

Independent Study Title	Legal Problems on Collection and Payment of Household and Additional Land Tax Contract A Case Study on Laem Chabang Port
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Student	Kasawat Phuengpracha
Independent Study Advisor	Associate Professor Suphol Ingprasarn
Independent Study Co-advisor	Associate Professor Suvit Nimnoi
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Faculty	Graduate School, Sripatum University Chonburi Campus
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ABSTRACT

The Port Authority of Thailand announced and called the interested persons for tenders to manage and undertake the cargo landing port, boat landing port B1-B4 as the cargo landing port and the Port Authority of Thailand also invested in the infrastructure e.g. the office building for the boat landing port at cargo area, it is found that the Port Authority of Thailand jointly undertakes with the private sectors. In this regard, the private sectors are willing to offer benefits to the Port Authority of Thailand. The undertakings of the port B1-B4 are considered as business operation relating to the port which is boat landing port according to Section 6 (3) and Section 9 (11) of the Port Authority of Thailand, B.E. 2494 (1951) which is directly involved with undertakings of the Port Authority of Thailand. In accordance with Section 17 of the Port Authority of Thailand Act, B.E. 1494 (1951) stipulating that the Port Authority of Thailand shall be exempted from payment of taxes and duties under the Revenue Code, and all of its buildings and land other than those leased shall also be exempted from payment of any taxes, duties or fees under any other law, it is found that the way the Port Authority of Thailand allows the private sectors to manage and undertake the cargo boat landing port and boat landing port B1-B4 is absolutely the undertaking by the Port Authority of Thailand and the Port Authority of Thailand deserves to be exempted from paying housing and land taxes for its properties.

However, although the Housing and Land Tax Act, B.E. 2475 (1932) did not directly prescribe to waive the payment for the State Railway of Thailand according to Section 9 (2) of the Housing and Land Tax Act, the Committee of Council of State through the Draft Committee Group No. 2 used to issue the legal opinion no. 80/2536 (1993) on the topic which was asked for advice by the Bangkok Metropolitan Administration (BMA) to the Committee of Council of State. It can be summarized that the meaning of the expression “other laws” under Section 17 of the Port Authority of Thailand Act, B.E. 2494 (1951) includes the Housing and Land Tax Act as well. If the properties are utilized for the undertakings of the Port Authority of Thailand, it deserves the exemption, not to pay the housing and land taxes for such properties according to Section 17 of the Port Authority of Thailand Act, B.E. 2494 (1951).

At present, the private sectors are stronger and more progressive than the State either in the investment sources or investment motivation or other modern technology. Consequently, for the certain State businesses or State undertakings, it is necessary to change the policy in having the private operators who have potential jointly invest or jointly undertake the State businesses. Moreover, this affects the motivation for the private businesspersons who are Thais or foreigners to jointly invest in the boat landing port undertakings or other undertakings. This also enables Thailand to develop its economy and investment accordingly.