

THEMATIC TITLE	THE PROBLEMS OF PRESCRIPTION FOR PROSECUTION OF DRUG, MONEY LAUNDERING AND TAX CASES: THE STUDY CASE OF JUVENILE CRIME
KEYWORDS	THE PRESCRIPTION OF PROSECUTION/ DRUGS/ MONEY LAUNDERING/ TAX/ CHILDREN
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ABSTRACT

This independent study had purposes for; studying the idea, the theory about the limitation of criminal confession of drugs cases, money laundering, and taxes and duties which was the offense against children; studying international law, foreign law, and Thai law about the limitation of criminal confession of drugs cases money laundering, and taxes and duties which was the offense against children; analyzing the problem of the limitation of criminal confession of drugs cases, money laundering, and taxes and duties which was the offense against children; offering the guidance for solving the problem of the limitations of criminal confession of drugs cases, money laundering, and taxes and duties which was the offense against children; studying the case of the offense against children in order to receive the guidance for solving the problem of the limitation of criminal confession of drugs cases, money laundering, and taxes and duties which was the offense against children to have the proper limitation corresponding to every case; and determining the additional punishment in law about money laundering, and taxes and duties which was the offense against children according to the act to use the drugs code BE. 2564, Anti-Money Laundering Act, B.E. 2542 and to the act to use the revenue code BE. 2481 so that the law force was correspondent and effective.

From the study, it was found that the act using the drugs code BE. 2564, Anti-Money Laundering Act, B.E. 2542 for prosecuting about distributing the drugs type 1, type 2, and type 5 which

were the offense against persons under 18 years old; the limitation of prosecution was 15 years and 20 years according to the second paragraph (3) of the section 146 and the second paragraph (3) of the section 148 of drugs code BE. 2564 together with the section 95 (1), (2) and the section 17, the criminal law code had the different limitation. The learner thought that the act should be added for using drugs code BE. 2564; the offense of drugs type 1, type 2 and type 5 which offended against persons under 18 years old as above should have the limitation for 20 years so that every limitation case was correspondent.

According to the study of law about Anti-Money Laundering Act, B.E. 2542 was found that the criminal prosecution as money laundering about drugs cases had the limitation for 15 years according to the section 60 of Anti-Money Laundering Act, B.E. 2542 together with the section 95 (1), (2) and the section 17 of the criminal law code. This act did not have the enactment of punishment about the offense as money laundering about drugs cases against children. The learner thought that Anti-Money Laundering Act, B.E. 2542 should be added the enactment of punishment about the offense against children by increasing the limitation of prosecution for 20 years so that the limitation was correspondent to drugs code BE. 2564 for the prosecution about distributing the drugs type 1, type 2, and type 5 which were the offense against persons under 18 years old.

From the study of the act to use the revenue code BE. 2481, it was found that the prosecution of taxes and duties on the offense of avoiding taxes without informing the details had the limitation of criminal prosecution for 5 years according to section 3 bis of revenue code together with the section 95 (4) and the section 17 of the criminal law code and the tax prosecution on the offense of avoiding taxes in case of avoiding or trying to avoid the taxes by informing the incorrect information or the defraud had the limitation of prosecution for 10 years according to section 37 of the revenue code together with the section 95 (3) and the section 17 of criminal code. This act did not have the enactment of punishment about the above offense which was the offense of drugs, money laundering about cases against children. The learner thought that the revenue code should be added enactment of punishment about the offense against children by increasing the limitation of prosecution for 20 years so that the limitation was correspondent to drugs code BE. 2564 and Anti-Money Laundering Act, B.E. 2542 and for forcing the law effectively.