

Abstract

This independent research is focused on the study to reform the Thai Revenue Department 's Private Ruling System. Thai Revenue Department, as a tax collector, has provided the consulting service on tax issue for long time but the result of the answer, at present, does not have enough efficiency as it should be. The private ruling system is an integral part to enroll the self assessment tax system because the taxpayer shall correctly pay for tax from various type of activities. Moreover, improving the private ruling system shall result in reducing the cost of the Thai Revenue Department for tax auditing. In addition, improving tax private ruling system shall increase the confident of the taxpayer to the Thai Tax System, which tax is their business costs, resulting in increasing of the growth rate of the Thai economy.

In self assessment tax system, if a taxpayer would like to know how the Revenue Department interpreting the Thai Revenue Code and related law, the taxpayer has to send the consulting letter to the Revenue Department to confirm the answer and uses the answer as a guideline to comply with.

From the study the tax ruling system of Australia, which is a equitable and protects the rights of the taxpayer, the study has revealed that Australia has the taxation law that empowers the Australia Taxation Office in collecting tax including related services to tax collection. For example, the related services are the tax private ruling system, tax issue adjudication and taxpayers' charter which protects the rights of the taxpayer that complies with the OECD rule which results in binding the answer of the Revenue Department to the taxpayer that follows the ruling. This independent research has proposed the guideline to reform the tax private ruling system of the Thai Revenue Department based on the Australia taxation law which shall improve the protection of the taxpayer rights.

There are several methods that should be applied to the Thai Tax System. To be more specific, the advance private ruling system should be adopted and the amendment of the Thai Revenue Code concerning the tax management and collection

provision is needed for providing binding status of the Revenue Department 's Private Ruling and such ruling should be appealed to the court. This independence research, hopefully is useful in the future reform of the tax private ruling system of the Thai Revenue Department.