

Independent Research Paper Title : Problems on Local Tax Collection from the Private Higher Educational Institutions in Thailand: Case Study on Building and Land Tax Collection

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Degree : Master of Law (English Program)

Academic Year : 2007

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ABSTRACT

The overall objective of this research is to focus on Problems on Local Tax Collection from the Public Higher Educational Institutions in Thailand: Case Study on Building and Land Tax Collection.

According to Provision of Plan and Stage for Decentralization to Local Administrative Authority Act B.E. 2542 in Section 23 and Section 25, Municipalities, Tambon Administrative Organizations, Pattaya City and Bangkok Metropolitan Administration are in charge of the building and land tax and local development land tax in their respective areas of jurisdiction.

Nowadays, the private higher educational institutions have suffered the burden of building and land tax collection. Private education institutions have paid building and land tax every year. In some local administrations may have allowed tax reduction to the institutions by depending on consideration of local administrative officer. The institute's properties would not certainly be property in the meaning of 'property of government' according to Section 9 (2) and even Council of State decided that would not be 'property of public school' according to Section 9 (3). Furthermore, it has implemented to the issue of educational operation that concerns with deriving the own profits.

So, the building and land tax exemption for the private higher educational institutions seems to be the opposite matter between need in tax privileges to the private sector and state policy promoting and supporting participation of private sector.

