

Abstract

Tax collection plays significant role as the source of major income for the government's budget in developing and administrating the country. However, the tax recovery shouldn't focus solely on the amount of earning. In other words, the issue concerning tax fairness should be taken into account all together. In the circumstance where the tax debt is due payable and taxpayer fails to settle the tax liability, such debts will turn to outstanding tax debt and therefore, the tax authorities shall take role in controlling and enforcing the taxpayer to make the timely payment or settle the unpaid tax debt within specified of time. Thus, it is impendent that the procedure for tax recovery under the Revenue Code shall apply. Tax recovery under the Revenue Code is considered important and essential process since, in practice, the successful process of tax recovery, generates large amount of earning to the Revenue Department as state income.

This thesis seeks to study rules, criteria and procedures for tax recovery under the Revenue Code. In addition, to study and make analysis on regulations, orders and ruling of the Revenue Department together with the provisions under the Administrative Procedural Act in respect of the procedure for tax recovery. This thesis also aims to draw attention to the problems and obstacles that always emerge in the real practice and situation when the tax recovery procedure is conducted by the tax collection officer. Subsequently, suggestion to tackle and overcome such problem is hereby proposed. In light of this purpose, it is considered that certain provisions under Australia Revenue Code are useful and should be comparable to Thai Revenue Code so that the current procedure under Thai Revenue Code be improved to make the tax recovery procedure more efficient. Moreover, to diminish any act that is currently contradicted to the provision under the Administrative Procedural Act B.E 2539.

The findings of this study lead to conclusion that the tax recovery under the Revenue Code is relevant to the exercising of administrative power by the tax collection officer against the taxpayer thus prior to exercising any of this power, the officer should take more careful inspection and that the power should be carried out with awareness that any measure therein should be launched with less impact to the taxpayer's rights and benefits as much as possible. The study also reveals that the loophole under the law is existing. Henceforth it is hereby advised that amendments to the provision under the Revenue Code should be conducted whereby suggestions to these amendments are included in this thesis. The purpose of this action is to make the process more efficient for tax recovery and maximize revenue yield of tax debts while the concept of tax fairness to taxpayer is still recognized and concerned.