

## Abstract

This thesis aims to study two main problems of housing development businesses, These are tax avoidance issues, and the recognition of revenue and expense in computing taxable profit. The housing development business is growing fast since housing products are important for people's daily lives ; therefore , there are many entrepreneurs engaging in such business. Nevertheless, some entrepreneurs have made unacceptable tax avoidance in order to reduce the amount of tax incurred from the business and, then, this action has caused the damages to the government. In addition, the operation of the housing development business has accounting treatment of revenue recognition, which is different from tax practices. As a result, the entrepreneurs have too many tax burdens attempting to make good compliance under Thai taxation law.

After the examination of the main problems with respect to the tax avoidance in the housing development business, it is found that such tax avoidance is the result of the gap in the law. Therefore, the author believes that, in order to solve the problem, Thai tax law should be amended. Under this thesis, the author has made a research based on the tax law in other countries in order to provide the solution for the amendment of Thai tax law. In regard to the amendment of the revenue and expense recognition, since there are some differences of the recognition between accounting and tax, the criteria of the recognition under the tax law should be amended in order to reduce the tax burdens for the entrepreneurs. Moreover, due to the inconsistency of the command of the Revenue Department regarding the housing development business, the Revenue Department should provide the new regulation, which is stated more clearly, to the entrepreneurs.

Lastly, the examination of the thesis is made, other than the purpose of the interest of the revenue collection of the government, for promoting the operation of the housing development business since the author has realized that the house is very significance for people's lives because it is used not only for the dwelling but for the place of the business as well.