# Fiscal Autonomy in Revenue Collection of Local Administrative Organizations in Special Economic Zones, Thailand

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## Abstract
This article is aimed to 1) study the sources of income of local administrative organizations in the Special Economic Zones Area, 2) study fiscal autonomy in revenue collection of local administrative organizations in the Special Economic Zones and 3) study and analyze the guidelines for enhancing fiscal autonomy in the storage of corporate income. a qualitative study method was employed as method to analyze related documents. In-depth interviews from key informants and observation without participation were used. The results of the study showed that the income of the local government organization comes from the collected tax by government taxes and government grants causing no fiscal autonomy because they have to rely mainly on income from the government in terms of tax collected only 10-13 percent. Therefore, if the local government organization in the Special Economic Development Zone is independent of fiscal, income must come from the ability to collect taxes and set a tax base on their own especially taxes arising from the use of local resources such as environmental taxes foreign labor fees, service fees / travel fees.
**Keyword:** Fiscal Autonomy, Special Economic Zones, Income Collection

## Introduction

From decentralization policy to local administrative organizations, the income of the local government organizations tend to have a higher number continuously. But it is found that the income of most of the local administrative organizations has been derived from (1) the allocation of subsidies from the government (2) the revenue that the state has collected and (3) the income that the state divides respectively. While the income generated from the Local Levied Taxes has the lowest proportion compared to other income, the income generated from the Local Levied Taxes has the lowest proportion compared to other income and still does not comply with the principles of local self-government in any way. Therefore is an important agenda for local fiscal reform that society should consider from the income base of local government organizations, mainly from dependence on government subsidies (Grants), which have significant implications for the lack of fiscal autonomy of local government organizations closely supervised by government agencies strictly leading to a state of dependency from the government budget. As well as making the local government organization more likely to have weak fiscal health especially the local government organization in areas with dense economic activities such as being the location of the trade, service, and special economic development areas but the provision of public services to support the growth of the city and the increase in latent population and foreign workers have many fiscal constraints (Office of the National Economic and Social Development Board, 2015: 84)

While on the other side, the government has a policy to set up a special economic development zone to promote trade and investment of the country by taking advantage of the transportation links of the ASEAN region under the free trade agreement under the ASEAN framework and Article Agreed under another economic framework and from the border trade between Thailand and neighboring countries. In addition, there is a policy to support the operation of local administrative organizations to have a system that is efficient, transparent and able to provide public services to respond to the needs of local people effectively. Therefore, there is a need to have a mechanism to promote and support local government organizations that have the potential to develop their areas into special economic development zones with utilities, basic public services and suitable and necessary environment for supporting economic growth quickly and efficiently in accordance with the philosophy of sufficiency economy, sustainable development principles and principles of participation of people and local administrative organizations in economic and social development with the inclusion of a mechanism that allows central government and provincial government to support the operation of special economic development zones by granting the authority to officials in the provincial area or the local government to be able to authorize the approval of government officials or take any other action that the government agency should perform or perform in accordance with any laws, regulations, announcements or orders or the cabinet resolution regarding free trade under the ASEAN framework Agreement under other economic frameworks or border trade between Thailand and neighboring countries in one single point that is consistent with the ASEAN Single Window system in that special economic development zone (Regulation of the Office of the Prime Minister On special economic development zone, 2013)

Therefore need to accelerate the promotion of fiscal autonomy of the local government organization should have met by speeding up the efficiency and development of income sources of local administrative organizations to be able to rely on their own income rather than government subsidies, by developing both income tax and non-tax revenue base and clearly separating tax collection types by the central government and local administrative organizations environmental taxation, increasing the capacity of personnel in local administrative organizations in managing the inventory, improving the budget method to be

modern and consistent with the government's budget system as well as encouraging people to participate as a priority. (Office of the National Economic and Social Development Board, 2012: 10, Office of the Decentralization Committee for Local Administrative Organizations, 2015) For this article, therefore, 1) What are the sources of income from local administrative organizations in special economic development areas? Is there any differences from other local government organizations? 2) Does the local government organization in the Special Economic Development Area have fiscal autonomy in the collection of income? and 3) What are the guidelines to help strengthen fiscal autonomy in the collection of income of local administrative organizations in special economic development areas?

## Methodology

This research uses the qualitative research methodology by studying the documentary research, including research reports, books, articles, journals and information from various websites related to the concept of management achievement and the concept of policy implementation-Thai and foreign languages, primary source and secondary source. In-depth interview was used as a tool to collect data. The interview form is open-ended questions for people in the municipality who are in the relevant special economic development zone or who can provide key informant interview for a total of 30 people and have a focus group meeting of the entrepreneurs of 50 stores, community leaders was chosen from 5 areas of field study, namely (1) Mae Sai Subdistrict Municipality Chiang Rai Province (2) Padang Besar Municipality, Songkhla Province (3) Mae Sot Municipality, Tak Province (4) Nong Khai Municipality Nong Khai Province and (5) Aranyaprathet Municipality Srakaew Province.

Observation without participation (non-participation) was employed from the surrounding environment such as trade, investment along the border tourism Living conditions, quality of life, convenient facilities etc.

## Review of the Literature

The study of fiscal autonomy in revenue collection of local administrative organizations in special economic development zones there are 3 related literatures. The main topics are 1) concepts and theories about income collection development, source of income and self collected local income 2) Concepts and theories about local and fiscal autonomy and 3) theories of special economic development zones in terms of revenue collection of local authorities. With the origin and principles from the decentralization policy, the Act for the formulation of plans and procedures for decentralization 1999was the main law and has been in effect until the present. There are many forms of fiscal decentralization and what makes the government with fiscal autonomy, consisting of (Academic Service Center, Economics, 2009: 2-4) 1) financial dependence from self-income collection or collecting service fees from users to compensate for the cost of services Providing services 2) Financial cooperation or production cooperation where the service recipient must participate in the provision of services and the preparation of infrastructure through financial cooperation and manpower, transfer income between governments at each level From tax revenue collected by the central government to the local government organization for the service recipients to be specific, group or general 5) Increasing access to financial resources to local government organizations. In addition, the local government can earn money by themselves for use in organizing local public services or compensating for the cost of organizing local public services by collecting charges from the user (User Charges), increasing the potential of earning local income through both tax measures such as property tax and non-tax measures

such as collecting service fees (Laoakun, 2012: 12-14) is another important principle to increase fiscal autonomy for TTT. Can be another way too

Therefore, the concept of fiscal autonomy on income, therefore relates to the extent of the decision-making power associated with the resources of the local government organization and local income, own taxes are things that show the level of local maximum freedom which gives political and legal independence. Although some are still restricted by the central government to collect taxes, set tax bases, tax rates and tax cuts (Reliefs). Each government has the power to change the amount of income and therefore will be able to control the expenditure to the extent that the tax breaks (Shared Taxes) are distributed between levels and agencies of government organizations-a Middle Degree of Autonomy. Basically, national governments have a responsibility to define tax bases, tax rate and distribution formula as well as tax administration (Bröthaler & Getzner, 2011: 137). Moreover, fiscal autonomy is also related to the ability of the government to increase sufficient income from the local economy, determine how to spend the budget from those incomes. For this part, fiscal autonomy of the Thai government (Local Government Fiscal Autonomy) is concerned with the local ability to set tax rates and create a revenue base without external influences as well as being able to provide the level of service needed by people in the area (Chapman, 1999: 3).

In the event that the local administrative organization is located in the Special Economic Zone which is a specific area established by law for the sake promoting support and convenient including providing some special privileges in various business operations such as industry commences, service or any other business that is beneficial to the economy of the country, fiscal autonomy should be encouraged in the storage of income because the government must bear the burden of providing public services and using resources in the area in order to have good management and benefit the development of special economic zones. Fiscal autonomy on income will result in effective costs associated with providing effective public services (Lorenzo Boetti, et al., 2010) and particular, examining the role of tax decentralization as measured by the level of fiscal autonomy .The independence of the Thai government making it more self-governing, that is, the local government has a higher share of the cost, have more taxes on their own and less inefficient behavior. The economists have given the view that the traditional benefit of fiscal autonomy is to promote efficiency and responsibility (accountability) in local government (Julia Darby, et al., 2002).

## Results of the Study

### Source of income of local administrative organizations in special economic development areas

Source of income as provided by law Local administrative organizations have income from self storage and income allocated by the government as follows: 1) Self-collected income Taxation consists of property tax and land, local maintenance tax, taxation tax on slaughter animals 2) Self-storage income, fees, fines and licenses, including fees related to animal slaughter and meat sales Fees relating to liquor sales licenses fees regarding gambling licenses, fees regarding building control Collection and waste fees and other license fees, etc. 3) Self storage revenue from the property consists of land rental fees, rental or service, location and interest 4) Self storage revenue from utilities and commerce is the pawn shop 5) Self storage revenue, miscellaneous income category consisting of scrap sales money that has been devoted to Selling fee, printing form and request Copy and photocopying fees Other miscellaneous income

The revenue allocated by the government is 1) The tax allocation category consists of taxes and car fees, value added tax, according to the Act, prescribing plans for VAT according to the Act, allocating income, specific business tax, liquor tax, excise tax Mineral royalty Petroleum royalty Land registration fee and juristic act 2) General subsidy category consists

of general subsidies according to authority General subsidies according to the transfer mission 3) The subsidy category specifies objectives, including subsidies, objective Special subsidies.

**Fiscal autonomy in revenue collection of local administrative organizations in special economic development areas**

Analysis of fiscal autonomy in revenue collection of local administrative organizations located in or near the special economic development zone, the researcher uses the idea that fiscal autonomy the local government organization has the ability to earn income from resources that each government has Exist freely by considering the comparison of income from the government, self storage and income that the government has allocated according to the concept of Akai, et al. (2005) and use the formula to calculate as follows (Meloche, et al., 2004)

The Revenue Autonomy Index (RAI) calculation will reflect fiscal autonomy on income of local government organizations. When multiplied by 100, the value will come out as a percentage. In order to make it easier to understand, the Revenue Autonomy Index: RAI will be between 0 and 100. If the government has a RAI value of 100, it means that the government has fiscal autonomy in the absolute revenue collection (Autonomy) and if the government which has a RAI value equal to 0, indicating that there is absolute fiscal dependency from the government (Absolute Revenue Dependent)

From the calculation of the fiscal autonomy index of the Ministry of Finance, All 5 studies have found that there is no government in any way that is independent of fiscal aspects of revenue collection. All of them rely on the income received from the government as follows: 1) Aranyaprathet Municipality, Sa Kaeo Province with the Revenue Autonomy Index: RAI between 8.61 and 11.78 or an average of 10.19. It can be seen that Aranyaprathet Municipality has a very high proportion of government revenue. That is, the value is between 88.21 to 91.38 or an average of 89.79, reflecting that Aranyaprathet Municipality relies on the budget allocated by the central government nearly 90 percent of the total income. With the Revenue Autonomy Index: RAI between 8.61 and 11.78 or an average of 10.19, it can be seen that Aranyaprathet Municipality has a very high proportion of government revenue. That is, the value is between 88.21 to 91.38 or an average of 89.79, reflecting that Aranyaprathet Municipality Relies on the budget allocated by the central government nearly 90 percent of the total income. 2) Mae Sot Municipality, Tak Province has the Revenue Autonomy Index: RAI between 13.03 to 13.94 or an average of 13.48. On the other hand, it can be seen that the municipality has a very high proportion of government revenue with the value between 86.05 to 86.96 or an average of 86.50 3) Nong Khai Municipality Nong Khai Province with the Revenue Autonomy Index: RAI is between 12.05 to 13.15 or an average of 12.6 and can be seen that the municipality has a very high proportion of government revenue-the value is between 84.82 to 87.94 or an average of 86.38 4) Mae Sai Municipality Chiang Rai province with Revenue Autonomy Index (RAI) between 11.59 to 12.75 or an average of 12.17 and can be seen that municipalities relies heavily on government revenue-the value between 87.24 to 88.4 or an average of 87.82 5) Padang Besar Municipality, Songkhla Province has the Revenue Autonomy Index: RAI between 10.78 and 11.76 or The average is 11.27. On the other hand, it can be seen that the municipality has a very high proportion of government revenue.-value between 87.65 and 89.21 or an average of 88.43.

Based on the results of the above study, it reflects that local administrative organizations that are in the special economic zone do not have fiscal autonomy in the collection of income because the revenue autonomy index (RAI) is less than 15 percent, but on the other hand, it is more dependent on government revenue than in the form of allocated taxes and subsidies.

In addition, the study also found that special economic development zones do not have special differences from other areas. On the other hand, it has a negative effect and is more

burdensome to the municipality. These effects are caused by the entry of foreign workers and tourists causes the municipality to bear the problems in terms of environmental problems, garbage problems, alien labor problems and latent populations, drug problem. Therefore, the Mae Sai Municipality sees that the municipality should have a part in collecting revenue to be used to manage and solve such problems. These revenues include environmental fees such as waste treatment or other fees with people who cause pollution income or fees from tourism, income or fees for using cars of people outside the area and income or fees from foreign workers. Therefore, if the municipalities in the Special Economic Zone are independent of revenue collection, it must be able to collect these taxes or fees (According to diagram 1)

From the diagram 1 showing the sources of income that the government should collect to increase fiscal autonomy in the special economic development zone because the government located in the special economic development area must bear the burden of entering the traders / investors alienate worker and / or tourists. Therefore it is needed a mission to provide more public services. It also has the responsibility of damage and degradation of local resources. Therefore, there should be income from collecting taxes or fees such as environmental taxes or pollution makers, travel fees car usage fees, fees from foreign workers, etc., depending on the suitability of each locality

**Strengthening fiscal autonomy in revenue collection of local administrative organizations in special economic development zones**

From the diagram 1, showing guidelines for enhancing fiscal autonomy in revenue collection of local administrative organizations in special economic development zones, the results of the study showed that enhancing the independence of revenue collection should be done by 1) Fiscal decentralization policy 2) Law or ordinance 3) Potential and readiness of local government organizations 4) Spatial context of local administrative organizations in special economic development zones and 5) The public sector, civil society Private sector. The details are as follows

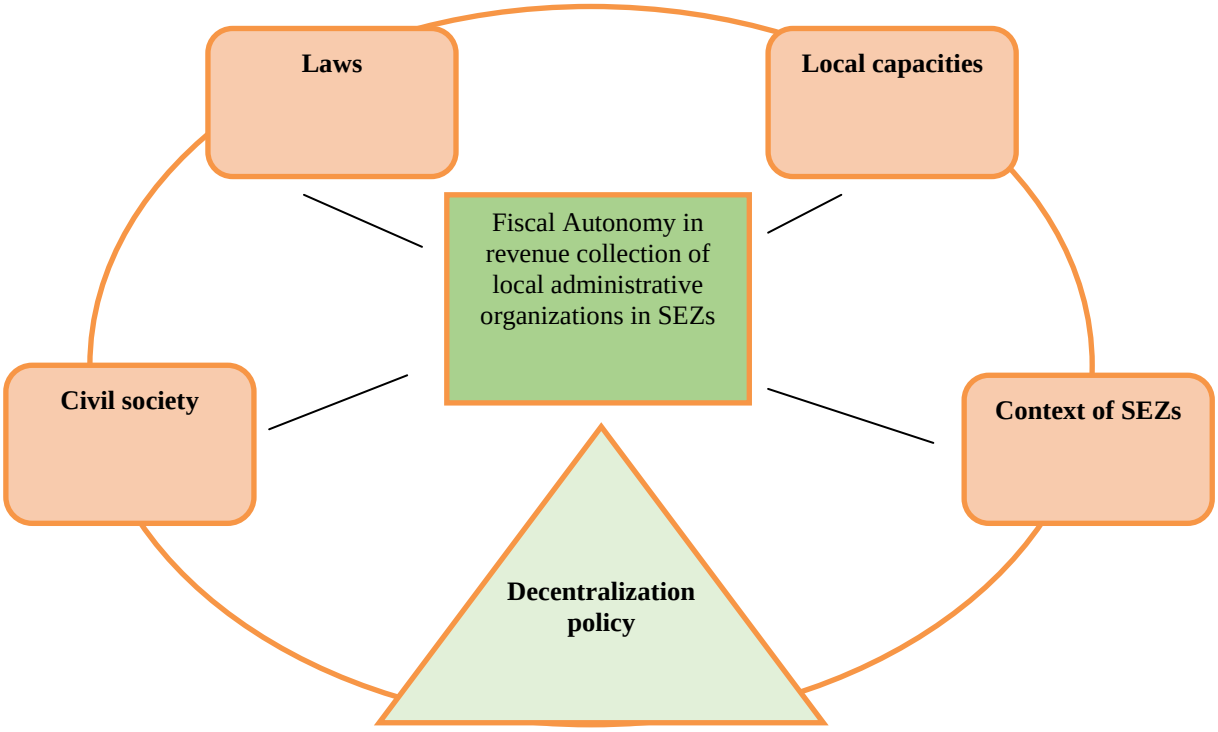


**Figure 1** Fiscal Autonomy in revenue collection of local administrative organizations in Special Economic Zones (SEZs)

1. fiscal decentralization policy is considered an important foundation that will affect the fiscal autonomy of the local government organization whether in special economic development areas or not because it is a centralized policy that will allow the finance between the government. What is the proportion of government's fiscal decentralization can be effectively achieved and must have sufficient income by being able to collect more income by the local itself or transferred from the central government.
2. Laws or ordinances or any other regulations relating to the collection of revenue of the government in the form of tax rates, tax bases or sources of taxes or any other resources that can be used to make benefits and that the local is the owner will make the government with fiscal freedom in the area of increasing revenue collection.
3. Potential and readiness of local administrative organizations is another factor affecting the promotion of fiscal autonomy in revenue collection of local administrative organizations in special economic development zones. Thai government must have the potential and readiness to store revenue with adequate personnel, budget, management capabilities rcognising the importance of local administrators towards revenue collection, regardless of political base, having a proactive and professional approach because if there is a decentralization of finance and there is a law that facilitates fiscal autonomy . If the local government still lacks the potential and readiness to store revenue, fiscal autonomy in revenue collection will not occur.
4. Spatial context of local administrative organizations in the economic development zone. In the future, the development area of the Economic Development Zone will be able to elevate to become the Economic Gateway of Thailand that can create border economic value in the future. Besides, borders trade can be place for cultural source, financial centre, trade and investment centre, locality that causes resource movement that can turn into taxes, fees, license fees, or others collections that would affect fiscal autonomy on the income of the government.
5. The civil society sector, the private sector and others are the actors and mechanisms that affect the fiscal autonomy of the revenue collection of local government organizations in special economic development zones. These sectors are stakeholders and are taxes payers or other income to the government with the potential and fiscal autonomy.

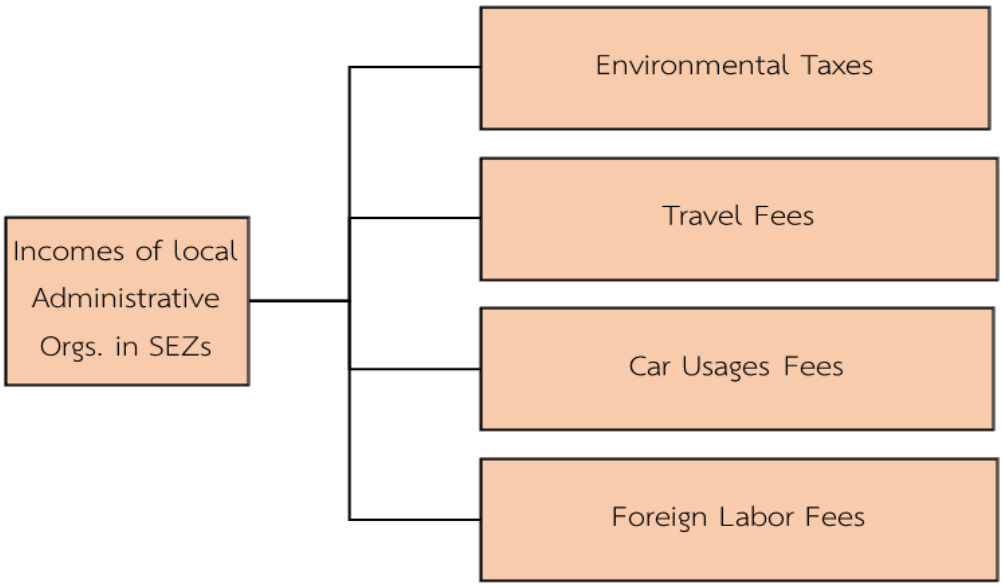


**Figure 2** Sources of Income of Locality to Increase Fiscal Autonomy

## Result Discussions

The results of the study of fiscal autonomy in revenue collection of local administrative organizations in the Special Economic Development Zone was found that sources of income of local administrative organizations are no different from other LAOs due to the law on the supervision of fiscal and budget of local government organizations consistent with the study of Sanglak Panwattanalikit and the faculty (2016).

As for the results of the study on issues Fiscal autonomy in the collection of income of local administrative organizations in the Special Economic Development Area found that the local administrative organizations no fiscal autonomy in revenue collection with an average revenue autonomy index (RAI) of 11.94 percent only because most rely on government revenue, both in the form of taxes that the government provides and in the form of subsidies. In this issue, it is in the same direction as the study of Thitithep Sittiyot and Faculty (2016) and Arthit Padungdech (2008) that found that Thai local government organizations still do not have fiscal autonomy on income. From the study of Arthit, it was found that income from the local gold supply can be obtained from 1993-2003. Such income has very little fiscal autonomy (Revenue Autonomy Ratio: RAR is low) compared to local income and no year in which the RAR value is as high as 0.20, with the highest value in 1993 (0.19) and in the year 2000 (0.18), which is the first year in which the Act is enacted. The results of the study of Thitithep and the faculty found that most localities still have to rely on the income that the government allocates and subsidies. While the self-collected income is relatively low compared to the total income, with most income received by the government being used is a matter of personnel, operating statements and investment statements for projects that the local government has implemented and is expected to be implemented in the future is concerned with a project about public utilities, education, public health, career promotion, garbage disposal, waste water treatment and infrastructure construction For opinions on local income independence, the administrators of LAOs agreed that Localities still have limitations on income.

The local administrative organization in the Special Economic Development Zone does not have fiscal autonomy caused by the law that provided for collect limited taxes and still is the old law which is outdated and used for a long time as well as the study of Sanglak Panwattanalikit et al. (2016) that found that the provisions of many laws has an obsolete tax rate that is set at the same rate throughout the country, making it not related to the conditions of each area Social and economic conditions or certain types of taxation require the enactment of or ordinance first. This legal restriction became a reasonable excuse for decentralization and the lack of fiscal autonomy from the study of fiscal autonomy in Hungary found that Independence as a basic social thought and the philosophy of being a representative, but often obscured by legal ambiguity (Beer-Tóth, 2009: 342). Therefore, legal independence also affects financial independence As well as the study of Thitithep Sittiyot et al. (2016) that found that the tax base and the type of local tax can be limited Local taxes used to store are relatively old-fashioned. The government allocates income that is not consistent with the actual mission. Government allocations are delayed and not timely. Government revenue allocation has not yet reached the proportion specified in the law. Local tax revenue should be obtained, accepted from private companies located in the area but returned to register and pay a central tax and income from taxes and car fees and castors that were allocated to the Provincial Administration Organization. But currently there are some revenue sharing for municipalities and sub-district administrative organizations.

Therefore, if increasing fiscal autonomy in the collection of income for local administrative organizations in the special economic development zone should give the LAOs can collect taxes, set tax bases, tax rates and tax deductions (Reliefs) which should allow each government to have the power to change the amount of income (Bröthaler & Getzner, 2011:

137) .For example, in the case of foreign countries where the local government organization is independent of fiscal and the source of various taxes, including real estate taxes VAT Excise tax, etc. (Enid Slack, 2017). In addition, fiscal autonomy is also related to the ability of the government to increase sufficient income from the local economy and then determine how to spend the budget from those income .For this part Fiscal autonomy of the Thai government (Local Government Fiscal Autonomy) should be met with the local ability to set tax rates and create a revenue base without external influences as well as being able to provide the level of service that is needed by people in the area (Chapman, 1999: 3). In the OECD countries, fiscal autonomy will provide a variety of income sources. In addition, the central government and local governments can also provide a variety of independent and public services. In addition, fiscal autonomy also results in efficiency and equality in accessing public services from state and local governments (OECD, 2006: 4-5). Special economic development must bear the burden of entering the traders / investors alienate worker and / or tourists. Therefore, a mission to provide more public services is needed. It also has the responsibility of damage and degradation of local resources. Therefore, there should be income from collecting taxes or fees such as environmental taxes or pollution contributors. Travel fees Car usage fees, fees from foreign workers, etc., depending on the suitability of each locality.

As for the guidelines for enhancing fiscal autonomy in revenue collection of local administrative organizations in the special economic development zone, from the results of the study found that enhancing the independence of revenue collection by: 1) fiscal decentralization policy Fiscal decentralization can be effectively achieved and must have sufficient income by being able to collect more income by the local itself or transferred from the central government 2) laws or ordinances which is modern and gives the opportunity to the government to have the power to determine tax rates and tax bases themselves 3) the potential and readiness of local government organizations especially the potential for revenue collection and to use income to organize effective public services 4) spatial context of local administrative organizations in special economic development zones is an advantage. Others, in terms of trade, investment, exports and as a tourist attraction, and 5) the public sector, civil society Private Sector Business Group. These are taxpayers and must be involved in monitoring the operations of the government .The fact that the Ministry of Finance is independent in terms of revenue collection will affect Improving both the efficiency and effectiveness of public services provided to the people (Boetti et al., 2010). Also, if the electoral people can participate in determining the tax rate themselves, it will affect the efficiency of providing more public services (Enid Slack, 2017) .That is, the independence of the municipality makes it more self-governing and the local government has a higher share of the cost, have more taxes on their own and showing less inefficient behavior. Most countries with high fiscal autonomy will be driven through the entire tax system, such as personal income tax and not by tax measures such as fees, various service fees etc. (Julia Darby, et al,, 2002)

## Conclusions

The policy of establishing a special economic development zone comes from the central government who wishes to promote investment and industrial development in the border area. It is considered a development method that has been studied and discussed for a long time in Thailand as Thailand will enter into the ASEAN Economic Community (AEC) in 2015. To support the ASEAN Economic Community, the government has a policy to establish "Special Economic Zone" in various provinces along the border, namely Aranyaprathet District Sa Kaeo Province, Mae Sot District, Tak Province, Mae Sai District, Chiang Rai Province and Mukdahan province, etc. However, from the study, it was found

that people at the grass-roots level and small entrepreneurs, such as the bad, show badly to retail shops in villages or communities often affected negatively, such as sluggish trade cannot sell products as before. From such problems Caused by the special economic zone which benefits large entrepreneurs and industrial plants such as Makro, Lotus and other wholesale businesses in more areas with a lot of goods being transported to neighboring countries. In the issue of fiscal autonomy of the Thai government in the Special Economic Development Zone, it was found that the special economy does not affect the fiscal autonomy of the Thai government. But in any way, LAOs still retains revenue in the same way before the announcement of a special economic zone in accordance with the original law and did not collect any more taxes. More specifically, about foreign labor that has created waste and destroyed the environment, therefore, if there will be an increase in fiscal autonomy in revenue collection for local administrative organizations in the special economic development zone should consider the level of competence of the government in determining tax rates and certain tax bases that affect the provision of public services to support changes that affected. For example, in a special economic development zone, taxes and / or fees such as environmental fees / cost of waste treatment or other with people who cause pollution, income or fees from tourism, income or fees for using cars of people outside the area and income or fees from foreign workers, etc. can be collected.

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