

C170570 : MAJOR PUBLIC LAW

KEYWORD: ASSESSMENT / CORPORATE INCOME TAX

PORNCHAI CHUNTARAMANO : THE PROBLEMS OF ASSESSMENT OF CORPORATE
INCOME TAX UNDER SECTION 71 (1). THESIS ADVISOR : DR.SUPALAK
NAKESATHIT DR.ROL THIRAKHVPT. 88 pp. ISBN 972-583-172-1

This research has the objective to indicate that the assessment of corporate income tax under Section 71 (1) of the Revenue Code is a penalty criteria for taxpayer who does not comply with the orders or regulations of the Revenue Department and is a protection criteria for nona fide taxpayers which renders in tax collection. However, in practice, the authorities excessively exercise their authorities resulting in an unfair assessment. S

The findings are that the principle of the assessment of tax under Section 71 (1) is duly appropriate but the problems arise from:

1. Administration of the Revenue Department which involves
 - 1.1 law and practical guideline for tax inspection; and
 - 1.2 authorities exercised by the officials.
2. Laws and Regulations which involves
 - 2.1 calculation methods of surcharge under section 67 Ter; and
 - 2.2 offset of accrued loss when assessment is made under

Section 71 (1).

3. Taxpayers

Who have their own visions against the Revenue Department as they do not prepare accounting statement by themselves and do not fear the laws as the penalty in no so severe.

Therefore, the resolution for the said problems should be made.