

Title of Research Paper : Taxpayer's Attitude Toward Ranong
Customs House, Muang District,
Ranong Province.

Author : Mr. Boonlert Lertkaruna.

Degree : Master of Arts (Social Development)

Year : 2001

There are two objectives for this research; they are 1. to study tax payers' attitude toward Ranong Customs House, Muang District, Ranong Province, 2. to study factors affecting the officials performance at Ranong Customs House.

126 tax payers including those having contact with Ranong Customs House were selected as samples to answer to questionnaire constructed specially for this purpose.

Results of the study show that, in general, the tax payers' attitude toward Ranong Customs House is moderate. Considering separately, it reveals that the highest positive attitude shown is relating to the office building which is spacious, comfortable with air condition system, clean contacting area and ample car parking area, followed by the customs officials' behavior and the tax form writing facilities respectively. The least positive attitude shown by the respondents is about the public relation conducted by the officials because of their limited documents and less frequency.

In hypothesis testing, it was found that sex, occupation, income, amount of money paid in tax, contacting number in a month, distance of contact are all not related to the tax payers' attitude; only type of those contacting for tax paying relates significantly to the attitude.

The analysis of the open-end questions reveals that the most satisfied aspect expressed by the tax payers is the convenience of the office building and its surrounding, followed by the officials' services , advices. The most unsatisfied item is small number of officials causing work delay, followed by taking money without receipt. Among suggestions made by the tax payers are reducing work-steps; the officials should converse in a foreign language.

Recommendations emerged form this study, among others, are 1. the Customs House should have more officials, and 2. the officials should give advices on tax paying regulations including showing steps of contacting in clear-cut manner.