

The objective of this independent study entitled "The Tax Problems of Ceramic Manufacturer in Mueang District, Lampang Province." was to study the tax problems of Manufacturers in Ceramics Business in Mueang District Lampang Province.

The methodology of the study was by questionnaire, used to interview 68 businesses who are ceramics manufacturers. Especially manufacture in Aumpur Mueng, Lampang Province who are register legally as juristic entities, limited companies or partnerships. After interviewing the data was analyzed using frequency, percentage and means.

This study found that 55.9 percent of the respondents are accountants while 23.5 percent were limited partnerships. 77.9 percent of the respondents were female and 22.1 were male. The age of the respondents were as follows: 44.1 percent of them were between 25-34 years of age, 39.7 percent were between 35-44 years of age. 45.6 percent of the respondents had income less than 4 million baht while 38.2 percent had an income of between 4-15 millions baht. 63.2 percent of the manufacturers who sole their goods only in the country while 33.8 percent sole both in the country and also exported.

The problems the entrepreneurs had regarding Value Add Tax "(VAT)" were of a high level about tax base and tax responsibilities. Particularly about tax base in exportation and

the tax rate of 7 percent which was too high and caused many business problems. In part of the tax invoice the problems found that most of seller did not issue tax invoices customer had to pay more if he wanted a tax invoices. The stock report did not match real stock and vat return are later. Problems the manufacturer has when exporting is when the use a zero tax rate (0 percent) they need this receipts for the tax inspector to consider, with out the receipt the tax inspection unit can not consider their request. The main problem is that the receive the receipt too late for manufactures consideration by tax inspector unit.

Coöperate Income Tax Problem (CIT) and withholding tax, in the broad picture, the entrepreneurs had average level problems about income tax rate (30 percent) which is too high. Withholding tax problems had much level problem about withholding tax law are complex, difficult to understand.

Other tax problems, include, entrepreneurs having a great level of problems, about frequently changeable rules and cannot catch up with changing regulation.