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The Enactment of Thailand's Inheritance Tax Law 2015: A Policy Process Analysis**

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Abstract

For decades, the inheritance tax issue had never materialized into law in Thailand. It was only soon after the 2014 military coup by the National Council for Peace and Order that Prayut Chan-o-cha Government initiated the Inheritance Tax Bill. It became law approximately one year later. This present research study used Kingdon's (2003) Multiple Streams Model, and the related literature, along with empirical information from legislative documents and interviews with decision-makers to explain theoretically and empirically the revitalization of the effort under the Prayut Government. Kingdon's Multiple Streams framework posits that confluence of three factors or Streams determines the prominence of an issue. The present study found that, for the Problem Stream, socio-economic inequality reduction, the stated reason for the Bill, had long been in existence and remained substantively unchanged from the past. The Political Stream was found more significant in pushing the Bill into effect, because the institutional structure was favorable in the policy making process (Blankenau 2001; Ramesh 2000). In addition, the symbolic nature of the Bill in the Policy Stream deliberations made the Bill acceptable to both those with large amounts of inheritance and the policy makers, leading to its enactment. However, there was an intra-elite struggle in the policy making process (Crone 1993). The limited political capacity resulted in the symbolic nature of this new tax, compromising the Bill's objectives of socio-economic inequality reduction and the promotion of development.

Keywords: **inheritance tax, Multiple Streams Model, issue definitions, political institutions, policy ideas, Thailand**

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พระราชบัญญัติภาษีการรับมรดก พ.ศ. 2558: บทวิเคราะห์กระบวนการนโยบาย**

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บทคัดย่อ

เป็นเวลาหลายทศวรรษที่ประเด็นภาษีการรับมรดกไม่ได้ผ่านออกมาเป็นกฎหมายจนกระทั่งในช่วงของรัฐบาลพลเอกประยุทธ์ จันทร์โอชา คณะรักษาความสงบแห่งชาติและรัฐบาลของพลเอกประยุทธ์ริเริ่มร่างพระราชบัญญัติภาษีการรับมรดกไม่นานหลังจากรัฐประหารปี 2557 และก็ได้รับการตราเป็นพระราชบัญญัติภาษีการรับมรดกประมาณ 1 ปีภายหลังการริเริ่มนั้น งานวิจัยนี้ประยุกต์ใช้กรอบแนวคิดหลายกระแสของ Kingdon (2003) และวรรณกรรมที่เกี่ยวข้องอื่น ๆ ประกอบกับข้อมูลเชิงประจักษ์จากเอกสารของกระบวนการนิติบัญญัติ และการสัมภาษณ์ผู้มีบทบาทกำหนดนโยบายนี้ เพื่ออธิบายเชิงทฤษฎีและเชิงประจักษ์เกี่ยวกับการออกพระราชบัญญัติภาษีการรับมรดก กรอบแนวคิดหลายกระแสนั้นกล่าวว่ามีสามปัจจัยสำคัญหรือสามกระแสสำคัญ ที่อธิบายการที่ประเด็นได้รับความสนใจและความสำคัญจนกลายเป็นกฎหมายได้ สำหรับกระแสปัญหานั้น ความไม่เท่าเทียมกันทางเศรษฐกิจและสังคมซึ่งอยู่ในหลักการและเหตุผลของร่างพระราชบัญญัตินี้มีมานานแล้วและก็ไม่ได้เปลี่ยนแปลงไปมากจากเดิม ดังนั้นกระแสด้านการเมืองจึงน่าจะเป็นปัจจัยอธิบายความสามารถผลักดันร่างพระราชบัญญัตินี้ได้มากกว่าเพราะโครงสร้างของสถาบันทางการเมืองในช่วงรัฐบาลของพลเอกประยุทธ์เอื้อต่อนโยบายนี้ (Blankenau 2001; Ramesh 2000) สำหรับกระแสด้านนโยบาย ด้วยสาระของนโยบายที่เป็นเชิงสัญลักษณ์ ทำให้ร่างพระราชบัญญัติเป็นที่ยอมรับได้ทั้งสำหรับผู้ร่ำรวยมรดกและผู้ตัดสินใจเชิงนโยบายด้วย อย่างไรก็ตามก็ยังมีการต่อสู้กันทางความคิดระหว่างชนชั้นนำในกระบวนการกำหนดนโยบายนี้ (Crone 1993) โดยข้อจำกัดในความสามารถทางการเมืองนำไปสู่ความเป็นนโยบายเชิงสัญลักษณ์ในท้ายที่สุด และจึงไม่บรรลุจุดประสงค์ของภาษีการรับมรดกที่ต้องการให้ลดความไม่เท่าเทียมกันทางเศรษฐกิจและสังคมและส่งเสริมการพัฒนา

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I. Background and Research Objectives

On May 22, 2015, the Inheritance Tax Bill was passed into law by the Thai National Legislative Assembly (NLA). It was first introduced as part of the Prayut Chan-o-cha Government's national reform intention. Having received an approval by the Cabinet, it was sent to the NLA meeting on December 18, 2014, along with the related draft Amendment to the Revenue Code. In the first reading, there was a floor debate, followed by the vote of acceptance for further consideration of both. Then, a Committee to scrutinize the Bill and the draft Amendment to the Revenue Code was set up consisting of 25 members ("Sor Nor Chor Rab Lak Kan …" 2014). The Committee scrutinized the Bill and the draft Amended Revenue Code for six months and presented its final resolution to the NLA for the third reading. More discussion ensued before the final vote. The Bill and the draft Amended Revenue Code were passed into law on May 22, 2015 ("Sor Nor Chor Hen Chob …" 2015).

The Inheritance Tax Bill was expected to expand the tax base. The related draft Amendment to the Revenue Code was simultaneously proposed to prevent tax avoidance by transferring assets before death. They were proposed during a non-democratic government, where they passed through the legislative process speedily, around less than one year after their initiation. The rationale attached to the Bill was to moderate the social and economic inequalities and, therefore, promote social justice by relocating revenue accrued to poor sections of society ("Prayut Government's Policy Statement …" 2014).

The passage of the Bill is of interest to the present research. In 1933, the Thai parliament passed a similar Law; but it was abolished ten years later (Kamnoon Sidhisamarn 2011). That law was assessed to be unpopular among the wealthy who were liable to be taxed. Ever since then, any similar tax proposals never came into effect until the Prayut Administration. For instance, a similar proposal was successfully pushed into the parliament during the Abhisit Vejjajiva Administration; however, parliament was dissolved before the Bill could make any substantive move forward ("Jab Ta Pasee Moradok…" 2009). On the contrary, the Inheritance Tax Bill seemed to have made an expedient move during Prayut Government, a non-democratic one. This study's objective is to explain theoretically and empirically the revitalization of the Bill by focusing on the agenda setting, policy formulation, and decision making stages of the policy process.

II. The Research Framework

The framework for this research is constructed from the public policy literature. Mainly, Kingdon's (2003) Multiple Stream Model is applied as the base of the research framework. Other related literature was then amalgamated to augment the explanation of the policy making.

According to Kingdon (2003), the materialization of a public policy is described through the confluence of three factors – three Streams in Kingdon's (2003) terminology – comprising the Problem, the Politics, and the Policy. When these three factors or Streams converge, an opportunity expands, a policy window opens up, allowing an issue to grow in significance with a high probability to become a public policy afterwards. In the Problem Stream, problems compete to catch the attention of the public and policy makers. Kingdon (2003, 90-95) discusses such concepts as focusing on events and crises, indicators of a problem, and personal experiences of policy makers on an issue. Cobb and Coughlin (1998) and Gerston (2010) complement Kingdon's (2003) discussion, describing problem incidence and severity, as well as prevalence and intensity of a problem. The Political Stream refers to political conditions, such as the ideological distribution in the decision making institutions, as well as the public mood on an issue (Kingdon 2003, 145-164). Blankenau (2001) and Ramesh (2000) support Kingdon's (2003) discussion by their studies on the nature of the institutional structure, which impacts the characteristics and content of public policies. The Policy Stream reflects a policy's content and ideas, characteristics of a policy, policy entrepreneurs advocating a policy, the technical considerations within policy making, and the survival or non-survival of ideas, as well as the mutation of ideas in a policy (Kingdon 2003, 116-144). Cobb and Coughlin (1998), Jeon and Haider-Markel (2001), and Crone (1993) accent Kingdon's (2003) analysis by delineating factors that help lead to some specific characteristics and content of a policy, as well as to the passage of a public policy. These factors are issue definitions, affordability, value and technical acceptability, the political will, the political capacity, and the intra-elite struggle. The present research uses Kingdon's (2003) analysis of the Multiple Streams Model, along with some associated literature, as the framework for its analysis of the enactment of the Inheritance Tax Bill, 2015. Table 1 summarizes the research framework.

Kingdon's (2003) multiple streams	Factors / Variables from Kingdon's (2003) Multiple Streams Model	Factors / Variables from related literature
Problem	Indicators. Focusing events and crises / disasters. Personal experiences of policy makers on an issue.	Cobb & Coughlin (1998): Problem incidence and severity. Gerston (2010): Scope and intensity of a problem.
Political	Ideology. Public mood. Organized political forces. Change of administrations. Favorable political environment	Ramesh (2000) & Blankenau (2001): Political Structure.
Policy	Policy ideas and content. Characteristics of a policy. Policy entrepreneurs. Policy technicalities. Survival and non-survival of ideas. Mutation of ideas.	Jeon & Haider-Markel (2001): Issue definitions. Cobb & Coughlin (1998): Acceptable solutions, such as affordability, adaptability, value acceptability, and technical acceptability. Crone (1993): Political will, political capacity, and intra-elite struggle

Table 1: The research framework

III. The Research Methodology

The present research responds to the objective of explaining the successful passage of the Inheritance Tax Bill during a non-democratic government. Particular concepts discussed in the Multiple Streams Model and those in the related literature provide the theoretical framework for the collection of empirical evidence regarding the Inheritance Tax Bill, relevant to the analysis. The empirical information is mostly solicited from the parliamentary documents. The most important documents are Reports of NLA Meetings on December 18, 2014 and May 22, 2015, held on the issues of the draft Inheritance Tax Bill and the draft Amendments to the Revenue Code. Also significant are Detailed Records of 17 sessions of the Scrutiny Committee meetings.

There are also the Summary Reports the Committee presented to the NLA. The theoretical framework also occasioned direct in-depth interviews of some members of the NLA and Committee, an Advisor to the Committee, as well as a parliamentary officer directly serving the Committee. The empirical information gathered from the interviews and the parliamentary documents is analyzed in accordance with the specific concepts listed in the research framework.

IV. The Non-democratic Government and the Public Policy Process

On May 22, 2014, the military started governing Thailand after years of supposedly democratic governments. The Coup was argued as necessary to deal with the political crisis arising from the political standoff between the Pheu Thai, that was pro-Thaksin Shinawatra, and the movement called the People's Democratic Reform Committee (Suchit Bunbongkarn 2015, 36). The NCPO set up the Prayut Government. Neither are by any means democratic. The policy process of the inheritance tax issue commenced as early as a few days after the NCPO came into being, according to an interview with a parliamentary officer directly serving the Parliamentary Committee to scrutinize the Bill. At the NLA first reading, the Inheritance Tax Bill received 160 votes in favor, with 16 votes against and 10 abstentions. For the draft Amendments to the Revenue Code, there were 172 votes of approval, 8 votes against, and 7 abstentions.[1] After the second and third readings of the two drafts, there were 145 votes in agreement with the Bill's passage, 5 votes in disagreement, and 10 abstentions. For the draft Amended Revenue Code, 147 NLA members voted for its passage, with no votes of disagreement and 5 abstentions.[2] Both the Inheritance Tax Bill and the draft Amended Revenue Code became laws and were announced in the Government Gazette on August 5, 2015. The whole policy process starting from the issue's initiation by the NCPO until its promulgation was exactly one year, a very short time.

V. The Core Analysis of the Problem Stream

Indicators of Problems and the Personal Experiences of Policy Makers

A problem comes to the attention of policy makers because some more or less systematic indicators direct them to it. Its indicators may not necessarily be straight-forward; interpretations are usually involved. Sommai Phasee, the Minister of Finance, definitely accepted the problem

[1] Information from the Detailed NLA Meeting Report on December 18, 2014.

[2] Information from the Detailed NLA Meeting Report on May 22, 2015.

into his care and was responsible for introducing the Inheritance Tax Bill and the draft Amendments to the Revenue Code to the NLA. He spoke in favor of them to the NLA's assembly on December 18, 2014. In his view, Thailand's tax revenue is too low, as it constitutes only 18 percent of the GDP, as compared to that of developed countries, whose numbers range from 30 to 40 percent. If such an amount of revenue could come into the coffers, it could be put into good use.

The personal experiences of key policy makers constitute a crucial factor determining how they perceive a problem. "Sometimes, subjects become prominent agenda items mostly because important policy makers have personal experiences that bring the subject to their attention" (Kingdon 2003, 96). In the NLA meeting on December 18, 2014, Sommai drew on his experience as a student of taxation. He called NLA members' attention by referring to his Master's Degree thesis on the association between tax and GDP. Being a Cabinet Member, Sommai spoke in the same vein as the Prayut Government, favoring the inheritance tax proposition.

The Long Existing Inequality Problem and the Previous Tax Law of 1933

The rationale for the proposition of the Inheritance Tax Bill were economic growth, development, and reduction of social and economic disparity. In particular, the disparity problem has been associated with the concentration of wealth at the top of the income pyramid (Pasuk Phongpaichit and Baker 2016, 13). All these problems had been around for decades, in response to which a similar Tax Law was proposed in 1933. Unfortunately, that previous Law was rescinded less than one decade thereafter, mainly because of the discontent among the economic and wealthy elites, whose interest was directly affected (Kamnoon Sidhisamarn 2011). Even though the 1933 Law was repealed in 1941, the issue of the inheritance tax was occasionally re-addressed among the public, the bureaucracy, and politicians. The issue re-emerged in the first Social and Economic Development Plan of 1961-1966, yet without any substantive progress ("Pasee Moradok…" 2015). As usual, the issue had been debated within the context of the economic and social disparity, as well as the state's revenue expansion ("Jab Ta Pasee Moradok…" 2009). Thus, the problem providing the context for the inheritance tax issue seems to never have changed, in spite of the repeal of the 1933 Law in 1941. The problem of social and economic disparity and the need for more revenue had remained long after the termination of the previous 1933 Law. The Abhisit Vejjajiva Government expressed an interest in revitalizing it; and

the issue was debated then in the context of the social and economic disparity and justice. However, the issue dissipated, since that Government stayed in power only for a short time ("Mark Lui Pasee…" 2009).

Focusing Events, Crises, Problem Incidence, and Severity

Like Sommai, most NLA and Scrutiny committee's members also wanted to pass the Bill. This is reflected in the earmarking proposal in the Bill's discussion. A motion was placed on Article 6, requesting a specification that the tax revenue be expended particularly for the purpose of inequality diminution or raising the life quality of life of the poor, although this budget expenditure must not be in the form of populist-styled handouts.[3] One NLA member testified in the fifth Committee Meeting on January 26, 2015, requesting a clear statement in the Bill, as to how the tax revenue would be used to tackle the inequality problem. By the same token, interviews for this present research with a few NLA members revealed that they recognized the inequality problem.

Despite the recognition, no focusing events in the past few decades regarding the inequality problem could be identified. Problems usually need a little push to be interpreted as significant and perhaps controversial. That push is sometimes provided by a focusing event like a crisis or a disaster, calling on the attention of the public. Perhaps related to focusing events and crises is Cobb and Coughlin's (1998, 415-417) discussion of problem incidence and severity. The former refers to how prevalent a problem is, while the latter constitutes the seriousness of its impact on affected individuals. These are in line with Gerston's (2010, 22-26) reference to the scope and intensity of a problem, constituting triggering mechanisms or catalysts for a public policy. The scope of a problem attributes to the number of people being affected; and the intensity is suggested by the level of concern within the public regarding the problem (Gerston 2010, 22-26).

The GINI Index helps in gauging the social and economic disparity problem. In the World Bank's records, Thailand's GINI Index was 39.26 in 2012, when it was ranked at 73. For a comparative picture, South Africa possessed the highest inequality level, with the GINI Index of 63.40 in 2011; and Ukraine received the lowest inequality ranking, whose GINI Index of 2005 was

[3]Information from the Summary Report of the Committee to the NLA.

16.64 in 2015.[4] In the longitudinal assessment, Thailand's inequality problem had been more severe in the past. Its GINI Indices of 1981 and 2013 are 45.2 and 37.8, respectively.[5] Such statistics shows Thailand's inequality problem to be in a slightly decreasing trend.

About the extant inequality, it is argued in this research that no peak of the problem had been in sight in the form of focusing events. The identification of something missing, implicit, or unclear refers to the Negative Case Method in the analysis of empirical evidence (Neuman 2011, 529). With approximately the same level of inequality or perhaps even its somewhat decreasing tendency, as indicated by the GINI Indices, this research argues that the Problem Stream only set a stage, awaiting the other two Streams to take more assertive actions in propelling the inheritance tax issue into effect.

VI. The Core Analysis of the Political Stream

The Change of Administrations and the Favorable Political Environment: The Political Structure

The yielding political condition for the inheritance tax issue is the advent of the military Government. Being proposed shortly after the Coup, the Inheritance Tax Bill was included in the reform of the tax system, as well as the plans to tackle the inequality problem and to raise the level of economic development ("Perd Nuaha Kam Talaeng …" 2014). It is not uncommon for a military regime to announce a reform early on in its taking control of the country (Brooker 2014, 143). In this case, the declaration was made probably in order to garner some legitimacy for the non-democratic condition. Prayut possibly expected to benefit from the proposal in the form of support among the majority of Thais, since they are believed to benefit from its becoming law. The ulterior motive of the Prayut Government is probably to solicit some political support, especially from the non-wealthy general public ("Sor Nor Chor Leng…" 2015).[6]

Ramesh (2000) and Blankenau (2001) discuss the political structure that could either assist in making a bill become a reality or stall its passage. According to Ramesh (2000, 541-543), through democratization and political competition, a higher level of social welfare is offered

[4]Information from https://www.indexmundi.com/facts/indicators/SI.POV.GINI/rankings.

[5]Information from http://data.worldbank.org/indicator/SI.POV.GINI?end=2013&locations=TH&start=1981&view=chart.

[6]Also from the opinion of a parliamentary officer serving the Committee, through an interview.

in both Indonesia and Thailand in order for political parties to garner political support through social welfare policy. Blankenau (2001, 39-40) attributes an adoption of a universal health care insurance in Canada to its political structure of a parliamentary system, contrary to the United States, where there are more obstructing veto points within the federal, presidential system.

Kingdon (2003, 153) discusses a favorable political environment accompanying a change of administrations. The arrival of the Prayut Government led to a new institutional structure. By seizing political power through the 2014 Coup, the NCPO installed a full-blown non-democratic regime. Holding absolute power, the NCPO, with General Prayut as its head, as well as Prime Minister, selected and appointed all members of the NLA to serve as the formalized law-making apparatus. Primarily, it was only natural that the NLA proposed and selected Prayut as the Prime Minister. From this institutional structure, both the Cabinet, exercising the executive power, and the NLA, being responsible for legislation, originated from the same source – the NCPO. Hence, as the Inheritance Tax Bill was proposed by the Prayut Government to the NLA, it would be nearly impossible for the latter to overturn it ("Sor Nor Chor Leng…" 2015).[7] In a remark of a Scrutiny Committee's member, through an interview, it would be inappropriate for the NLA to turn down the Bill, since it was Government policy. To state succinctly, the proposal of the Inheritance Tax Bill to the NLA was, in fact, an order from the Prayut Government and the NCPO.

There is also a difference in the legislative process during the Prayut Government from previous democratic ones. This could have led to the success in passing the Inheritance Tax Bill. The existence of only one chamber with one set of committees in the NLA in contrast to the previous situation of there being two chambers with corresponding two sets of committees. Also, the only one chamber of the NLA has 220 members, as compared to a total of 630 from both the House and Senate in the parliamentary structure under the previous 2007 Constitution. While there are always oppositional parties for democratic governments, they are not present for the Prayut Government, where all NLA members were selected and approved by the NCPO and General Prayut (Pandin Kong Thai…" 2014).[8] Therefore, in terms of the amount of time expended in the deliberation of each bill, it is rather fair to anticipate a faster legislative process during the

[7]Also from the opinion of an NLA member, through an interview.

[8]Also according to the 2007 Thai Constitution.

Prayut Government than during previous democratic governments.[9] With approximately three times fewer law makers during the non-democratic regime than during the past democratic regimes, usually with two sets of committees, generally less time should be required for discussion on each bill. This probably could explain why less time was required between the Bill's initiation and its enactment.

The National Mood over the Inheritance Tax Bill's Passage

The national mood constitutes how the general public feels regarding an issue or policy (Kingdon 2003, 146-149). It, in fact, stands for public opinion. In recent decades, a consensus definition of public opinion has emerged, which is simply the sum or aggregation of private opinions on specific issues. These issues are usually concerned with governmental and policy matters, rather than private matters (Clawson and Oxley 2017, 15). For the inheritance tax issue, public opinion refers to the preferences of individuals about it, tallied such that each person's opinion counts equally. Today, the most common method for assessing and tallying public opinion is through a survey of a sample of the population (Clawson and Oxley 2017, 29).

Policy makers usually attend to the national mood. "People in and around government sense a political mood. They are comfortable discussing its content, and believe that they know when the mood shifts. The idea goes by different names – the national mood, the climate in the country, changes in public opinion, etc. But common to all these labels is the notion that a rather large number of people in the country are thinking along certain common lines …" (Kingdon, 2003 146-149). For the Inheritance Tax Bill, since the majority of Thais are not from the wealthy state, they probably face no tax liability, while, through the Bill's rationale, possibly stand to benefit from the additional tax revenue and the wider tax base. The NCPO and the Government perhaps feel that the majority should favor the Bill; hence, they proposed it only days after the Coup.[10]

Policy makers generally cannot neglect the national mood, since it relates somewhat to the legitimacy of policy decisions. Albeit a non-democratic Government, the Prayut Government still needs some degree of legitimacy to survive. Thus, during the policy process of the inheritance tax issue, it perhaps assessed and re-assessed the national mood. In Sommai's remark to the

[9]This is concurred by a parliamentary officer, serving the Committee, through an interview.

[10]An opinion of a parliamentary officer serving the Committee, through an interview.

media while the Bill was in the process of being deliberated upon, the Government's position on the issue changed somewhat. Perhaps it felt some degree of public discontent. It then became less adamant on the issue, as compared to the during initiation stage of the Bill. In fact, there was a supposition among the NLA members that due to the detected opposition, Prayut actually would like to refrain from getting the Bill to move forward altogether. However, since it had already been incorporated into the Government's policy, with a formal declaration to the NLA, dismantling the Bill while it was half-way through the procedure of the NLA might have been rather inappropriate ("Sor Nor Chor Leng…" 2015). Instead, in Sommai's words, Prayut specifically instructed him to be rather less vocal on the Bill, possibly in order to dampen the public discontent ("Sommai Phasee Perd Jai …" 2015: 11). In one example regarding the significance of the national mood, it has been argued that the political crisis faced by the previous Yingluck Shinawatra Government owed perhaps in large part to its failure to gauge public opinion while proposing the controversial Amnesty Bill, which ultimately led to the plight of the Pheu Thai Party (McCargo 2015, 308; Farelly 2014, 309).

Contradictory Public Opinions: Subtleties in the National Mood

Through the policy process, some media's reports reported that the wealthy people accepted the Bill, while others revealed dissenting voices ("Joe Luek Rang…" 2014). There was also a critique that the 1933 Tax Law was repealed because of dissent among the wealthy (Kamnoon Sidhisamarn 2011). The discussion in the NLA and Committee showed different shades of opinion. Certain Committee members discussed possible negative effects of the Bill, especially on foreign investments. There could be a relocation of investment funds away from Thailand to places without such a tax.[11] Some NLA members were concerned with the impact on small and medium enterprises (SMEs), some of which would face the new tax liability. Hence, the Tax possibly discouraged the growth and development of SMEs, mostly belonging to the Thai middle strata. The Thai economy would, in turn, be affected.[12] On the other hand, members of the NLA and the Committee, who were concerned about social and economic disparity in Thailand, were bound to favor the Bill, with its rationale to tackle such a problem. Sommai, speaking as the

[11]This is discussed, for example, in the ninth Committee Meeting on February 23, 2015.

[12]As suggested by some NLA members in the NLA meeting on December 18, 2014.

voice of the Government, is argued to be one of this latter group of NLA and Committee members, as indicated, for instance, in the Detailed Committee Meeting Report on January 12, 2015.

The opinion of people from the wealthy is significant, since they could be negatively affected by the Tax. Only those inheriting a certain level of wealth would be responsible for paying the Tax upon its promulgation. Perplexingly, a portion of media reports disclosed positive comments on the Bill among these people. For Banthoon Lamsam, President of Kasikorn Bank, it would be appropriate for any state to enact inheritance tax law with the goal of upholding social justice, as well as of reducing social and economic disparity. Also, Boonkiet Chokwattana, the Executive Managing Director and Board member of ICC International and Board member of ICC International Public Company Limited, thought that the ten percent inheritance tax rate was acceptable and viewed tax payment as a duty ("Hi So Trakoon Dang…" 2014). In some reports, M.R. Pridiyathorn Devakula, the then Deputy Prime Minister in charge of economy's affairs, stated that wealthy people in large corporations were willing to pay the tax, upon the Bill's enactment ("Perd Rang Por Ror Bor…" 2014; "Mom Oui Kui Kab…" 2014). The wealthy's opinion should carry much weight; some scholars object to and argue against defining public opinion as a "one person, one vote" aggregation. Public opinion was a function of a structured society, differentiated into a network of different groups and individuals, whose opinions carried different weights and influence, depending on their positions in society (Clawson and Oxley 2017, 15).

Organized Political Forces in the Inheritance Tax Issue

Also in the Political Stream is the role of organized political forces in determining the direction of public policy. In democracies, organized political forces are alternately designated as interest articulation (Kingdon 2003, 150-153). In the interviews for the present research, there was no substantive evidence of such organized interests with an open attempt to push the Inheritance Tax Bill in any particular direction. In media reports, there had been no evidence of any open forms of organized interests in sight, either. Such non-action of any group ought to have some implications within the Negative Case Method – the analysis of some things or events that were missing (Neuman 2011, 529-530).

The Inheritance Tax Bill was proposed by a non-democratic Government. There have been ample incidents of attempts on the part of the NCPO and Prayut Government to tame the oppositional forces in general. Critics of the military regime have been summoned to go through

attitude adjustment sessions designed to compromise oppositions deemed to be uncooperative with the NCPO and Government ("Kor Sor Chor Jang…" 2015). Nonetheless, no clear effort had been made to silence the public or to totally prohibit any political movement with regards to any specific policy issue. On the contrary, there existed some evidence of openness to suggestions on particular policy matters. For instance, on the 35th nation-wide meeting of the Thai Chamber of Commerce on November 18, 2017, there was cooperation between the private and public sectors in propelling the economy. The President of the Thai Chamber of Commerce stated that the resolutions from the meeting were to be compiled and presented to Somkid Jatusripitak, the Deputy Prime Minister, in the hope that they would be incorporated into the implementation of the 12th National Social and Economic Development Plan as well as Prayut Government's Thailand 4.0 Policy. One main recommendation from the Thai Chamber of Commerce to the Government would be for Thailand to excel in food technology. It also advised continued focus on tourism and service industry, especially community-based tourism and medical tourism ("Hor Ka Chong…" 2017, 1, 8 and 12).

This research, therefore, argues that the lack of any identifiable organized interests, especially of the wealthy being affected by the Tax, was because no need to take any action was felt. There were comments in the media that wealthy people were equipped with means to legally evade tax payment.[13] This was also discussed such as in the NLA meeting on December 18, 2014. It was argued then that skilled and experienced legal or financial advisors could be hired possibly to help the wealthy avoid the Inheritance Tax via maneuvering around the Tax Law. In that meeting, an NLA member also talked about such an ability of the wealthy to legally evade the tax payment. Also, the NLA and its Committee members were themselves from the wealthy strata, perhaps having constant contact with those of the same strata outside the NLA. It was unlikely that the finalized version of the Law would be directly contrary to the interests of the wealthy. As such, no movement through any organized interests would be necessary.

VII. The Core Analysis of the Policy Stream

The Policy Entrepreneurs

[13]For example, "Sor Nor Chor Leng Prab Attra …" 2015.

Policy entrepreneurs are people who are keen on a particular policy or issue. To quote Kingdon, "we have spoken of advocates for proposals or for the prominence of an idea. Let us label these advocates policy entrepreneurs … They could be in or out of government, elected or appointed positions, interest groups, or research organizations. But their defining characteristic … is their willingness to invest their resources … in the hope of a future return" (Kingdon 2003, 122-123).

For the inheritance tax issue, this research argues that Sommai Phasee, the Minister of Finance, constitutes a policy entrepreneur. In the NLA meeting on December 18, 2014, he admitted having received an order from Prayut to introduce the Bill to the NLA. This perhaps makes Prayut another policy entrepreneur in the background. But Sommai had been the most active one throughout the policy process. Having declared himself as a student of taxation with his Master's Degree thesis on the association between tax and GDP, he was very keen and adamant about the issue. According to Kingdon (2003, 123), policy entrepreneurs sense a problem; and they advocate solutions to solve it, as it is usually in their interest to do so. In Sommai's opinion, the existing tax revenue comprising 16 percent of Thailand GDP was insufficient for the general task of propelling growth and development, unlike elsewhere in Asia, such as South Korea and Malaysia, whose revenues as a percentage of their GDP were higher.[14] Being impressed with the NCPO's policies was a reason for him to accept a position in the Prayut Government ("Sommai Phasee' Perd Jai ..." 2015, 11). In the Committee scrutinizing the Inheritance Tax Bill and the Amendment to the Revenue Code, he accepted the position of its Chairperson. He ostensibly stated his willingness to take that position, reasoning that he had had much experience with the Ministry of Finance for some time. While he was a Deputy Minister of Finance eight years ago, he managed to push a few controversial bills through legislature. Even though one Committee member stated to the opposite that, as the then Minister of Finance, the position of Advisory Chairperson of the Committee would be more appropriate for him, Sommai maintained his assertiveness in taking the role of the Committee's Chairperson. Finally, the Committee formally appointed him as the Chairperson.[15]

[14]Sommai's statement in the NLA meeting on December 18, 2014.

[15]Information from the Detailed Committee Meeting Report on December 22, 2014.

Pridiyathorn, the then Deputy Prime Minister in charge of economic affairs, would constitute another policy entrepreneur. Like Sommai, he believed in expanding the tax base and, therefore, was committed to pushing the Inheritance Tax Bill to the ultimate goal of its enactment ("Perd Rang Por Ror Bor …" 2014). One media report stated that Pridiyathorn outlined the plans for Prayut to push the Bill ("Sor Nor Chor Leng…" 2015). Similar to Sommai, Pridiyathorn was considered an unpopular Cabinet member due to his intention and commitment to reform the tax system, as well as to expand the tax base. With the intention to collect more taxes, such as through this Bill, both Sommai and Pridiyathorn were considered threats to the Prayut Government ("Loon Kor Ror Mor…" 2015). As compared to Sommai, however, Pridiyathorn's role as a policy entrepreneur was mostly in the background, although he was reported in the media to have definitely been pushing for the Inheritance Tax Bill.

The role of policy entrepreneurs revolves around the public. One way to involve the public in a particular issue is to educate it, while getting people to talk about or face the issue (Kingdon 2003, 128-129). Sato (2002) describes various roles of a policy entrepreneur in the termination of Leprosy Isolation Policy in Japan. Given the complexity and difficulty in a policy termination, Otani, the policy entrepreneur raised public awareness that the leprosy isolation is no longer needed, due to the development of new, effective drugs. By holding a series of symposia, Otani raised public awareness on the current situation of the medical technology, which could lead to more acceptance of policy termination.

Pridiyathorn engaged in the task of talking with and listening to people from the wealthy strata, particularly those in large corporations, in order to gauge their receptions of the issue and the Bill ("Mom Oui Kui Laew …" 2014; "Mom Oui Kui Kab…" 2014). Such people would be most negatively affected by the Bill, once enacted. Their acceptance of the Bill could, therefore, be vital to the task of advocating it. Sommai's role as the main policy entrepreneur was mostly directing and expediting the Committee's deliberation of the Inheritance Tax Bill. In the seventh Committee Meeting on February 9, 2015, Sommai instructed the Spokesperson of the Committee to reveal plausible tax rates being discussed by the Committee. This way, the feedback regarding the tax rates could be heard from the public. This is also termed "floating trial balloons" by Kingdon (2003, 129) or trying out some particular ideas in order to see how the public reacts to them.

The Policy Content and Policy Ideas

Policy content and ideas constitute an integral part of any public policy. They are usually proposed, evaluated, belittled, upheld, and praised by the decision makers (Kingdon 2003, 125). With no specification in the first draft of the Bill as to how the new tax revenue would be directed toward the fulfillment of policy goals, the earmark specification was proposed by both the NLA and Committee members such as in the thirteenth Committee Meeting on March 30, 2015. However, it was explained in the eighth and ninth Committee Meetings on February 16 and 23, 2015, respectively, that the earmark designation was not in accordance with the principles of taxation. The plausible negative impacts of the tax were also intensely debated. Primarily, the aversion of foreign investments was discussed on numerous occasions, for example, in the fourth and fifth Committee Meetings on January 19 and 26, 2015, respectively. The negative impacts on SMEs would also contradict the investment policies aimed to promote the functioning of SMEs as workhorses in the Thai economy, as discussed, for instance, in the fifth Committee Meeting on January 26, 2015 as well as in an interview with an NLA member.

The negative impacts of the new tax policy related to the issue of social justice, the ability to pay the tax, as well as tax exemptions. These issues were frequently and extensively discussed. In the twelfth Committee Meeting on March 23, 2015, an exemption was proposed for the transfer of a family business upon an owner's death, especially if it constituted an SME. The tax emption was also intensely discussed in the case of an inherited property used as a residence or in such form as an old or historical building that had been with a family for some time. The general idea for these exemptions is that such properties would not directly generate any income for people inheriting them. Imposing the inheritance tax on these properties could be considered unjust. However, in the opinion of the Director-General of the Revenue Department, the first 50 million baht of inheritance was already free of any tax liability, as was included in the first draft of the Inheritance Tax Bill. This amount of tax-free inheritance would already be considered as a general exemption, hence, taking care of the justice issue. This opinion was accepted as the final resolution of the Committee.[16]

The Symbolism of the Inheritance Tax Bill

[16] Information from the twelfth and thirteenth Committee Meetings on March 23 and 30, 2015, respectively.

The symbolic nature of the Bill was perhaps the most significant policy content and characteristic, as this issue recurred in almost all NLA and Committee meetings. Besides its re-emergence in the discussions, the final decision on the Tax Bill augmented its level of symbolism even further. At the same time, this issue probably constituted the most controversial one among all the issues under discussion. The controversy stemmed from the proposal of some NLA and Committee members to inflate the first 50 million baht of tax-free inheritance to 100 million baht.[17] Naturally, the inflated number in Article 12 would much decrease the tax burden upon the wealthy with a large amount of inheritance.

Two other factors contributed to a further increase in the symbolic nature of the Tax. One was the tax rate, as specified in Article 16. The first draft of the Bill indicated the rate as 10 percent. In the Committee's deliberations, the rate issue reappeared in much of the discussion. Some Committee members preferred to have it reduced to 5 percent, so that the middle strata would not be much affected. The discussion on the decrease in the rate underscored the symbolism of the Bill. The Committee's final resolution was to slice the tax rate to 5 percent for direct descendants receiving an inheritance, while the inheritance going to non-direct descendants would face the originally proposed rate of 10 percent.[18] Also, the first draft Amendment to the Revenue Code allowed a yearly tax-free transfer of assets or properties as a gift of 10 million baht. Such tax-free transfer is permitted prior to death mostly for the purpose of health care and education expenses. The final draft of the Bill coming out of the Committee stage doubled the allowable, yearly tax-free transfer of properties to an unlimited number of direct descendants from 10 million baht to 20 million baht. The transfer without tax liability was maintained at 10 million baht for non-direct descendants ("Kor Ror Mor…" 2016, 6).[19]

The Political Will, the Political Capacity, and Intra-elite Struggle

The fact that the NCPO and the Prayut Government proposed the Inheritance Tax Bill rather early may perhaps be explained with reference to their political will. Crone (1993, 55, 58 and 59) explicates an initiation or change of social welfare policies in Southeast Asia via the elites' political will. One of its sources would be an intention to coopt challenges, while another is

[17] Discussion in, for example, the third Committee Meeting on January 12, 2015.

[18] Information from the sixth and seventh Committee Meetings on February 2 and 9, 2015, respectively.

[19] Information also from the 13th Committee Meeting on March 30, 2015.

possibly the attempt to maintain or smoothen a regime's activities. The ulterior motive behind the Inheritance Tax Bill, to coopt the lower-income sectors of the society, which would mostly benefit from the Bill, probably led to political will. ("Sor Nor Chor Leng…" 2015.

In Crone's (1993, 58) analysis, the political will could be compromised by limited political capacity. A narrowly-based regime usually results in a state's incapacity to initiate a reformist change of policy. For such a narrowly-based regime, socioeconomic elites are coherent and united in their interests; hence, it is difficult for political leaders to challenge the interests of these elites, such as by increasing tax for the purpose of social welfare enhancement. On the contrary, a relatively broad based regime, where the elites and their interests are more fragmented, a progressive policy change is more probable.

With the presence of political will and capacity, there is an intra-elite struggle around a policy issue. For the inheritance tax issue, with the NCPO and the Prayut Government's political will in proposing the Bill, there could exist an intra-elite struggle with respect to its level of symbolism, as reflected in the deliberations on the tax-free amount of inheritance, the tax rate, and the allowable amount of tax-free transfer of assets prior to death. The final decision both the Committee and NLA arrived at contained a rather high degree of symbolism when the Bill turned into Law. This perhaps was in particular the result of intra-elite struggle. Primarily, a large amount of inheritance – 100 million baht – is free of tax liability, along with a lowered tax rate for direct descendants, and a much higher level of allowable transfer of assets without tax prior to death. In Crone's (1993, 59) discussion, there is an intra-elite struggle in the welfare policy between strategic elites, who are equipped with the political will and the political vision of regime maintenance while pushing for a progressive change in the welfare policy, and tactical elites, possessing mainly short term desires and caring less for changes in the social welfare. In the inheritance tax issue, the high extent of symbolic nature of the finalized Law suggests that it was consequential upon the intra-elite struggle through the lengthy discussions of, for instance, the plausible tax-free amount of inheritance. As of July 2017, two years after the enactment of the Bill, zero Inheritance Tax had been collected ("Por Ror Bor Pasee…" 2017).[20] This, in fact, goes in an

[20]Comment also from an interview with a parliamentary officer serving the Committee.

opposite direction to the inheritance tax' intention of inequality diminution and development promotion.

Nevertheless, during the intra-elite struggle, some attempt was made to maintain the original level of symbolism in the first draft of the Bill. In the thirteenth Committee Meeting on March 30, 2015, Committee's members who were nominated by the Prayut Government placed a reservation on Article 12 to maintain the original 50 million baht of tax-free amount of inheritance in order to honor the Government's intention. In the twelfth Committee Meeting on March 23, 2015, Sommai, as the policy entrepreneur from the Cabinet, spoke in agreement with the 50 million baht figure as he would like to see a somewhat beautiful symbolism in the Inheritance Tax Bill. However, in the NLA's consideration of this issue, there was a swift withdrawal of the reservation on Article 12. According to an interview with a parliamentary officer serving the Committee, the Chairperson of the NLA held a private discussion with a single Committee member who was most adamant in placing the reservation. That discussion was perhaps responsible for such simplistic removal of the reservation from Article 12.

The Acceptability of the Inheritance Tax Bill

Ironically, the symbolism of the Inheritance Tax Bill contributed to its acceptability among policy makers and socioeconomic elites. This was possibly the main reason for its passage. In the Policy Stream, one significant criterion for the survival of an issue is the value acceptability among policy makers (Kingdon 2003, 132). Similarly, in Cobb and Coughlin's (1998, 418-419) analysis, solutions to problems need to be acceptable in value, in order for them to gain prominence. The wealthy people, as revealed in some media reports ("Hi So Trakoon Dang…" 2014), were probably assured that the Bill, once enacted, would not contradict with their values and interests. They were perhaps part of the intra-elite struggle during the policy making process, albeit being outside of the NLA and Committee. Their interests and values were probably coherent with those of policy makers in the narrowly-based regime like Thailand (Crone 1993, 55-58).

The recurring discussion of the symbolic nature of the Bill is argued to play a large role in propelling the Bill to the enactment with the finalized characteristic of symbolism. Such repeated discussion of symbolism throughout the policy making process represents the issue definition given to the inheritance tax issue. How an issue is defined usually leads to its related policy alternatives and proposals (Schattschneider 1960, 66). In Jeon and Haider-Markel's (2001, 216)

discussion, the new issue definition given in the United States Congressional debate helped deliver the Americans with the Disabilities Act (ADA) of 1990. The disability issue in the U.S. had changed from the medical and economic definitions to the new sociopolitical definition of minority and civil rights. With the ADA of 1990, the social environment must be adapted to the need and aspiration of disabled citizens. By the same token, perhaps the issue definition of symbolism in the Inheritance Tax Bill was responsible for its symbolic nature upon its passage. Unfortunately, the symbolism of the Bill contradicted with and undermined the intended social and economic disparity reduction as well as development promotion that was the policy objectives. This is a reflection of the human fallibilities, even among policy makers, as discussed by Lindblom and Woodhouse (1993, 16-17).

The affordability and adaptability within policy solutions also represent other essential aspects of an issue's acceptability (Cobb and Coughlin 1998, 423-424). For affordability, policy implementation should not be costly; for the adaptability, its implementation should not require excessive effort on the part of the bureaucracy responsible for the policy implementation. For the Inheritance Tax Bill, this research argues that Prasong, the Director-General and Secretary to the NLA Committee, did not constitute a policy entrepreneur, albeit being directly related to tax collection. He did not strongly advocate for the Inheritance Tax Bill in any way, but limited his role to providing the technical information on taxation within the Committee's deliberation on the Bill. He was, then, resourceful in lifting some complexity and perhaps also some controversy out of the Bill. For instance, he recommended that the tax liability be removed from troublesome assets, such as jewelry and antique objects, in need of possibly complicated value assessment by the Revenue Department.[21]The similar Tax Law of 1933 was repealed within only one decade of its existence, partially because the tax liability was placed on both the estate of a deceased person, as well as on people receiving a specified amount of inheritance. Not only was this a double taxation, which could be seen as unfairness, but it also contributed to a rather high workload for the bureaucracy responsible for tax collection at that time.[22] Stating in the second Committee Meeting on January 5, 2015, Prasong and the Revenue Department corrected the issue of double

[21] Information from Committee's the fifth and seventh Meeting on January 26 and February 9, 2015, respectively.

[22] According to an interview with an Advisor to the Committee.

taxation immediately at the policy initiation stage, while preparing the first draft of the Inheritance Tax Bill. Some burden of the new Tax was lifted out of both the tax liability and the bureaucracy implementing it, hence, making the new Tax Bill more technically acceptable.

VIII. Conclusion

This research mainly uses Kingdon's (2003, 165-166) discussion of the policy window – the confluence of the Problem, the Political, and the Policy Streams along with the related literature – in explaining the successful passage of the Inheritance Tax Bill in 2015. Considering the details of each specific Stream, this present research argues that the Problem Stream somewhat provided stage setting for the inheritance tax issue, since the social and economic disparity problem has been present for a long time without much change. But in the Political Stream, the new political structure and environment significantly changed from those under regular democratic politics. They provided a favorable situation for the progress of the inheritance tax issue. With the political context in the Political Stream, there was a pushing and pulling of policy ideas through the mutation and recombination of policy details toward finalization (Kingdon 2003, 124-126). In the end, with the nature of the extant socioeconomic elites in Thailand's narrowly-based regime (Crone 1993, 58), the policy – the Inheritance Tax Law – can perhaps presently be nothing much more than a symbolism, in spite of its successful passage and formalization. There probably is a significant difference in the political situation or the nature of the Political Stream between the past democratic politics and the subsequent non-democratic politics. However, the narrowly-based regime had existed even at the passage of the similar Law in 1933, which was probably why it was rescinded only approximately ten years after its enactment (Kamnoon Sidhisamarn 2011). Possibly, then, inheritance tax laws, notwithstanding their passages in democratic or non-democratic governments, would always be symbolic, as it is at present.

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