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Summary and Some Observations about Robotic Era Public Finance^{*} :

On the Retirement of Professor Yoshimura Norihisa

SIRIKUNCHOAT, Sumet

(1) The correct view and attitude towards robots is the most important matter. The state should see the concept of robots as a natural existence and has been existing for a long time. Naturally, the soulless robot itself is not a scary thing. But it depends on humans who are more useful or harmful users. Robots are even represent a scientific progress. If everyone knows how to consider, choose and use it correctly, improvement according to the sermon, it will be beneficial and no harm like other scientific advances. Just like the industrial revolution that has occurred for many ages, many times, many waves. The idea that public finance measures must be taken to delay scientific research on robots in general are unlikely to be correct. It is true that when robots replace human workers, people may gradually lose their jobs or more. But if optimistic, people will have more time to rest, welfare will be better than before, the quality of life is higher. If the state can save a huge amount of civil servant expenses by using robots to work instead, even if the income tax is missing, it would be no problem. Because government spending has also decreased. It is not certain that the next world of Phra Sri Arya that buddhist dream and often talking about may be the era of the highest development of robots. Robots help produce various necessities. Serve and take care of the needs of human beings until it is similar to the beginning of the imagination.

* This article is some part of the article (pages 295–297) about robotic era public finance, first published in the book called Ajariya Bucha 80 years, Professor Dr. Preecha Suwanthat Faculty of Law Thammasat University, 2018 (pages 258–297).

(2) The use of fiscal measures through the three types of fiscal tools, namely public expenditure, public revenue, and public debt, certainly has an impact on the development of robots. As long as humans are still strong, it will motivate behavior according to state policies without difficulty. But the impact may be in the promotion, acceleration or discouragement of robot development. There is also uncertainty about how much or small, it is worth it. No one can guarantee the results. Because there is not much research on this matter. The author believes that investing in the development of robotics technology has a very high cost and risk. The trend of opposition is still has a high level. In addition, there are many fiscal impacts and it requires many other factors, including external factors, internal factors, energy factors, materials, knowledge, ideas, and attitudes of people in society to combine together. For Thailand, the basis of knowledge as well as research in robotics research are very necessary.

In addition, in the event that the state will invest in robot development, it should study the guidelines for joint investment in research with other countries in the field that Thailand has a natural uniqueness, such as Thai translation robots and neighboring languages of Thailand first. In addition, because agricultural workers, including unskilled workers in Thailand, are still in short supply. Therefore, the use of replacement robots should be encouraged in this regard more.

(3) Because humans still have passions and limited knowledge, various fiscal measures related to robots should be clearly defined so that if the objective is clear, the government will be able to choose to take appropriate and effective fiscal measures, including accurately evaluation and measure, leading to further improvement or cancellation if there is a policy mistake. In addition, the state should be prepared to prevent the impact of punishment or charity. Especially, do not let humans become slaves of passion or robot slaves. Don't let humans get drunk and lie down, refuse to exercise because there are robots working instead or human will be too fat and fall ill finally, or don't let humans be caused by robots to be destroyed by robots. Development in any way, the state should take into various accounts. Environments, must be maintained and do

not be damaged as well.

POSTSCRIPT:

I would like to express my appreciation by mentioning the contributions I received from him during my doctoral research at Keio University, Tokyo, Japan, between 1995 and 1997.

During that period, in addition to my advisory professor, Prof.Dr. Kimura Konosuke, who was normally very kind, compassionate, and knowledgeable, and my tutor, Ms. Nishiyama Yumi, who was friendly and kind enough to help me both academic matters and other matters, Professor Yoshimura Norihisa was another Japanese who greatly benefited me, both in terms of research and in giving me advices about living in Japan in general.

We had attended the same tax law seminar class that Professor Kimura had been in charge of at Keio University for three years. At that time, he was a full-time lecturer at Senshu University, and he focused on fair tax allowance, while I studied withholding taxes.

During our acquaintance, he also honored me by inviting me to his wedding, which was an unforgettable memory. He also once took me to Nara and Kyoto to relax and pay respect to his parents.

After I completed my doctoral research, he once took me to taste wine and visit a grape farm in Yamagata near Mt. Fuji. On another occasion, he also warmly welcomed me in Cologne, Germany, during my overseas study trip to Munich, while he conducted research at the University of Cologne. We also met at the annual meeting of the Japan Tax Law Association.

I had the opportunity to welcome Mr. Yoshimura once in Bangkok because he wanted to observe the teaching of the Faculty of Law, Thammasat University, Rangsit Center. He is a friendly person, optimistic, highly efficient in his work and knowledgeable in all aspects. This can be seen from his hosting of about 25 graduate students of the Faculty of Law, Thammasat University, who went to exchange study at Keio University, Tokyo, Japan. The topic was focused on inheritance tax. He arranged for the Japanese students under his care at Keio University to study and research the same topic of comparative law and to participate in a seminar in order to exchange

knowledge with each other in a lively and serious manner. He also took care of organizing a dinner reception which was very impressive there.

It can be said that Professor Yoshimura Norihisa is my most excellent Japanese friend. On this occasion, I would like to invite the Buddhist Triple Gem to bless him good health, long life, and success in all aspects forever.

With highly respect,

Prof. Dr. Sumet Sirikunchoat