

THEMATIC TITLE	LEGAL MEASURES ON SALE OF SEIZED PROPERTY OF TAXPAYERS FOR PAYMENT OF UNPAID TAX UNDER THE REVENUE CODE
KEYWORD	THE SALE OF SEIZED PROPERTY / TAX
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ABSTRACT

The sale by auction of seized property of taxpayers for payment of unpaid tax under the Revenue Code is a process of the compulsory payment of tax liabilities. This method will decrease an amount of tax liabilities and make higher revenue to the state for developing country. The advantage of the sale by auction of seized property is that the Director-General of the Revenue Department has the power to enforce the tax debt without going through the court process.

However, the sale by auction of seized property for paying tax liabilities under the Revenue Code still has certain problems and obstacles. It is found from the study that the legal measures under the Revenue Code Section 12 and relevant Regulations of the Revenue Department with respect to the auction of assets of taxpayers in 1990 are still unclear, inefficient and unfair. As a result of this problem, the Revenue Department cannot collect tax by this way as targeted. The main problem is that the valuation of the property used as a starting price at the auction is unfair because the owner or possessor is not provided an opportunity or cannot have the right to object the valuation of the property. The unclear principle for placement of deposit before bidding is also a problem because this depends on the discretion of the tax official. This problem

also makes the tax disparity which leads to a corruption because it is a measure that will cause discrimination. Moreover, Revenue Code doesn't have regulation and the rule specific for the seized property that in relation to the owners or residents including their servants who live in the real property so the buyer cannot force them out of the property.

Therefore, in order to make the sale by auction of the seized property for unpaid tax liabilities to become more effective, the Revenue Department has to clearly set the regulation for the effective auction of seized property of taxpayers. The measures should provide the owner and possessor of the property to have opportunity or the right to object the valuation of the property which is not the fair value. They should consider about the additional standards of placement deposit before bidding in order not to make a difference in the law enforcement either and prevent further problems to continue. Finally, the government should consider to amend the tax laws to give the right to the Director-General of the Revenue Department to be able to force residents and their servants living in the real property out of that property so that the buyer should have no need to sue for a new lawsuit. All of these measures will improve the sale by auction of seized property for paying unpaid tax effectively.