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It is generally accepted that dispute usually be made after customs assessment between customs officer and customs payer. So it is necessary to have legal process for settle customs dispute concerning on the said assessment which can devide into two stages, that are appealing the customs assessment to the customs executive and appealing the custom executives' decision to the court.

The reason for appealing the customs assessment to the customs executive before presenting the case to court is for revising the customs assessment of the customs executive and also reducing the court's burden.

Although, customs law has the same provision in customs assessment as other tax laws but there are problems in practice which come from the lack of appeal's provisions and there is no balance of power in customs executive and the conditions for appealing also differ from various tax laws which bring to difficulty in practice.

The result from researching in this thesis can be concluded that the provision of customs assessment should be revised, settling of customs dispute should be done by free agency and providing certain conditions for appealing the customs assessment before presenting the case to the court.