of the children and teenagers to solve this problem. Nowadays, we are only having a regulation that launch from The Ministry of Information Communication and Technology to control the online game business, which is not enough. So that we should find the way to impose excise tax from the online game business to control such business on the other hand.