

Newspaper: Siam Dhurakit

Happy Insurance Agent, the Revenue Department will launch the Amendment Tax Laws for Married Couples that can separately File Tax Return.

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Head of Thai Association of Insurance and Financial Advisor (THAIFA), Miss Siriporn Bhuddarak, has spoken to Siam Dhurakit that, "the proposal on amendment of tax laws to allow wife to divide her income from husband and freely file tax return by herself, was accepted by the Director-General of the Revenue Department. The old tax laws cause gender inequality among 80 % of insurance agent who are women. This new tax laws will launch in the next year, 2013."

According to the constitutional court's judgment, some articles on the revenue code stipulated that husband and wife are considered as one entity. Thus, if the couple earns income and both partners stay together throughout the whole tax year, the wife's income was considered as the husband's income and the husband has responsibility to file and pay tax. The constitutional court, then, ruled that tax burden on married couple who earns income from various sources of income (except income from salary) was higher than married couple who earns only salary income, it also caused inequality among married woman and single woman too. In addition, these articles lead to problems of people getting divorce among married couple or avoid getting married in order to eliminate tax burden. So, the constitutional court ruled a case that this is against an article 30 of the constitution because it discriminates against individual's will and it was not the government's intention which aim to eliminate obstacle or promote individual's rights and freedom.

Furthermore, some articles on the revenue code poses as problem to the insurance agents who mostly are women. When they earn income from insurance brokers, their income must be combined with husband's income and this increase their taxes more, for instance, before getting married, their tax rate were only 20%, but when married their tax rate have increased. The Thai Association of Insurance and Financial Advisor and the Thai Life Assurance Association have given their recommendations to the Revenue Department to solve this inequity.

However, married women's income that will be combined with husband's income must qualify three conditions;—they must have marriage certificate, stay together throughout whole tax year and both partners must earn income.