

Independent Study Title : The Problem of Discrimination About Tax Exemption  
on Dividend Flows Under Section 65 bis (10) of The  
Revenue Code

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Major : Taxation Law (English Program)

Academic : 2007

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### ABSTRACT

The main objective of this independent research is to point out the problem of dividend income tax in Thailand. Each type of corporate shareholder has different tax treatment on dividend exemption. The different benefits for dividend recipient for tax exemption under section 65 bis (10) create a problem of Thai collecting tax system concerning dividend income tax.

From the research, it was found that the main problem of dividend income tax under Thai law is the problem of discrimination between different corporate shareholders.

From the analysis, this problem requires the Thai government to consider and find the solution to solve discrimination of corporate shareholders under section 65 bis (10) of Revenue Code.

The author point out that the problem of discrimination of corporate shareholder occurs because separating dividend recipient which derived dividend between limited company which holds shares not more than 25% and listed company, holding company under section 65 bis (10) of Revenue Code. Hence, the author recommends that the Revenue Code should provide that limited company which holds share lower than 25% to receive the tax exemption under section 65 bis (10) the whole amount in order to solve the problem of discrimination between different types of corporate shareholder.