

ABSTRACT

Title of Research Paper : The Implementation of Policy on Securing Government Revenue During Economic Crisis: Narathiwat Revenue Office Case Study

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The research has three objectives: 1) to study the Revenue Department's policy on tax collection during the country's economic crisis 2) to study the process and techniques about the policy implementation of Narathiwat Revenue Office 3) to study the results, advantages and obstacles to the policy implementation.

The study is a qualitative research and has collected data from two types of sources. (1) Document sources i.e. books, official letters or documents, regulations, laws, orders, and official announcements. (2) Provincial government's source i.e. interviewing the provincial revenue office, district-level revenue offices and related officials. The total number of interviewees is 22.

The research has found that the Revenue Department's tax collection during the country's economic crisis focuses on major taxpayers. The department does not focus on post-investigate taxpayers' past records. Rather, it has closely monitored the taxpayers with potentials to be able to continue paying tax while maximizing tax-collection base in accordance with the principles. The Revenue Department also expedites the value-added tax refund process and attempts to prevent as well as crack down on corruption involving the process. Furthermore, it has taken swift action on unpaid tax and duties, and has launched public relations campaign aimed at correcting the misinformation earlier given to the public.

The process and techniques involving the policy implementation have been divided into four levels. 1) Department level: convening the meetings of revenue officials in the regional, local-area and provincial levels in order to inform them of the department's policies as well as working guidelines. 2) Regional level: convening the meetings of provincial revenue offices under its jurisdiction in order to inform them of the department's revenue policies as well as the region's working guidelines. 3) Provincial level: convening the meetings of district revenue offices and revenue chiefs under its jurisdiction in order to inform them of the department's policies, the region's working guidelines, as well as the region's action plan. The meetings are also intended to introduce and explain provincial revenue office's working guidelines and action plan to the participants so that they will work their jobs accordingly. 4) District-level or district revenue offices: The small district revenue offices, which account for the majority, have informal discussions or meetings while the big district revenue offices will organize formal meetings with aim to inform officials concerned of the department's policies as well as working guidelines, and also the provincial revenue office's guidelines. The meetings held by the big district revenue offices also encourage participants to help working out action plans for their respective office and involve job assignments.

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The policies have clear targets and objectives with clear measures, guidelines, strategies and action plans. The officials concerned have learnt of the policies in detail from meetings, explanations, talks, discussions, booklets, official letters and regulations.

On the operating agencies' capacity, the study has learnt from key informants that the operating agencies face the lack of personnel, inadequate allocated petrol budget, the insufficient and unfitting equipment. However, this research has found that most informants have usually sought further useful information in their works, have attachment for their peers, have helped one another and have fully shared their opinions.

The control and evaluation measures in forms of performance reports are swift and continuative both in provincial and district levels. However, the informants say there were too many reports, causing duplicity of works. Also, they say the co-operation among related units in the same province was not good enough.

On obstacles to the policy implementation, most informants cite the shortage of personnel, budget and equipment. Other problems include taxpayers' little knowledge about tax, not-good-enough co-operation among agencies concerned, revenue officials' worry about the safety, the miscommunication, unclear regulations, and requirements to do too many reports.

As for Narathiwat Revenue Office, it has collected 374.558 million baht in tax for 2000 fiscal budget, decreasing from the 1999 figure by 41.564 million baht. Also, the tax collected in 2000 was 48.927 million baht less than the projection.

Recommendations are 1) Properly allocate manpower, build officials' morale and offer encouragement, provide training and change officials' attitudes 2) Improve the equipment's quality 3) Make a plan for budget use 4) Give taxpayers knowledge, convenience, equality and transparency 5) Improve law and clearly prescribe the officials' mandate and responsibilities 6) Arrange for co-operation among all agencies concerned 7) Reduce the number of unnecessary reports and let operating agencies work out their own action plan.