

Abstract

The purpose of this thesis is for studying about how to transfer income and the anti-property income shifting measures especially the anti-property income shifting measures in such a case of Canada and Australia. This could bring us to see the way to protect the property-income splitting of Canada and Australia, also it could lead us to develop, innovate the law for protecting properties widely and coverly.

The result of this learning is that Thailand faced on the problem of avoiding to pay the tax of the transferring income. This problem is spread to the association or any partnership, ever non juristic Etc. The cases is happened when people will be paying tax especially in the progress tax rates and use tax unit for collecting those tax, except the income that could be used of the spouse. That cause will be the reason. As a matter as fact, there is another cause which is the system of the Thai law accepts the tax unit of the association's payer and the partnership (non juristic). That would be tax unit of the collecting tax of the people differently of the association's payer and the partnership (non juristic). That could make the tax payers pay more tax. Then, they will transfer the income such as properties to the family member on they may transfer to the other persons. It will be sparing to the lower income and it will male the low burden of tax payer automaticly.

From this problem of transfer income above, that happen on the foreign country, so make the law for protecting of avoiding of the tax payer. For example; the Attribution between spouses, Attribution with respect to minor children and Attribution on loans to other family members in Canada or the Alienation of income from property and Attribution of Personal Services Income in Australia Etc.

For solving problems, the writer intends and suggests by this following;

1) We should amend some Taxation Law in the section 57 (Ter) to identify the meaning of spouse which is the husband and wife who are not signing the Married Certificate but also they stay together (common-law partner). This could protect the income splitting between spouses do not have the legal situation concern.

2) We should amend section 40 (4) (b) that the income should be included the rental or any investment income and any capital gain of the children or adopted children

which dose the age 20. It should be deemed that those income happen, will be the income of parents.

3) We should amend Taxation Law in the section 40 (1), (2), (6), (7) and (8) to use the individual tax unit and amend the section 40 (3), (4) and (5) to use the family tax unit to collecting the personal income tax.

4) We should amend Taxation Law in the section 42 (Bis) (10) by giving a definition of the word "Duty Ethics" and the word "Celebration or Ceremony of tradition" which should have been cleared of scope. That means on which occasionary or maximum value property will be given to the other persons by celebration or ceremony. Otherwise, it be considered that the status of the given or the taken. Those concern should be excepted by not paying tax from the section 42 (Bis) (10).

5) We should amend in Taxation Law ; Reducing the privileges of the tax payer to transfer income to the other person such as association or any partnership. By this matter, it will be reduce motivated of using association or any partnership of the taxation's privilege for only one reason.

6) We should amend in Taxation Law ; in such a special anti-income shifting measure For example ; Attribution Rules or the measure for protecting of transfer income in Canada.

However, the amendment of the taxation law may not be solving all the problem. Because of the from and method to use on this matter will be developed in many ways and complicate in the future. For this reason, we should aware to learn the form and method to use and to transfer the income or the property which our government will have strategy to collect the tax potentially.