

FOREWORD

Insight to Thailand Taxation

Taxation is an important subject and also a complicated one. Objective description and analysis of the complex features of the tax system should, therefore, be helpful to all person concerned with the economic effect of taxation. One of the key elements in success in business is the ability of business people to come to grip with taxation. Hence, it is important that books on taxation should be eminently readable and present the necessary information in such a way as to give the readers clear view of the subject.

As Chairman of the Joint Foreign Chambers of Commerce in Thailand (JFCCT) and also an entrepreneur myself, I had the overwhelming experience of observing the problems and prospect of Thailand tax, particularly its effect on foreign business community in the country. Therefore, I sincerely appreciate the initiative taken by Khun Narit to compile expert advice on this subject. With impressive education background in Laws from both top Thai and British universities, Khun Narit has drawn on his own expertise to bring together this easy to read book in English, which offers many practical guidances covering broad

spectrum of Thailand's taxation from the basic understanding of tax to tax planning and tax saving.

I strongly recommend and encourage this book, which is full of helpful information and provides an insight to Thai taxation. I convey my best wishes to Khun Narit for his excellent work. We hope to see more of this kind of work from him in the future.

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