

**Note**

**On control of foreigners who are delinquent tax-and-rate payers**

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The Ministry of Foreign Affairs, in order to reply the Japanese Legation, enquires whether there are now in Siam laws or regulations concerning the control of foreigners who are delinquent tax-and-rate payers, in case of their making attempt to leave the kingdom without discharging their duty.

The general answer is that the Siamese fiscal laws do make no difference between Siamese subjects or foreigners who do not pay their taxes. They are all subject to the sanctions which may be found in the fiscal laws in all cases of tax-payers who try and evade the fiscal taxes, either by false declarations, delays, etc..

It seems that the interest of the enquiry of the Japanese Legation is more especially limited to the only point which may concern foreigners: namely, are there provisions in the case of an alien who, being subject to declarations, etc., or to taxes already assessed, attempts to leave this country without discharging his duties. This comes to a question of procedure in the recovery of taxes and to ask whether there is some possibility for the Government to prevent a foreigner to leave the country as long as he has not paid his taxes. If this is the point, the answer is that nothing can be done as long as the tax is not due (period of declaration before notification of assessment): and that when, by notification of assessment, the tax has become due and final, the Government becomes the creditor of the alien (as well as it would be of a Siamese subject) and can recover the debt under the ordinary rules of the fiscal laws. But nothing in this may empower the Government to prevent the departure of aliens (as well as of Siamese subjects) if they want to go abroad: unless of course they have been sentenced under the fiscal law to a penal punishment which has become final (for instance Sections 49 to 51 of the Income Tax Act B. E. 2475) and may be enforced by the competent authorities.

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