

THEMATIC TITLE	LEGAL PROBLEM RELATING TO THE COLLECTION OF INHERITANCE TAX
KEYWORD	INHERITANCE TAX
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ABSTRACT

The purpose of this research is to study issues relating to the collection of tax under the Estate Tax Act B.E. 2558 by comparing with the evolution, theory and the laws in the United State of America and Japan.

From the research, it is found that tax collection under the Inheritance Tax Act B.E. 2558 has caused double tax collection. The inheritance tax will be levied upon obtaining a legacy from a testator who had died only, not including gifts, which that caused tax avoidance. Also, the purpose of this research is to study the United State of America and Japan laws on estate as well as gift tax which is a collection of tax from all kind of properties and rights on a worldwide basis, so that this could reduce tax avoidance.

Therefore, the researcher suggests that the Revenue Department should collect tax on the heritance and gifts from all kind of properties on a worldwide basis as stipulated in relevant

laws of United States of America and Japan which could make tax collection in Thailand become more effective and have more efficiency.