

The objective of this independent study is to study the Efficiency of the taxation audit and collection by the expansion of tax norm, commencing 1 October B.C.2000 to 30 September 2001. In this Study, the scope of the inhabitant area being studied had been limited the study only the audit of taxation and its expansion norm thereof, in the Region of Chiang Mai Province (Branch) , and was aimed at the main target of 14 enterprises i.e. textile vendors, jewelers, food shops and restaurants tourism and hotel businesses, leather ware shops, souvenir businesses, local products vendors, automobile spare-parts and accessories stores, exporters, sundry stores, following effect and downstream tourism enterprises and services. Most sources of data are based on the secondary data sources of the technical documents prepared by Revenue Department and the others are complied from various books, Technical texts as well as the data journals reporting the results of the audit on expansion of the tax norm and statistics of the taxation collection results in the Region of Chiang Mai Province (Branch). By virtue of the study means on the analysis of the descriptive study result datas, it can be classified into two parts as following:-

Part I. It is the study of the total collection of the taxation result of Chiang Mai Province (Branch) in the taxation Fiscal Year B.C.2000 on B.C. 2001 and 2001 and the estimated forecast there of in comparison. In the Fiscal Year B.C.2001 (October B.C.2000 – September B.C.2001), Chiang Mai Provincial Revenue (Branch) was able to collect all categories of Tax more than that of year the Fiscal B.C.2000 and much more than the estimated forecast i.e. in amount of 460 million bahts, whereas it could be collected for 425 million bahts in the Fiscal Year 2000, calculated as 8.23 percentage higher and the estimated forecast was figured that the tax collection should not be lower than 430 million bahts. If compared with taxation of B.C. 2001, the tax collection amount could be 6.46 percentage larger than the estimated forecast. However, the illustration of the tax collection management of

Chiang Mai Provincial Revenue (Branch) was found that there was an increase of the taxation amount. Pertaining to the managerial administration of the organizers and the policy of the expansion of tax norm consecutively performed could achieve the objective successfully. And the analysis result of the tax collection was found that each category of expansion of the tax norm collection gained much more income than that of the Fiscal Year B.C. 2000 and its estimated forecast ; for instances, the taxation collected from the ordinary persons could reach up to 194 million bahts which is 10.25 percentage higher than that of the Fiscal Year B.C. 2000 and at 3.59 percentage higher than the estimated forecast. The Registered cooperative income tax could be collected in the sum of 89.260 million bahts, calculated as 23.64 percentage higher than that of the Fiscal Year B.C. 2000 and 23.62 higher than that of the estimated forecast. Also, the value added tax collection could be made up to 150 million bahts which is 14 percentage is who are higher than that of the Fiscal Year B.C.2000 and 2.15 percentage higher than the of the estimated forecast.

Past II. To study the tax collection's result after proceeding the expansion of the tax norm, it is concluded that the 14 categories could increase a sum of 19,122,114.00 bahts, or 24.31 percentage more than the collected tax in the Fiscal Year B.C.2000 and it could be calculated as 4.15 percentage of the sum collected on all categories of taxation. The enterprise from which Chiang Mai Provincial Revenue (Branch) could collect most tax was hotel business. Totally 11 hotels reading 12,082,896.00 bahts, calculated as 63.18 percentage of the increase collection from the enterprises by means of expansion of the tax norm. It is obvious that the tourism plays an important role on the expansion of the tax norm, since Chiang Mai is an important touring area, plenty of tourists come to visit this town each year. Therefore, there are plenty of enterprises resulting by the tourism, hotel and souvenirs in this province. And the capability and a trend tax paying, as well as the growth of various businesses are at the high level. By independent study, it is aware that the policy of the tax collection on administration which is considered on the probability and enterprise conditions, the tax payers being able to pay tax with their thereon accord. And the policy allows the entrepreneur receive fair and just as well as the well acceptable treatment. So the government officials and the entrepreneurs could have better feeling among them. Obviously, after proceeding, all the enterprises, expansion of the tax norm, had paid much more a sum of money on tax, since the expansion of the tax norm was aimed at the focus groups and the selected enterprises considered as the wrong or unreal tax payers, as well as the growing enterprises depending on the conditions of the economies. The aforesaid taxpayers also resulted in the tax collection illustration of Chiang Mai Provincial Revenue (Branch)