

THESIS TITLE	LEGAL PROBLEMS ON PERSONAL INCOME TAX COLLECTION (A CASE STUDY OF EXTRA GAIN FROM EMPLOYMENT)
KEYWORD	PERSONAL INCOME TAX / EXTRA GAIN
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YEAR	2007

ABSTRACT

Pursuant to which, under the Revenue Code in respect of ‘personal income tax collection’, there are no definitions giving the meanings of the words “any other gain which are valuably treated as money” according to Section 39” and the words “any gain”, which are practically recognized by the Revenue Department as “extra gain”, according to Section 40(1), problems arise in practice. Frequently, such problems involve the interpretation of the words “extra gain deriving from employment or from works performed by employee(s), staff(s), director(s), shareholder(s) and partner(s) of any partnership. These are particularly involving the conflicts among the existing Rulings of the Revenue Department as well as the non-existing thereof. A solution to make the existing laws clearer and to reduce the number of the interpretations as well as to increase a better understanding and more convenience for the submission of a personal income tax form which shall resolve the existing problems and provide the fairness and equality for all tax payer(s) is, therefore, needed.

As a consequence, it is expedient that Thailand is to consider the revising of the Revenue Code to reflect the fact that which ‘extra gain’ is to be taxable and which one is not. This, whilst increases benefit for tax payer(s), decreases the need for interpretations to the minimum. In order to, additionally, standardize hereof, the Revenue Code shall be subject to a revision to define the clearer meanings of the words ‘income’, ‘any other gain’, or ‘extra gain’ like the Revenue Codes of some other countries which have already adopted the same. Last but not least, the launching of various rules, regulations and guidelines by the Revenue Department in respect of any extra gain in a clearer manner conforming to universal standard, i.e. a benefit which is to be treated as the extra gain has to fall on the employee not the

employer, have to be released. The launching thereof should, to the fullest extent, cover all details of any extra gain including its assessment in cost or value. An adoption hereof is to avoid further problems regarding the interpretation and assessment of any extra gain in question accordingly.