

ABSTRACT

Thesis Title : A proposal to improve the Customs Laws for export
promotion : A case study of tax refund on goods for export

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Degree Sought : Master of Laws Academic Year 1996

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Tax refund on goods for export is one of the measures that the government is using to promote exports. Towards that goal new more convenient measures must be found and implemented .

The purpose of this research is to identify measures to improve the Customs Laws for export promotion. Therefore, this thesis will be studying the Customs Laws, rules and regulations issued under Section 19 bis, which should be amended.

From the research , it is revealed that the proposition found in Section 19 bis of the Customs Act(No.9), B.E. 2482, and the rules and regulations under Section 19 bis, should conform with the provisions of the Kyoto Convention, regarding the reduction of tax rates for imported goods and to make the procedures for the export of goods easier. Therefore the laws should be amended in the regulation of tax refund on the part of customs clearance, reduction of the tax guarantees, and pre - drawbacks are the best measures to promote the export of goods.