



SOUTHEAST ASIAN MINISTERS OF EDUCATION SECRETARIAT

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CABLE : SEAMES, BANGKOK

REF:

31 May 1983

M E M O R A N D U M

TO : Deputy Director

FROM : Administrative Officer

SUBJECT : Income Tax of CCB/TROPMED Officials

1. In connection with your enquiry on the tax exemption of the salaries received by the officials of CCB/TROPMED, I wish to inform you, as well as record, that by our records there has never been an agreement between GOT and SEAMEO regarding the extension of such privileges to the officials of CCB/TROPMED.
2. Mainly this is due to the fact that there is no formal agreement covering the establishment of the CCB/TROPMED. The draft agreement between GOT and SEAMEO mentioned in my memorandum dated 17 March 1983, does have a clause on income tax exemption but this was not signed by either party.
3. Letters related to income tax from CCB/TROPMED to SEAMES and from SEAMES to the Ministry of Education and the Department of Revenue support this fact. It is shown that in 1973 SEAMES requested the Department of Revenue to "defer" the collection of tax until an agreement between the GOT and SEAMEO on CCB/TROPMED was signed. In 1975 it was accepted that there would be no formal agreement of CCB/TROPMED and the concept that TROPMED is covered by agreements made by SEAMEO as a subordinate unit was applied (see TROPMED letter CCB/92/1975 dated 12 February 1975). In succeeding years it was then established as a practice that TROPMED process its list of officials requesting tax exemption through SEAMES.
4. It deserves noting that all through this period the GOT or in particular the Department of Revenue had never responded to our letters whether negatively or positively.
5. The CCB/TROPMED officials whose names are forwarded to SEAMES are only those receiving salaries from SEAMEO-TROPMED Operating Cost Budget. In the case of Dr Chamlong, the Coordinator, his name has just been included on the list this year with effect from 30 October 1982.



Promboon Panitchpakdi