



# TAXATION: THE ECONOMIC ARCHITECTURE

Building the Foundation of National Development

# THE DEFINITION OF TAXATION



✓ Compulsory by Law  
(Not Voluntary)

✓ Resource Movement:  
Private to Public

✓ Purpose:  
National Benefit

# THE FIVE PILLARS OF PURPOSE

SOCIETY



## REVENUE

Funding public affairs, education, health



## BEHAVIOR CONTROL

Curbing negative externalities, Sin taxes



## REDISTRIBUTION

Equity, reducing inequality



## ECONOMIC STABILITY

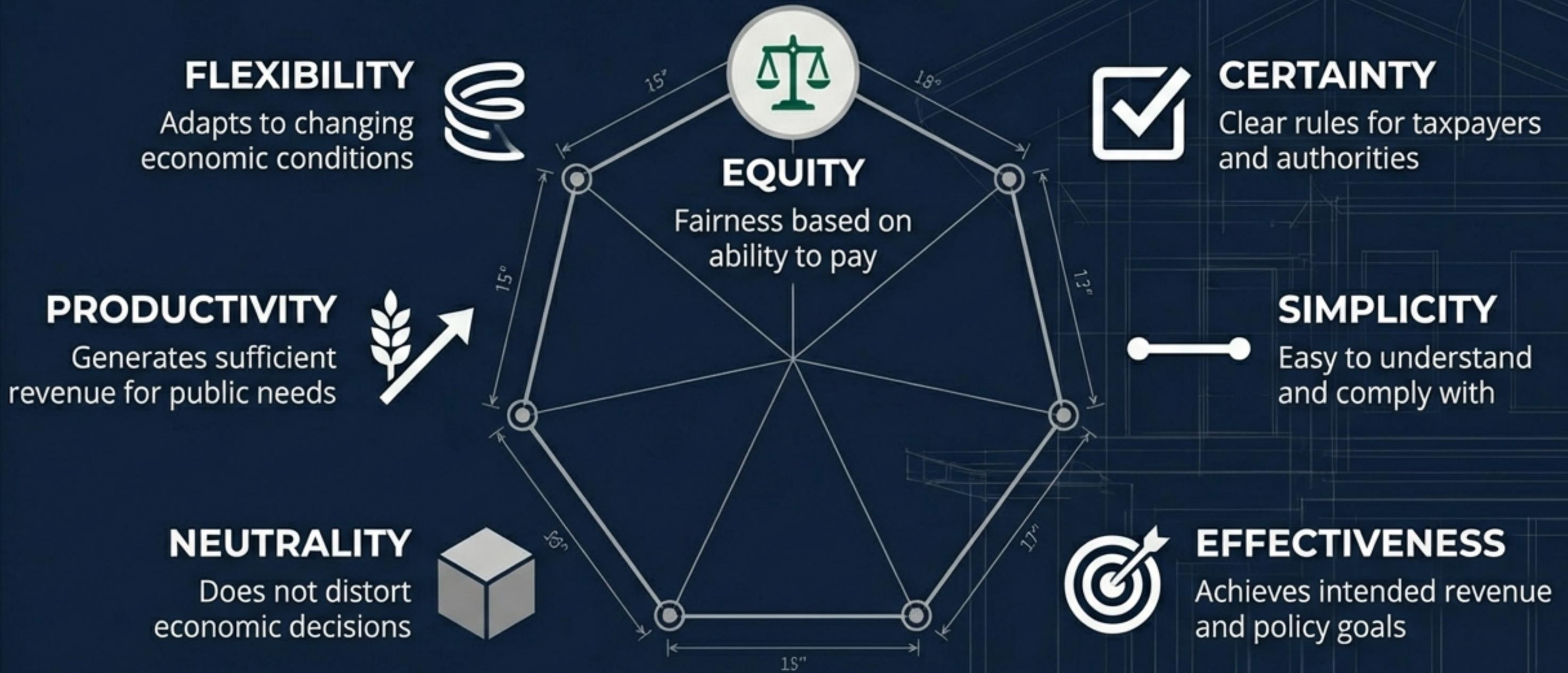
Fighting inflation/deflation



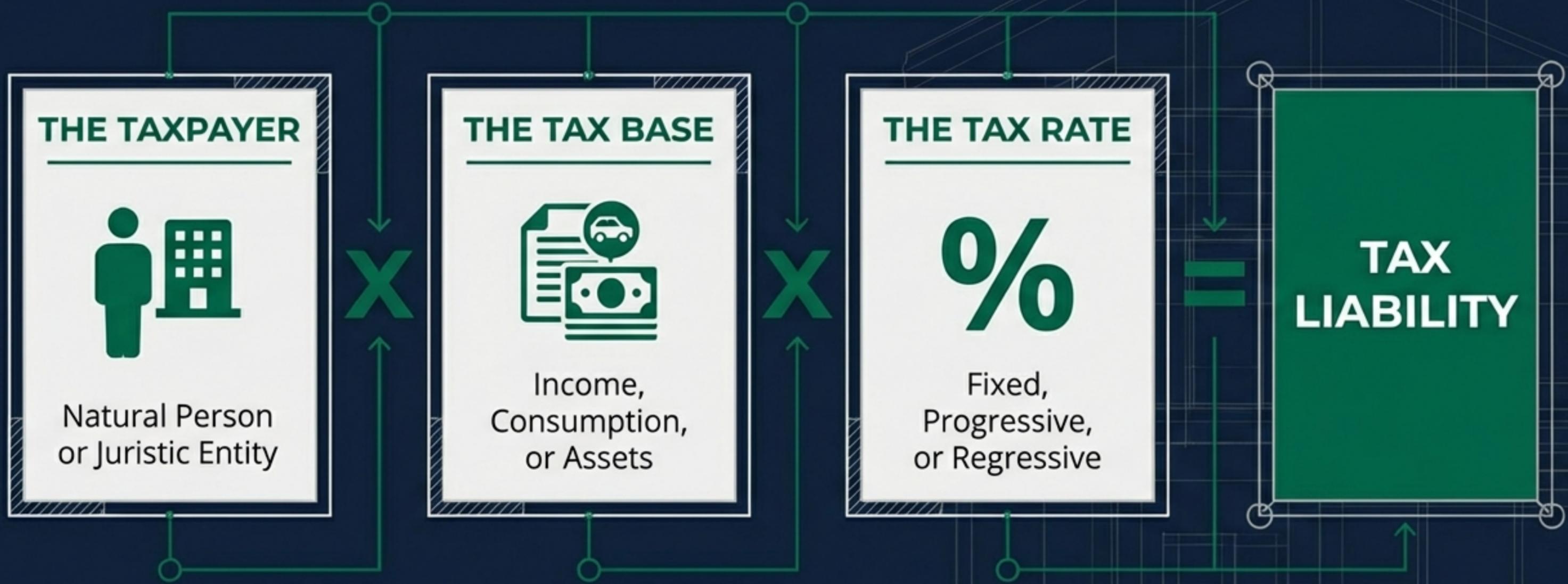
## DEVELOPMENT

Promoting investment and jobs

# CHARACTERISTICS OF GOOD TAXATION



# THE ANATOMY OF A TAX

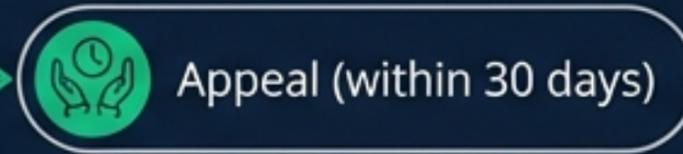


# IMPLEMENTATION & ENFORCEMENT

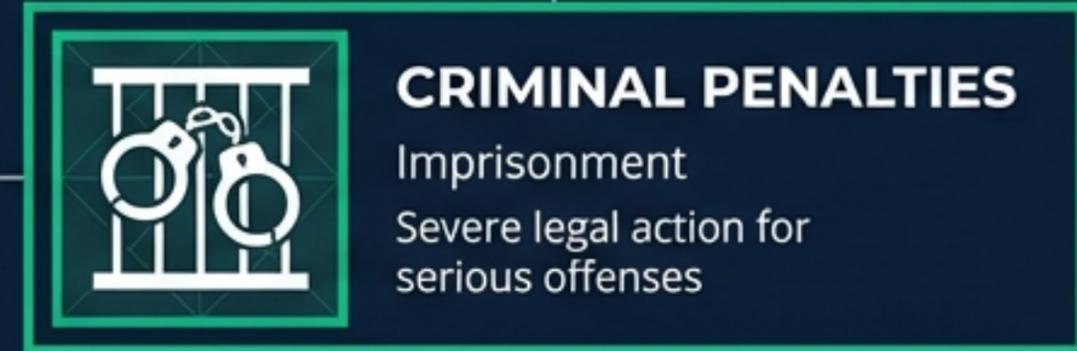
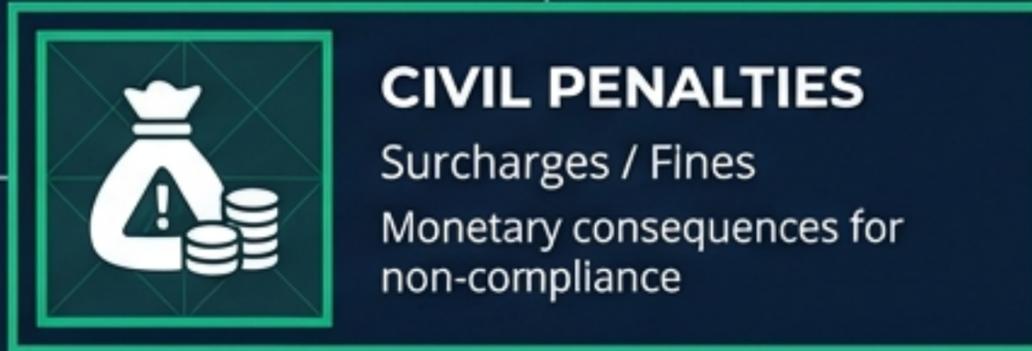
## PAYMENT METHODS



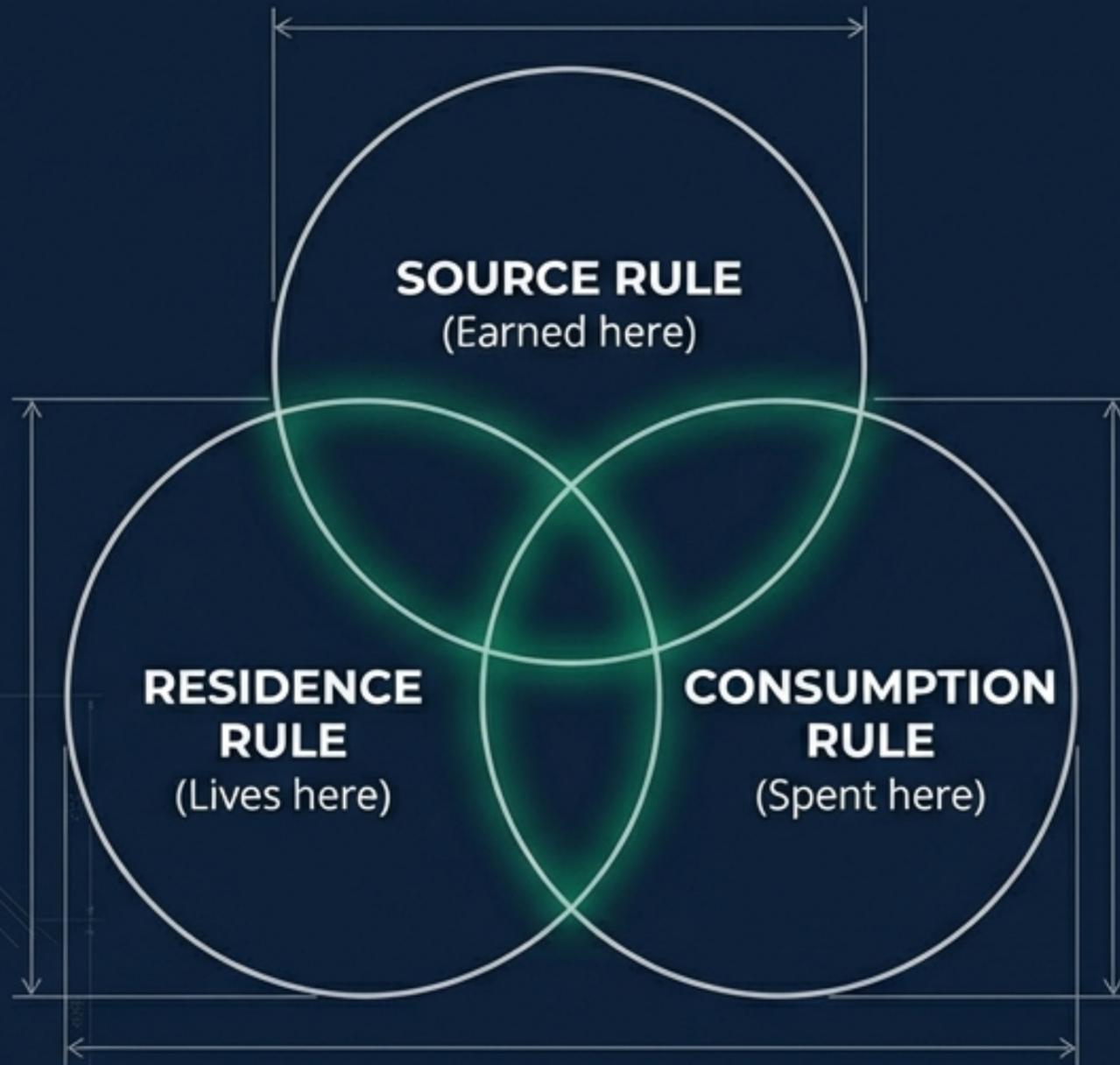
## DISPUTE RESOLUTION



## ENFORCEMENT



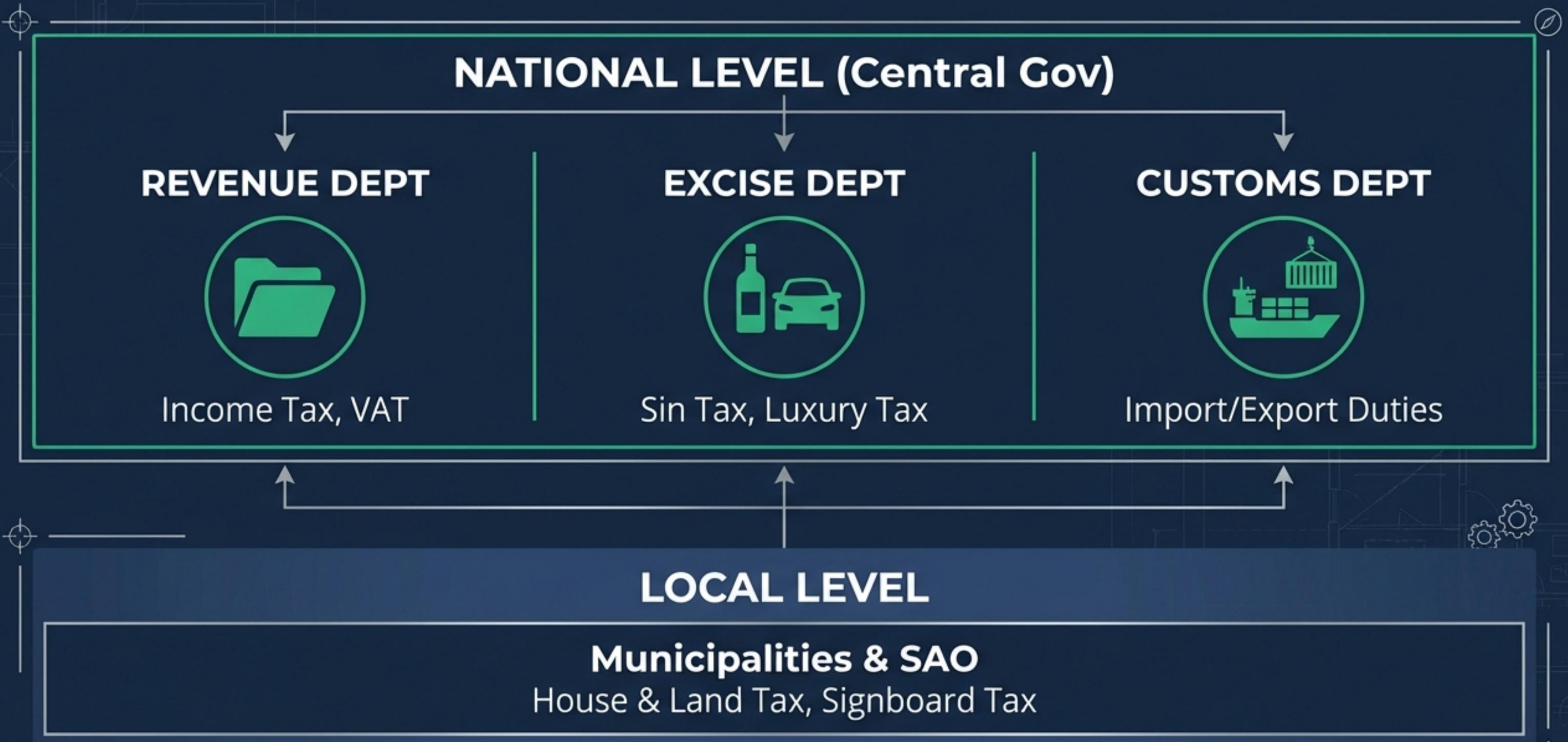
# PRINCIPLES OF JURISDICTION



## EXCLUDED: CITIZENSHIP PRINCIPLE

Unlike some nations, Thailand does not tax based solely on holding a passport.

# CLASSIFICATION I: GOVERNMENT LEVEL



# CLASSIFICATION II: THE TAX BURDEN

## DIRECT TAX



Burden cannot be shifted.

- Personal Income Tax
- Corporate Tax

## INDIRECT TAX



Burden shifted to consumer.

- VAT
- Excise Tax
- Customs

# CLASSIFICATION III: THE TAX BASE

## INCOME BASE



Tax on Earnings  
(Personal & Corporate)

## ASSET BASE



Tax on Ownership  
(Property & Land)

## CONSUMPTION BASE



Tax on Spending  
(VAT, Excise)

# STRATEGIC TAX POLICY



# SUMMARY: THE ECONOMIC FRAMEWORK



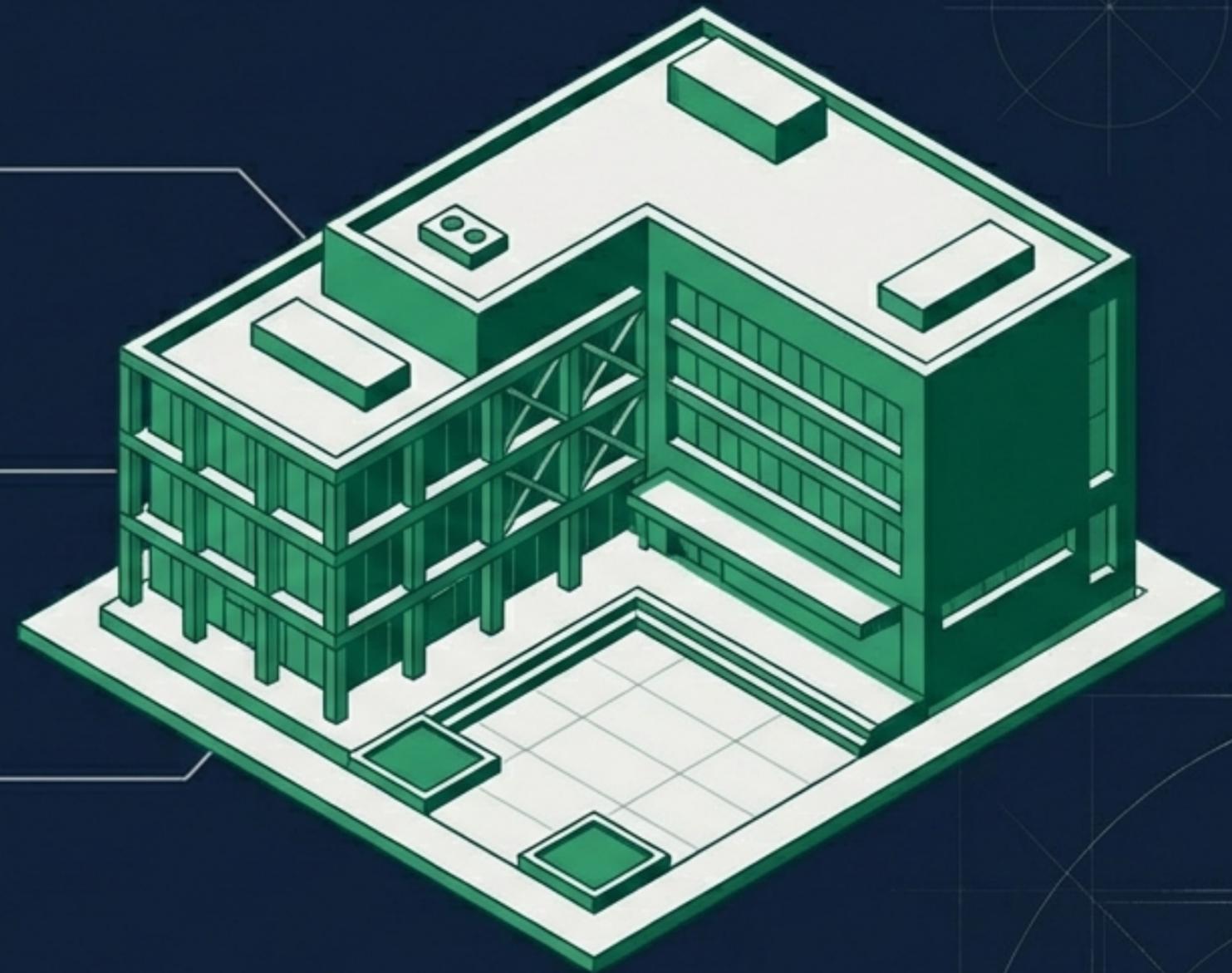
1. Taxation is the infrastructure of the public sector.



2. A good system balances Equity, Efficiency, and Certainty.



3. Policy drives stability and national development.



**TAXATION IS NOT JUST REVENUE. IT IS ARCHITECTURE.**