

Thesis title : A model study of Trading and Taxation in Theravāda Buddhist scripture

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ABSTRACT

This research is a documentary on with 3 objectives, namely: 1. to study the commerce and collection the tax in the Theravada Buddhist Scriptures, 2. to study the Dhamma Principle on the commerce and collection the tax in Theravāda Buddhist Scriptures, 3. to study the value and the characteristic of collecting the tax according to the Buddhist Scriptures.

From the study, it is found that the commerce in Theravada Buddhist Scriptures means the buying and the exchanging of the goods and the materials for eating and using. Both in the community and in the village. Including the sending for selling in other states. At the Buddhist time, the merchants sent the goods to other countries for selling. The sellers sent the goods to other countries by the cats and by the ships. At the Buddhist time, the goods were the agricultural ones. Which were divided into 3 kinds, namely; the general goods for eating and using.² the goods in the type of the lands and the houses.³ The goods in the types of the service.

The Doctrinal principles used in selling the goods are

Ditthadhammikatthapayojanas(Virtues conducive to benefits in the present) which are:-

1. Utthanasampada (achievement diligent)
2. Arakkhasampada (achievement protection)
3. Kalyanamettata (association with good people)
4. Samajivita (living economically)

The qualifications of possessed by the merchants are of 3 kinds:-

1. Cakkhuma = shrewd
2. Vidhuro = capable of administering business
3. Nissayasampanno, having good credit rating

The qualifications in the commerce in the Buddhist scripture are as follows:-

1. To be honest and to be of justice
2. Right Livelihood
3. To be of good vision.
4. To be diligent
5. To return the profit to the donation

The collections the tax at the Buddhist time were of 3 types namely:

1. The movement sent the officer to the tax.
2. The rich people in the village were representative of the king and were the collectors of the tax.
3. The king would allowed other persons to collect the tax by themselves.

The Doctrinal principle used in collecting the tax are of 3 kinds namely:-

1. Reasons for earning and having wealth (The Boga – Adiya)
2. By paying taxes and duties and so on.
3. Virtues for lay people (The principles of Gharavasadhammas)

The principles for those who collect the tax are Rajasangahavatthus (A ruler's bases of sympathy).