

## ABSTRACT

This thesis estimates the burden distribution of indirect taxes of Thailand along income groups (deciles) in the fiscal year 1986. Three principal categories of indirect taxes are evaluated: excise taxes, business taxes, and import duties. Households in each income group are further classified as rural or urban households and farmer or nonfarmer households.

The burden of all the taxes concerned is assumed to be passed on to the consumer. Estimation of tax burden distribution by using direct final consumption is applied for a few tax items. Others are evaluated by applying an input-output procedure for allocating tax burden.

The structure of excise taxes, business taxes, and import duties is revealed to be regressive, hence worsens the state of income distribution among Thai households in 1986. Urban and nonfarmer households bear the larger excise tax burden than rural and farmer households respectively. For business taxes and import duties, rural and farmer households are taxed more than their respective counterparts. A few components of excise taxes have progressive tax rate structure such as, excises on premium gasoline and non-alcoholic beverages.