

Independent Study Title : Problems of Collecting Tax of Imported Tobacco in Thailand
under the Exception of World Trade Organization

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ABSTARCT

The overall objective of this independent study is to study the problems of collecting tax on imported tobacco in Thailand under World Trade Organization (WTO) which includes the method of collecting tax under GATT Valuation and Tax Measure for protect public health under Framework Convention Tobacco Control (FCTC) of World Health Organization (WHO). When Thailand is legally binding both treaties, they became the conflict of law that Free Trade principle will be the barrier of protection public health under FCTC. Thailand, as the developing country, is face with serious mortality by smoking.

This Independent Study Paper found that current international rules for valuation of imports in purpose of assessing customs duties are well settled by World Trade Organization that enforced members to observe GATT by adjusting their tax laws. Meanwhile, Thailand is legally binding on the Framework Convention Tobacco Control (FCTC) of WHO which aims at protecting public health of the tobacco epidemic. Thus, free trade of WTO can devastate tobacco control policies by enforcing the States to remove related trade barriers and hamper efforts to reduce domestic consumption of tobacco by imposing excise taxes, duties and then its higher price thereby. Moreover, WTO should have realization on public health by categorizing tobacco as exempted goods in Article XX (b) of GATT and allow tax barrier to be imposed to the imported tobacco products. World today's has much changes than before. Moreover, in the present statistic of tobacco killing had shown tobacco killing more than million human's life. Therefore, it's time to concern that economy growth must grow together with health of people. Public health should be the prior reason in order to protect population's health from hazardous products like tobacco. As we know,

Tax measure is the most effective measure to control of domestic mortality by smoking in Thailand. Hence, collecting tax as excise, VAT and customs duties should raise the rate in every year and also amend the law by apply the new measure of Uruguay Case as fully applying of prohibited sell of sub-brands in the shop and various selling units all over the country which the state can consider applying as domestic law in order to develop the law to battle with epidemic smoking

Eventually there are the recommendation propose to solve the problems in order to improve the laws that although, economy growth will create better life but also killing approximately million lifer a year. It's time that the economy growth should grow together with public health. Hence, tobacco should be the exemption goods thought Article XX (b) and categorize as harmful goods in GATT in order to protect human's life.

