

ABSTRACT

Title of Research Paper : Tax Payer's Realization of Tax Paying Responsibility :
A Study of Yaring District , Pattani Province

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There are two objectives for this research ; they are to study tax payers' realization of the tax paying responsibility and to study the relationship among factors affecting such a realization.

The major tool for data collection is questionnaire constructed specifically for this research ; the questionnaires were distributed to 140 tax payers or their agents at Yaring District Office. The data analysis includes percentage, mean, standard deviation and the uses of t – test , F – test for hypothesis testing.

Results of the study show that about one-half of the tax payers studied understand the tax process quite well while the other half understand moderately.

In the realization of tax paying responsibility , it was found that in general the level of responsibility is moderate. In hypotheses testing, factors affecting the tax payers' realization are their experience and knowledge / understanding of tax process. The factors having no relation to the realization of tax paying responsibility are sex, age, education, marital status, occupation, income and tax paying information receiving.

The major problems and obstacles for tax paying are the lack of essential knowledge and understanding of tax reporting, calculating and laws shown by most tax payers, followed by delaying in paying back deducted taxes to tax payers.

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Recommendations emerged from this study, among others, are the Revenue Department should produce and distribute simple version of tax laws and regulations to the population at large for their better understanding of taxing process.