

There are two objectives in this study of "Problems and Obstacles of Personal Income Tax Collection in Chiang Rai Province". First is to study the problems and obstacles as well as recommendations from the revenue officers perspective. The other is to study the taxpayer's attitudes toward personal income tax structure.

The questionnaire interview was applied to 65 revenue officers and 550 taxpayers. The taxpayers were divided into three groups. The first group consisted of 150 government workers. The second was 100 private sectors employees. The last was 300 private business operators.

The results of the study on the part of the revenue officers indicated that most of the revenue officers (86.2%) did not understand the Revenue Code correctly. Some of them (86.2%) could answer some tax questions. Meanwhile, 73.8 % of them were pleased with Internet tax payment service because they believed that it could help improve administrative process. The problems the revenue officers most often encountered in dealings with the taxpayers were the avoidance to report actual income figures and the lack of correct understanding on tax structures on the part of the latter.

The majority of the revenue officers were of the opinion that there were many factors important for improving tax collection efficiency such as appropriate office equipment and facilities welfare and supportive system in the work place, provision of knowledge and

understanding to taxpayers, the officers' honesty and fairness, as well as good public relation and service quality. Recommendation was also made on the improvement of withholding income tax law to cover all types of business and all kinds of income, to be fair. More information provided through various medias and more alternative methods for making tax payment were believed to be important factors making taxpayers become willing to pay tax and have a good attitude towards the Revenue Department.

On the part of taxpayers the study found that some taxpayers (61.8%) wanted to know more about tax law. Some paid their taxes (71.3%) and quite a majority of 69.2 % were willing to pay tax . However, most taxpayers (73.5%) agreed that tax law was too complicated to understand. Some of them (48.4%) wanted to have tax law as a course in high school curriculum. Some of them (49.5%) would like to be advised about tax law and be informed about any amendments that had been made to the law. To raise the efficiency in tax collection, most of the taxpayers agreed that the honesty and impartiality of the officers were the most important factors. Nevertheless, strong penalty to all tax invasions and the willingness of the taxpayers were considered almost equally important. From the study, the taxpayers suggested that there should be some improvement in the mannered behaviors of the Chiang Rai Revenue office's personnel. Good public relation and speedy service were also what the taxpayers found to be necessary. Furthermore strong penalty to any tax invasions and tax law improvement were raised as potential to solve certain problems and to be compatible with current economic situation, particularly the revision of tax structure such as expenditure, tax reduction, tax rate, the requirement concerning spouse tax returns and so on.