

Disclosure of information regarding a taxpayer's land and building valuation

This article is the case of an appeal against an order prohibiting the disclosure of information relating to a taxpayer's land and building valuation. Let's see whether such information shall be disclosed and how it shall be disclosed.

Mrs. Phanida filed a document to Sri Mueang Subdistrict Municipality requesting information regarding the land tax calculation and amount of tax payable for a hardware store, pet shop, closed-down garage with salvage cars, and a warehouse near the main road. Sri Mueang Subdistrict Municipality refused to disclose the requested information for the reason that Mrs. Phanida could find such information on the Municipality's website. By filling in a title deed number on the website, related information, such as the types and sizes of land and the amount of tax payable under the pre-assessed value of land and buildings (Por Dor Sor 1), could be found. The website could also reveal the amounts and sizes of warehouses under the responsibility of the Sri Mueang Subdistrict Municipality. Moreover, the disclosure of personal information in the Municipality's control to other persons without consent given in writing by the person who is the subject thereof under Section 24 of the Official Information Act, B.E. 2540 (1997), could result in an inappropriate encroachment upon privacy rights in accordance with Section 15, Paragraph 1 (5) of the same Act. Therefore, Mrs. Phanida filed an appeal letter to the Information Disclosure Commissioner.

The Information Disclosure Commissioner relating to society, public administration, and law enforcement concluded that the information as appealed is considered information made available for public inspection. Mrs. Phanida can find the requested information on Sri Mueang Subdistrict Municipality's website. Since the information already exists in a condition ready for distribution, the Commission agreed that Sri Mueang Subdistrict Municipality shall provide a copy of the information regarding land and building tax calculation, including the names of the shops, as requested by Mrs. Phanida. However, the names, surnames, and addresses of other persons in such information must be redacted before disclosure.

Should there be any inquiries on practices regarding the Official Information Act, B.E. 2540 (1997), please contact the Office of the Official Information Commission, the Office of Permanent Secretary, the Prime Minister's Office via telephone at 0 2283 4678-79.

"Transparent Information without any Corruption among Thai Authorities"

Translated by
Ms. Nongyao Lunpila
Foreign Relations Officer