

**NOTE**

Legislative and Judicial council.

No. 218/560

March 26<sup>th</sup>., B.E. 2476

With reference to the letter of the Secretary-General of the state Council No. ๙. 9784/2476 date the 17<sup>th</sup> March of this year which says that the State council has approved of the principle of the reduction of Capitation Tax for the year B.E. 2477 by Tc. I per person but was doubted as to whether the reduction should be made in the form of an Act or a Notification of the Ministry of Finance, and enclosing a draft Notification made by the Ministry of Finance to be examined by the Legislative and Judicial Council and Phra Sarasasna Prabandh was requested to give explanations thereon.

Now the Legislative Redaction Councillors as well as Phra Sarasasna Prabandh have, in a meeting held on the 26<sup>th</sup>. Inst., examined the provision of Section 7 (1) of the Capitation Tax Act B.E. 2468. The majority was of the opinion that the matter need not be issued in the form of an Act to be passed by the Assembly, but to issue it by a Notification of the Ministry of Finance is again not in conformity with the form and that it should be issued in the form of a Royal Decree.

A draft Royal Decree altering the rate of Capitation Tax for the year B.E. 2477 has already been drawn up by the officials of the Legislative and Judicial council; forth copies of the Draft are herewith enclosed.

(Sd.) Luang Prabondh Nitisarga

Secretary-General

**ROYAL DECREE**  
**REDUCING THE RATE OF CAPITATION TAX FOR THE YEAR B.E. 2477**  
**B.E. 2476**

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Narisaranuvatiwongse  
Regent  
(according to the Royal Decree dated the 11<sup>th</sup>. of January B.E. 2476)

BY THE KING'S MOST EXCELLENT MAJESTY,

WHEREAS, it is deemed expedient to levy the Capitation Tax for the year B.E. 2476 by one baht per person in every locality,

IT IS HEREBY ECEREED as follows :-

Section I. – This Decree shall be called the “ Royal Decree reducing the rate of Capitation Tax for the year B.E. 2477. B.E. 2476”.

Section 2. – It shall come into force on and from the 1<sup>st</sup>. day of April B.E. 2477.

Section 3. – The Capitation Tax for the year B.E. 2477 shall be collected by the officials according to the rate less than levied in B.E. 2476 by one baht per person in every locality.

Given on the 28<sup>th</sup> day of March, B.E. 2476 being the 9<sup>th</sup>. year of the Present Reign.

Countersigned by  
Col. Phya Bahol Balabayahasena  
President of the State Council.