

PICHAJ PONGPHANICH : AUTHORITY OF CUSTOMS OFFICER ON
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It is generally accepted that tax fraud is an Economic Crime which caused a lot of damages to the State's income and also to the honest people so it is the duty of State to prevent and suppress this kind of crime

The result getting from this research shows that the customs tax administration is not achieve to the objective of law, one reason is that the status of customs officer who proceed tax cases has no authority on investigation which differ from various foreign countries which provide such authority to the customs in both investigation and prosecution. Moreover, some countries have special agency for investigating tax cases which loring to the effective law enforcement of tax cases.

The suggestion in this theses indicate that authority of customs officers on investigation is needed for effective law enforcement of tax cases and it is necessary to accept such an investigation of customs officer as investigation in Criminal Procedure Code by under controll of public prosecutor and also revise some provision of law or regulation for the coming changes.