

หัวข้อวิทยานิพนธ์	ภาษีเงินได้บุคคลธรรมดาของไทยศึกษาเปรียบเทียบกับสาธารณรัฐประชาธิปไตยประชาชนลาว (Comparison of Individual income tax Between Thailand and Lao PDR.)
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Abstract

Many similarities and differences in the tax collection of various countries depend on the laws in each country, legislated to require tax collection from its citizens or people who meet the conditions specified by law. Tax collection from individuals is an important part because it enables each state to have revenues for the expense of public section.

Tax collection from individuals in Thailand, according to Revenue Code, stipulates the collection of tax from individuals who have income from two sources: income from domestic source and foreign source. This is divided into eight main categories, such as,

Income according to Revenue Code article 40 (1) is income from labor wages,

Income according to Revenue Code article 40 (2) is income from ones' duties or position at work, or from employment,

Income according to Revenue Code article 40 (3) is income from the value of good will, copyright, and other rights,

Income according to Revenue Code article 40 (4) is income from interest on deposited money or money from share of profits,

Income according to Revenue Code article 40 (5) is income from loans, defaults, and defaults in purchases on credit wherein the seller's product is returned.

Income according to Revenue Code article 40 (6) is income from independent vocational work.

Income according to Revenue Code article 40 (7) is income from independent contractor work wherein the contractor has used own investment.

Income according to Revenue Code article 40 (8) is income from business or commerce except those not stated in article 40 (1) – (7).

Besides, there is further detailed separation according to each kind of income.

On the other hand, tax collection from individuals of Lao PDR according to (Tax law) 04/Sor.Por.Shor_dated May 19 2005, currently in effect, stipulates the collection of tax from individuals who have income from two sources: income from domestic source and foreign source which according to LaoPDR have been divided into four main categories, such as,

Income from monthly salary or from labor wages,

Income from movable property,

Income from immovable property,

Income from copyright intellectual property.

But there is further detailed separation in the laws of Lao PDR.

This thesis, therefore, attempts to study the fundamentals of tax collection, the categorization of income, income tax deductions and other methodologies that are stipulated in the laws of two countries. The thesis will make comparisons to show the differences and similarities of the tax laws of the two countries. This enforced tax collection is important and in some ways necessary. There are some adjustments and improvements in the laws of both countries that need to be made in the tax collection of individuals so that tax collection is in accordance with the laws and with consent or to create fairness and justice for income tax payers and at the same time guarantee that tax collection is done in accordance with the stipulations of the law.