

ABSTRACT

Abstract of thesis submitted to the Graduate School of Maejo University in partial fulfillment of the requirements for the degree of Master of Business Administration in Business Administration

THE PROBLEMS AND OBSTACLES IN DELINQUENT TAX COLLECTION DELINQUENCY OF REGIONAL REVENUE BUREAU 8

By

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The purposes of this research were to study and analyze 1) causes of tax collection delinquency, in terms of administration, personnel, the evaluation and tax delinquent people; and 2) problems and obstacles concerning delinquent tax collectors' task. The data were collected by means of questionnaires pretested for reliability and validity from 50 delinquent tax collectors in Regional Revenue Bureau 8 and 142 tax delinquent people sampled by the Yamane formular (1973). The collected data were analyzed by using the SPSS/PC⁺. The findings were as follows:

1. The tax delinquent people.

1.1 They extremely agreed with the cause of tax delinquency the mean score being 3.47.

1.2 They extremely agreed with the problems and obstacles concerning tax delinquency the mean score being 3.77.

2. The delinquent tax collectors

2.1 They extremely agreed with the administration and the evaluation, causes moderately agreed with the personel cause i.e. auditors and delinquent tax collectors, and tax delinquent people, the mean score being 3.00.

2.2 They moderately agreed with the problems and obstracles concerning delinquent tax collection and mean score being 3.12.

2.3 Understanding of the Revenue Department's regulations on tax collection delinquency 1996.

2.3.1 The delinquent tax collectors had the right understanding of the registration procedure, control the mean score being 0.86.

2.3.2 The delinquent tax collectors had the right understanding of the steps and methods of tax collection, the mean score being 0.94.

2.3.3 The delinquent tax collectors had the right understanding of reporting, the mean score being 0.93.

It was concluded that the problems and obstacles concernaing tax collection delinquency of the Regional Revenue Bureau 8 were caused by delinquency in administration, personnel, evaluation, tax delinquent people and tax collectors.