

## Abstract

Outstanding tax debts arise when, after the notification of tax assessment, taxpayers fail to pay tax debts or when taxpayers submit tax return and later fail to make tax payment within specified period of time. The government is empowered by Section 12 of Thai Revenue Code in the execution of administrative measures to collect outstanding tax debts by the seizure, attachment, and auction of properties owned by the taxpayers who fail to make tax payment. With this measure, the debts are paid without having to rely on judicial power. The enforcement of outstanding tax debts by administrative power is necessary for the collection of taxes, which will become an integral part of budget for the development of the country. However, in using this administrative power, Thai Revenue Department must take account of the protection of rights of taxpayers who are affected by such power.

The study of taxpayers' rights concerning the enforcement of outstanding tax debts includes taxpayers' rights both before and after tax debts become outstanding such as tax assessment, delivery of tax assessment notification, appeal of tax assessment, urge of outstanding tax payment, seizure, attachment, auction, settlement of debts by the Appeal Committee, Central Tax Court, the Supreme Court as well as right to a stay of execution of tax payment, revocation of seizure, attachment and auction of properties owned by the taxpayers, and right to remedies from the government as a result of the enforcement for collection of tax payment by the Revenue Department. In this case, if the Revenue Department exercises its right under Section 12 of Thai Revenue Code and either the Appeal Committee, Central Tax Court, or the Supreme Court later changes or revokes tax assessment to be less amount than the amount primarily assessed by the Revenue Department causing the enforcement of properties of the taxpayers to be sold, such taxpayers are entitled to compensation by the government.

Nowadays the protection of taxpayers' rights concerning the enforcement of outstanding tax debts by administrative agencies in Thailand is still vague and unclear. The right to remedies from the government is not prescribed in any law, rules or regulations. The role of Tax Court and Administrative Court, which are external

organizations, in the protection of this right is limited in many ways. Also, the territorial jurisdiction of Central Tax Court and Administrative Court in the determination of tax disputes or the protection of taxpayers' rights concerning the enforcement of outstanding tax debts by administrative power is unclear. As a consequence, the government and taxpayers are confused when exercising judicial rights to seek legal protection. Considering current economic, social and political situations, these problems are therefore intensively studied and solved so that the enforcement of outstanding tax debts is in good balance with the protection of taxpayers' rights.

The writer has studied the development of laws, rules, regulations and practices concerning the protection of taxpayers' rights under Section 12 of Thai Revenue Code. The problems mentioned above have been analyzed and some solutions thereof have been proposed in order to improve the protection of taxpayers' rights concerning the enforcement of outstanding tax debts by administrative power. The writer has also studied the protection of taxpayers' rights under OECD model law by studying 3 OECD's country members namely, the United Kingdom, Australia and the United States of America and comparing the law in each country to determine advantages and disadvantages. Then, the writer has studied the application of this law in Thailand and possible concerns related to the application of this law including solutions thereof.