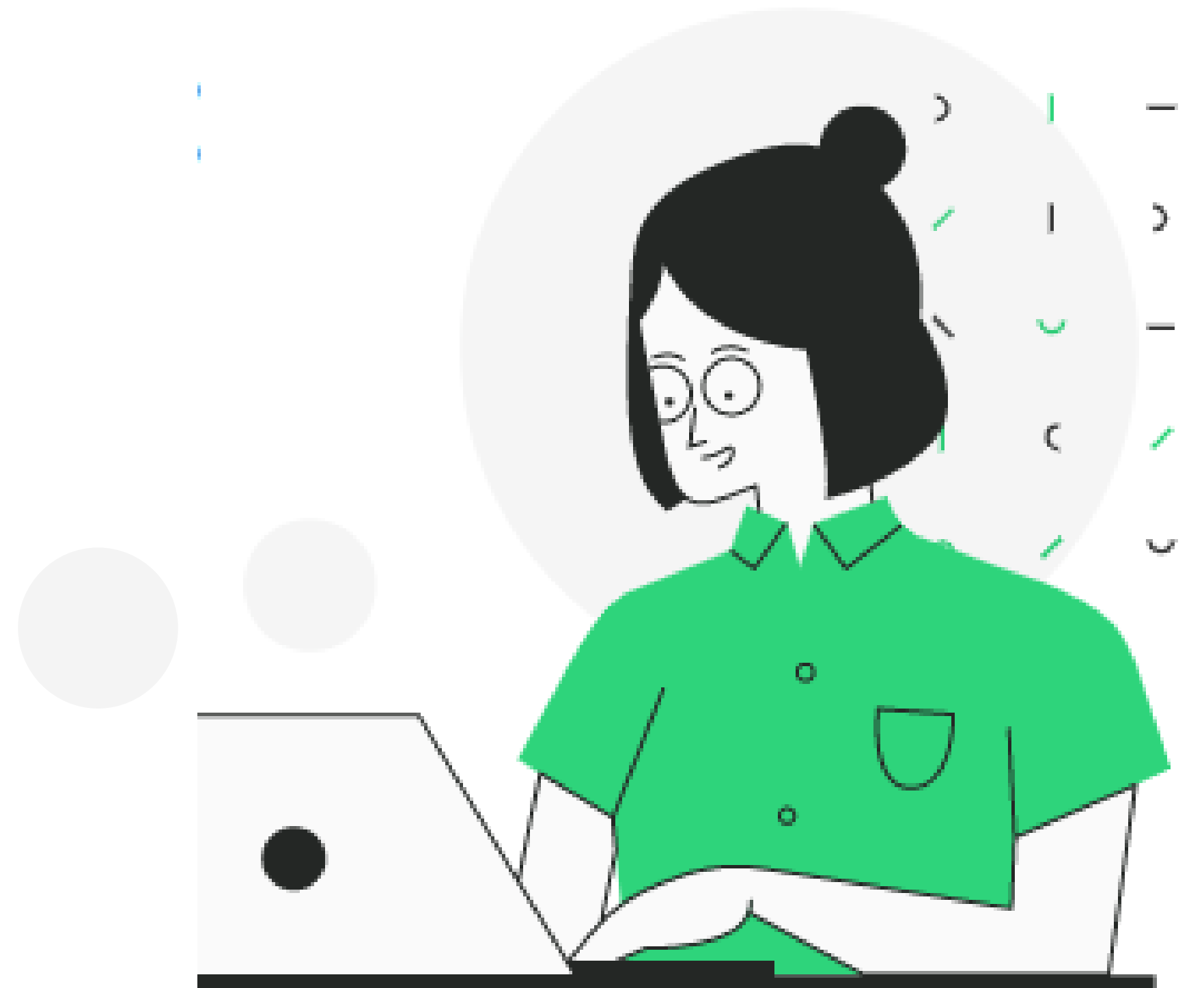


Chapter 5 : Taxation

Dr. Phannee Rojanabenjakun



ITEM 1

Meaninig

ITEM 2

LAW

ITEM 3

Tax structure

ITEM 4

Type of Tax.

Topics

Meaning

--> A tax is a compulsory financial charge or some other type of levy imposed on a taxpayer (an individual or legal entity)

--> A tax is a governmental organization in order to fund government spending and various public expenditures

Tax is an amount of money that you have to pay to the government so that it can pay for public services.



Basic Element : 3 Basic Element of Tax

- **Tax Payer** --> A tax payer is a person or organization (such as a company) subject to pay a tax.
- **How to calculate Tax?** --> To calculate from Tax Base x Tax Rate
- **Time** --> Period of time to pay tax



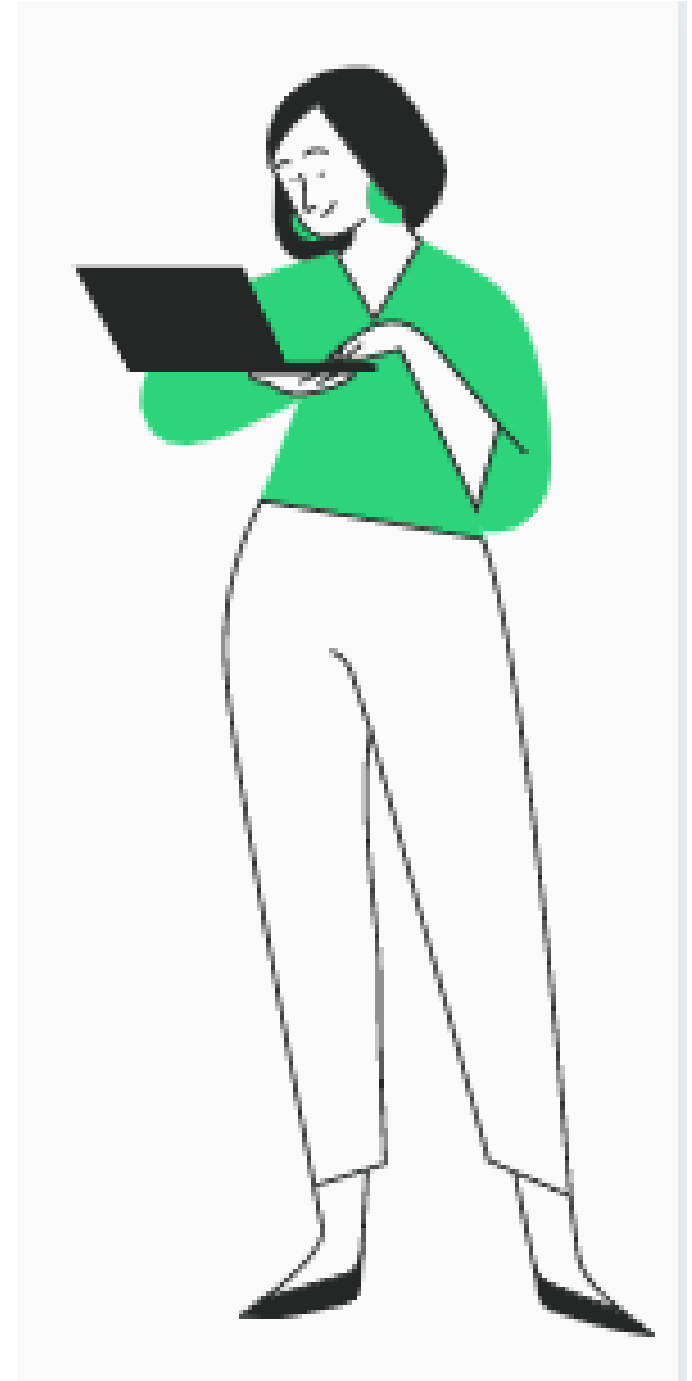
Tax Law : Rights and Duties of a Taxpayer

Tax law --> body of rules under which a public authority has a claim on taxpayers, requiring them to transfer to the authority part of their income or property. The power to impose taxes is generally recognized as a right of governments.

Structure of Tax Law

- Appeal in dispute of tax assessment --> In the case a taxpayer disagrees with the assessment made by the assessment officer, should appeal to the Commission of Appeals (in the form P.S.6) within 30 days starting from the day which an assessment notice has been received.

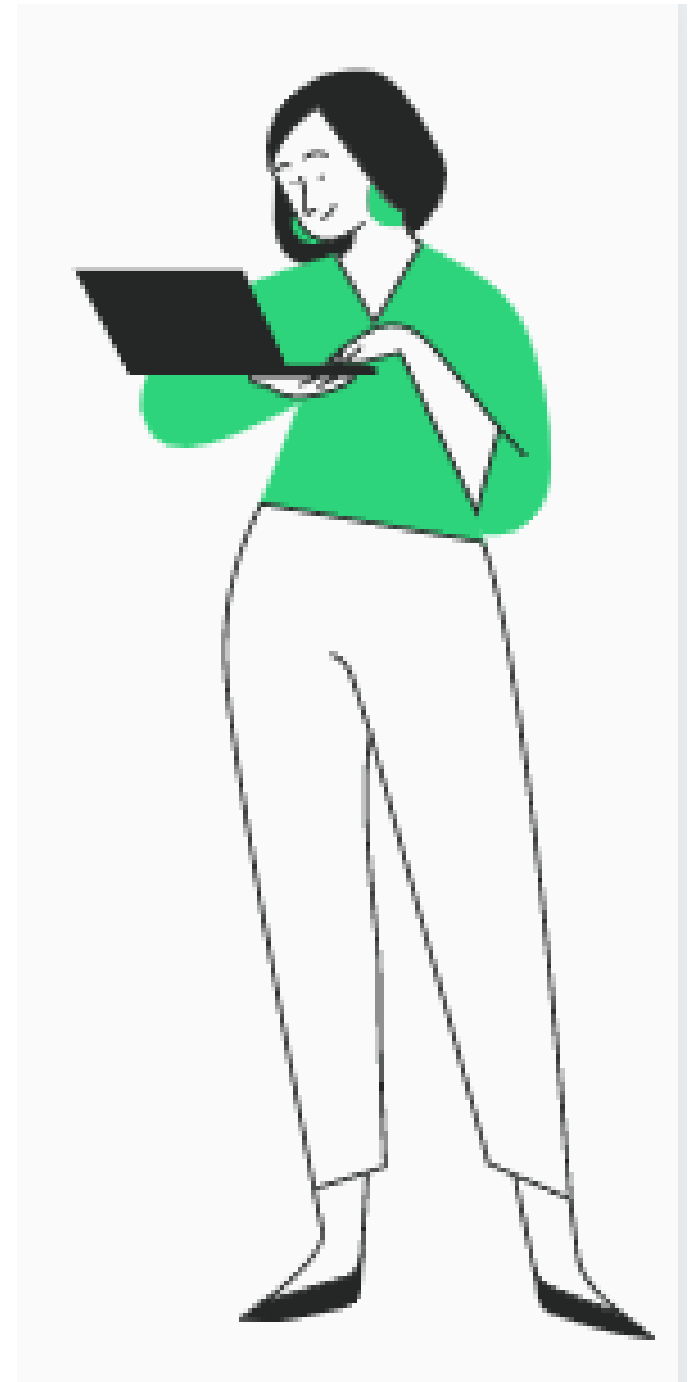
<https://www.rd.go.th/english/23517.html>



Structure of Tax Law

2. Deferral of tax payment by using collateral for tax arrears--> A taxpayer who receives a tax assessment notice must pay tax on time as stated in the assessment notice. --> A taxpayer should wait for the hearing or decision of the Commission of Appeals from the Revenue Department.

<https://www.rd.go.th/english/23517.html>



Type of Tax :

1. Direct Taxes --> Personal
Income Tax

Corporate Income Tax

Petroleum Income Tax

2. Indirect Taxes -- > Value Added Tax

Specific Business Tax, Customs Duties,

Excise Tax and Stamp Duties



Type of Tax :

In Thailand, taxes are imposed at both national and local levels. The central government is the main taxing authority. The principal taxes levied by the central government are as follows:

References

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