

#C270379 : MAJOR CRIMINAL LAW AND CRIMINAL JUSTICE

KEY WORD: TAX EVASION / TAX AVOIDANCE / CRIMINAL LIABILITY.

ORACHUN KANOKTIPPORNCHAI : CRIMINAL LIABILITY ACCORDING TO THE
REVENUE CODE : A CASE STUDY OF PERSONAL INCOME TAX. THESIS

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This research studies the importance of the application of penal sanction to enforce the revenue provisions concerning tax evasion. Included therein are problems relating to criminal process confronted by administrative and criminal justice agencies.

This research finds that in actual reality there are very few applications of such penal provisions. This is so because criminal process concerning tax evasion is more cumbersome than ordinary criminal process. Aggravated by the contradiction of the provisions degree of punishment where offender may chose to benefit from lighter punishment with the same wrong doing. This research also finds that practices by administrative agencies are more often discriminatory. Besides criminal justice authorities in Thailand are not very well equibed with tools and legal expertise. Therefore, criminal convictions for tax evasion are scarce.

This research also recommend that some form of revision should be made with the regard to the degree of punishment, culpability of wrongdoer and other relevant provisions so that the commencement of criminal process may attain its goals and objectives.