

Abstract

In business of selling goods or providing services under a value added tax system, when a registrants have purchased any goods or services for using in their business and the value added tax have been included in prices of such goods or services, such value added tax is called "Input Tax" which registrants are entitled to deduction from the amount of value added tax that they have to pay to the government. However, the registrants must have important evidence called a "tax invoice" which attests that they have paid the value added tax. Therefore, tax invoice is worth for the registrants in order to alleviate the tax burden or receive a tax refund from the government. Hence, at present many registrants and gangs attempt to defraud the government in various methods, to gain a benefit from the government by using illegal tax invoices, such as false tax invoices , tax invoices issued without transactions. The said methods violate provisions of The Revenue Code which wrongdoers will be punished by both civil and criminal penalties. Recently, the government has tried to investigate and suppress these wrongdoers. However, because of the number of officers are less than the wrongdoers, in present false tax invoices and illegal tax invoice are widely used. This problem impacts the economy of the country and are serious problems should be resolved.

In addition to problems of anti-tax fraud, the content of provision relating to tax invoice in the Revenue Code has various problems regarding law enforcement such as the interpretation of false tax invoice, the investigation authority of the assessment officer, the unfairness imposition of interest penalty and surcharge and criminal penalty including burden of proof.

This thesis has researched and analyzed on provisions under the Revenue Code which relate to civil and criminal liabilities on issuing and using tax invoice, especially the liabilities relating to "False Tax Invoice", which we are quite familiar with this word, the characteristic of false tax invoices, which are provided under Section 89 (7) and 90/4 (7), the offences on issuing tax invoice without authority under Section 89 (6) and 90/4 (3) including the offence on illegal issued tax invoice under Section 90/4 (7).

This thesis compares and analyzes such problems with value added tax fraud and also researches on legal punishment of any offences under both Revenue Code and Criminal Code, including tax investigation and tax assessment by the assessment officer on the purpose of analyzing all legal problems, which include the interpretation of the characteristic of false tax invoices, tax investigation by assessment officer and penalty on fine and surcharge under the Revenue Code and penalty under the Criminal Code and burden of proof. Moreover the writer has also analyzed the law on Value Added Tax system of Republic of Taiwan, which has successfully applied the Value Added Tax system for long period of time, compared with the Value Added Tax system in Thailand for proposing solutions to improve the law enforcement.