

Independent Study Paper Title : The Excise Tax Collection on Beverage Selling
Machine
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ABSTRACT

The objective of this paper is to study the problem regarding the collection of Excise Tax on beverage selling machine. The word “beverage selling machine” is contained in Excise Tariff Act for more than 30 years but the law yet to provide the clear definition of beverage selling machine and defines its as an industrial plant. This is cause a problem in practice for excise officers. It has only the opinion from excise officer to decide what will be considered as beverage selling machine. The following question is the excise officer has no legal principle to decide whether which machine should be considered as beverage selling machine.

The methodology used in this research is documentary. According to the study and analysis, it is found that they are taxed on syrup or concentrate which use for producing the beverage. This is not fair for sellers as the law dose not care how the beverage is produced because it has been taxed from the main material of that product.

It is recommended that Thailand should adapt the principle of syrup tax or soft drink tax from United States as a guideline for amend beverage tax in Thailand to solve this problem and repeal the word beverage selling machine.