

Abstract

Architects who run businesses no matter in the form of individual person or corporate person usually have income and outcome which must be taxed depending on types of income under Revenue Code. The rule to assess the personal income tax and corporate income tax are different, for example provision to know income and provision to deduct expenses. Moreover, architects' personal incomes can be divided into various groups considering from the type of works stated in Revenue Code. As a result, each group of income can not be deducted expenses equally. And the rule to assess the income tax of architect who run business in the form of corporation registered under internal and external law may be different regarding to several factors. Dividing of incomes into groups is significant to the effectiveness of income tax collection. Dividing method should be considered along with matter of laws, dikas [High Court's decisions] and rulings of Revenue Department in order to find a definite criterion to set off income tax's rule. For architects who are not Thai residents, we also need to consider the Double Taxation. And architects who run business in the form of corporation, it is important to consider that the corporation is registered under internal law or external law, the corporation run business in Thailand or not. And in case the corporation is foreign and does not run business in Thailand, we have to consider that the corporation have income from Thailand or not. Further more, architects also carry tax burdens in other relevant laws such as Valued-added tax, House and land tax, Label tax, Revenue stamp etc. The information above can indicate that architects have to carry various tax burdens which related to their works. As a result, the problems in misunderstanding of dividing incomes into the right groups and the problem about the unclear of relevant laws will occur. These would lead to tax payment that against the legal purpose.

According to the problem of dividing incomes into groups under Revenue Code, the essayist brings in the using of dividing method which consider along with Revenue Code, Dikas, rulings of Revenue Department and Double Taxation in order to make the architect to understand and practice in a right way. In case the problems arising from dividing of personal incomes, deduction of expenses, Valued-added tax, House and land tax, label tax and Revenue stamp, essayist suggests to compare with laws from the common law countries in order to bring

the good points and the bad points from related laws to develop architectural more appropriate and prudent.