

การปรับโครงสร้างภาษีเงินได้บุคคลธรรมดาในประเทศไทยสะท้อน การบริหารภาษีที่ดีหรือไม่ Does Restructuring of Personal Income Tax in Thailand Reflect Good Tax Administration?

ธัมรงศักดิ์ เศวตเลข

Thamrongsak Svetalekth

คณะบริหารธุรกิจ มหาวิทยาลัยเกษตรศาสตร์ เขตจตุจักร กทม. 10900

E-mail : fbustssv@ku.ac.th

(Received: 12 October 2020 Revised: 5 November 2020 Accepted: 15 December 2020)

77

การสร้างนักคิดค้น
และนักวิเคราะห์

บทคัดย่อ
การบริหารภาษีที่ดีสามารถถูกตรวจสอบได้จากความมีประสิทธิผลและความมีประสิทธิภาพจากรัฐบาลและการรับรู้ของความเสมอภาค ความยุติธรรม และการตอบรับของสังคมจากผู้จ่ายภาษี ประเทศไทยได้ปรับโครงสร้างภาษีเงินได้บุคคลธรรมดาในด้าน การหักค่าใช้จ่าย การหักค่าลดหย่อนและอัตราภาษีในช่วงปี พ.ศ. 2559-พ.ศ. 2561 รัฐบาลกล่าวว่า ผู้จ่ายภาษีจะได้รับประโยชน์จากการหักค่าใช้จ่าย และการหักค่าลดหย่อนที่มากขึ้น รวมถึงการเปลี่ยนแปลงอัตราภาษีและการหักค่าลดหย่อนแบบใหม่ อย่างไรก็ตาม รัฐบาลจะสูญเสียรายได้ภาษีจากการปรับโครงสร้างภาษี ผู้วิจัยได้สำรวจว่าการปรับโครงสร้างภาษีเงินได้บุคคลธรรมดาจะนำมาซึ่งการบริหารภาษีที่ดีหรือไม่ การวิเคราะห์ข้อมูลแบบทุติยภูมิและการสัมภาษณ์จากกลุ่มผู้ที่เกี่ยวข้อง ถูกใช้สำหรับการเก็บข้อมูล ผลลัพธ์พบว่าการปรับโครงสร้างภาษีเงินได้บุคคลธรรมดา สะท้อนการบริหารภาษีที่ดีในด้านการตอบรับของสังคม อย่างไรก็ตามในแง่มุมของความยุติธรรม ความเสมอภาคและด้านอื่น ๆ อาจจะไม่สะท้อนการบริหารภาษีที่ดี

คำสำคัญ : การบริหารภาษีที่ดี ภาษีเงินได้บุคคลธรรมดา ผู้จ่ายภาษี ค่าลดหย่อน ความยุติธรรม

Abstract

Good tax administration can be examined from effectiveness, efficiency towards government and perceiving of equity, fairness and social acceptability towards taxpayers. Thailand restructured personal income tax in terms of tax deductions, tax allowances and tax rates in 2016 and 2018. Government mentioned taxpayers will obtain benefits from higher tax deduction, higher tax allowance, changing of tax rate and also new tax allowances. However, government will lost revenue collection. Researcher investigates whether or not restructuring of personal income tax generates good tax administration. Secondary data analysis and semi-structure interview from various related groups are used for data collection. Results found that restructuring of personal income tax reflects good tax administration in the aspect of social acceptability. However, in terms of fairness, equity and others may not reflect good tax administration.

Keywords : Good tax administration, Personal Income Tax, Taxpayers, Tax Allowance, Fairness

Introduction

Personal Income Tax is direct tax that is the third main source of Thai tax revenue, followed by Value Added Tax and Corporate Income tax (James *et al.*, 2016) Normally, personal taxable income is calculated from assessable income minus with exempted income, tax deduction and tax allowance in order to relief tax burdens for taxpayers. Thailand had a plan to cope changing about growth economics. In the part of taxation, Thailand decreased corporate tax rate from 30% to 23% in 2012 and decreased again in 2013 to 20%. In addition, Thailand restructured

personal income tax in 2016 to decrease tax burden and decrease tax rate to compete with ASEAN countries. Government issues new tax policy and tax laws relating with personal income tax, including implement tax administration as the principle of good tax administration.

However, researcher is interesting whether restructuring of personal income tax generates good tax administration. In addition, in the viewpoints of tax officials, taxpayers and tax advisory, whether or not they voluntarily comply with restructuring of tax deductions, tax allowances and tax rates.

Objectives

1. To study restructuring of personal income tax in Thailand
2. To determine the effect from restructuring in the viewpoints of tax officials, taxpayers and tax advisories

Literature Reviews

Tax Administration

When we mention characteristics of a tax system, one of the most important economists who created effective tax systems is Adam Smith. Adam Smith (1776) in the book, The Wealth of Nations that tax administration should strive to achieve four components:

| | |
|-------------|---|
| "Equity | - everyone ought to contribute in proportion to their respective ability or according to their means. |
| Certainty | - the tax to be paid ought to be certain as to its timing, manner and amount. |
| Convenience | - the tax arrangements should cause as little inconvenience to taxpayers as possible. |
| Economy | - the administrative costs of collecting the tax should be as low as possible." |

James & Nobes (2017) said that equity and fairness are required to treat equal people in equal circumstances in an equal way. This could be called 'horizontal equity'. It can be measured by asking whether given taxpayers pay more or less than others who have, for example, the same income or the same sources of income. However, differentiation between taxpayers who do not share equal characteristics involves a consideration of so-called 'vertical equity'. Gaspar & Jaramillo (2017) showed that a stronger tax administration can reduce the prevalence of cheats. Kamasa, Adu & Oteng-Abayie (2019) mentioned that quality of tax administration is reflected in less financial burden on firms usually in the form of corporate tax rates and specific tax rates. In other words, quality tax administration has the potential to decrease compliance cost that company faced and could lead to productivity gains. Nevertheless, Oliver & Bartley (2005) noted that the main problem that company found with poor tax administration is recognised in terms of compliance cost. Compliance costs cover both monetary and non-monetary costs. They include the costs of acquiring the necessary knowledge on relevant aspects of the tax system, compiling records, acquiring and maintaining tax accounting systems and completing tax return forms, evaluating the tax effectiveness of alternative transactions or alternative methods of complying with the requirements of the law and collecting and remitting taxes levied on employees and turnover. In addition, Dabla-Norris et al. (2017) said that poor tax administration generates the compliance cost which significantly adds to the tax burden. As a result, it can impact negatively on their productivity. Furthermore, Erard & Ho (2003) added that poor tax administration cause towards low compliance level and it could raise the degree of tax evasion.

The Ministry of Finance of Finland¹ (2001) defined the taxation process as consisting of gathering client data, verifying the client's taxation status, making taxing decisions, refunding tax, collecting overdue tax and transferring taxes and charges to the revenue budget of the government. OECD (2001) reported that the core functions of the tax administration were tax collection and imposing sanctions for non-compliance. Tax collection could be categorised into two main sub-functions. They are collection of taxes from taxpayers who pay voluntarily and the collection of delinquent taxes. In addition, the gathering and processing of information are significant mechanisms of tax administration.

Sato & Shimizu (2005) said that tax reform helps reduce tax-induced distortion, improve transparency of tax administration and generate adequate and stable of revenue collection. United Nation (1995) identified that most developing countries undertake tax reforms because they need to enhance revenue productivity of taxes. In addition, problems and difficulties of tax administration that developing countries faced may decrease if they have tax administration reforms. To put it briefly, good tax administration should concern on collecting the amount of revenue, gathering or processing the information of taxpayers efficiently, interacting with tax organisations both in domestic and in other countries and paying or refunding taxes and verifying the clients' taxation status. Moreover, Rojanavanich *et al.* (2018) added that good tax administration in Thai Revenue Department should be equity, certainty, convenience, economic, productivity and neutrality.

From literature reviews, it can be summarised that the good tax administration does not mean maximise tax revenue collection. It includes

¹Source: www.vero.fi

perceiving equity, convenience and compliance from taxpayers. Without tax compliance, it may cause tax evasion and tax avoidance.

Tax Resturcturing In Thailand

Tax in Thailand was reformed continuously. It begins changing from business tax to value added tax (VAT) in 1992. The main objective was to replace business tax that levied tax from products and services by different ad valorem tax rate. Apart from VAT issue, inherit tax is raised for tax reform. Occasionally, tax authority is against that it collects tax only middle and working class via VAT system while upper class can avoid tax from loopholes of tax laws. Inherit tax can decrease inequity between working class and upper class. Tax rate will be levied at 10% of value of heritage over 100 million baht (2.86 million euro) from heir². In addition, government adjusted corporate tax rate from 30% to 23% in year 2012 and decreased to 20% in year 2013 until now to motivate foreign investors to invest in Thailand.

Thai personal income tax is levied from 6 sources: Individual taxpayer, deceased during tax year, undivided estate, non-registered ordinary partnership, group of persons³ and a community enterprise which is a non-registered ordinary partnership or a non-juristic body of persons registered and received a certificate of registration from the Department of Agricultural Extension. They are divided into 8 assessable incomes. The process begins with the calculation of assessable income. The next stage is assessable income minus tax deductions and any tax allowances that

²1 euro = 35 baht

³The definition of non-registered ordinary partnership is a group of persons more than one person making the business profit. Group of persons are similar to non-registered ordinary partnership but they do not need to make the business profit such as exhibition arrangement for donation.

taxpayers claim. James & Nobes (2017) mentions allowances are tax-free regardless individual sources of income or expenditure of taxpayers. In UK, tax allowances consist of personal allowance, married couple's allowance and blind person's allowance (Combs & Rowes,2014). On the other hand, Thai personal income tax has 19 allowances. Personal income tax system considers demographic data, economic factors and socioeconomic environment. The main tax allowances are personal, spouse and child allowance. To support taking care of parents, moreover, taxpayer can deduct 30,000 baht (857.14 euro) for parent allowance. However, parents must be above 60 years old and earns annual income less than 30,000 baht. In addition, if taxpayer takes care of disable persons, they can deduct allowance for 60,000 baht (1,714.28 euro) per person. Moreover, government supports taxpayers should save money for the future. Taxpayer who invests in long term equity fund and retired mutual fund can deduct allowances from amount actually paid not more than 15% of assessable income, but not exceeding 500,000 baht (14,285.57 euro). In addition, taxpayer can deduct allowances from life insurance premium, provident fund, home mortgage interest, social insurance contribution. Finally, if taxpayer has charitable contributions, he can deduct allowance amount actually donated but not exceeding 10% of the assessable income after deductions and all allowances. In addition, government has campaign to help disable people and support education. If taxpayer contributes facilities scholarship for students in school or university, he can deduct allowance double amount actually donated but not exceeding 10% of the assessable income after deductions and all allowances. It motivates individual taxpayer to contribute for students but he may ignore to contribute for others. Even though government relieves tax burden with lots of allowances, it may increase significantly

more complexity from too many allowances. Taxable persons do not use all allowances. Some of tax allowances increase burden for taxpayers in the future such as life insurance premium, home mortgage interest, long term equity fund (LTF) and retired mutual fund (RMF).

In April 2016, Thai government restructured personal income tax, for example, changing of tax rates, deductions and many allowances. The Ministry of Finance mentioned that deduction, allowances and assessable income and tax rates of personal income tax were not changed for a long time. They were obsolete and were not consistent with current cost of living. So, government restructured some rules and regulations.

From above information about restructuring of personal income tax, researcher is interest for studying effect towards taxpayers after restructuring and also determines attitude from viewpoints of tax officials, taxpayers and tax advisories.

Research Methodologies

This paper studies how restructuring of personal income tax in Thailand affects to taxpayers in the viewpoints from stakeholders and how it reflects good tax administration. Thus, researcher uses two research methodologies for this paper. Firstly, for primary data, researcher collects data from semi-structured interview with 6 tax specialists from the Ministry of Finance, 2 tax advisories and 2 taxpayers from large private companies who directly effect from restructuring. The main questions focus on opinions about additional tax deductions and tax allowances and adjust personal income tax rates from tax restructuring. Secondly, researcher collects data from secondary data from documentary research such as data from the Ministry of Finance, the Revenue Code, journals, tax academic research to study effect from personal income tax restructuring.

Results

Firstly, in order to achieve the objective 1, examining restructuring of personal income tax in Thailand in 2016, researcher illustrates a comparison of tax deductions in each assessable income before and after restructuring in Table 1. Moreover, Table 2 illustrates a comparison of tax allowances before and after restructuring. Finally, Table 3 shows personal income tax rate from the previous to current.

Table 1 Changing of tax deductions in each assessable income before and after restructuring

| Section 40 | Classification of Assessable Income | Deduction in 2016 | Deduction Year 2017 - Current |
|------------|---|--|---|
| 1 | Personal services rendered to employers | 40% but not exceeding 60,000 baht (1,714.28 euro) | 50% but not exceeding 100,000 baht (2,857.14 euro) |
| 2 | Virtue of jobs, positions or services rendered; | 40% but not exceeding 60,000 baht | 50% but not exceeding 100,000 baht |
| 3 | Goodwill, copyright, franchise and other rights | 40% but not exceeding 60,000 baht or actual expenses | 50% but not exceeding 100,000 baht or actual expenses |
| 4 | Dividends, interest on deposits with banks in Thailand, shares of profits or other benefits from a juristic company, juristic | No Deduction | No Deduction |
| 5 | Letting of property and from breaches of contracts, installment sales or hire-purchase contracts | 10% -30% or actual expenses | 10% -30% or actual expenses |
| 6 | Liberal professions such as doctor, architect, attorney, engineer, accountant | Doctor 60%, Others 30% or actual expenses | Doctor 60%, Others 30% or actual expenses |
| 7 | Construction and other contracts of work; | 70% or actual expenses | 60% or actual expenses |
| 8 | Business, commerce, agriculture, industry, transport or any other activity not specified earlier. | 65% - 85% or actual expenses | 60% or actual expenses |

From Table 1, it was found that tax deductions in assessable income section 40 (1), 40 (2) and 40 (3) changed from 40% of assessable income but not exceeding 60,000 baht to 50% of assessable income but not exceeding 100,000 baht. Obviously, changing of tax deduction will be beneficial for personal services rendered to employers. Furthermore, tax deductions in assessable income section 40 (7) and 40 (8) changed from 65% - 85% or actual expenses to 60% or actual expenses. Apart from mentioned, they are still exactly the same. This deduction will be less useful for construction and other contracts of work, business, commerce, agriculture, industry, transport or any other activities.

Table 2 changing of tax allowances before and after restructuring

| Tax Allowances | Year 2016 | Year 2017 - Current |
|--------------------|--|-------------------------------|
| Personal allowance | 30,000 baht (857.14 euro) | 60,000 baht (1,714.28 euro) |
| Spouse allowance | 30,000 baht | 60,000 baht |
| Child allowance | - 15,000 baht (428.57 euro) each for children who do not study. - 17,000 baht (485.71 euro) for child who are studying and totally not over than 3 children | 30,000 baht each and no limit |

From Table 2, it illustrated that personal allowance increased from 30,000 baht to 60,000 baht as well as spouse allowance increased from 30,000 baht to 60,000 baht. In addition, child allowance rose from 15,000 – 17,000 baht to 30,000 baht for each child. They can decrease tax burden for all taxpayers – single, married taxpayers also who have children.

Table 3 tax rates of personal income tax before and after restructuring

| Tax rate between 2008 and 2012 | | | Tax Rate between 2013 and 2016 | | | Tax Rate since 2017 - Current | | |
|--------------------------------|--------------------------|--------------|--------------------------------|--------------------------|--------------|-------------------------------|--------------------------|--------------|
| Assessable Income (Baht) | Assessable Income (Euro) | Tax Rate (%) | Assessable Income (Baht) | Assessable Income (Euro) | Tax Rate (%) | Assessable Income (Baht) | Assessable Income (Euro) | Tax Rate (%) |
| 1-100,000 | 1 - 2,857 | 5 | 1-300,000 | 1 - 8,571 | 5 | 1-300,000 | 1 - 8,571 | 5 |
| 100,001 - 500,000 | 2,857 - 14,286 | 10 | 300,001 - 500,000 | 8,571 - 14,286 | 10 | 300,001 - 500,000 | 8,571 - 14,286 | 10 |
| 500,001 - 1,000,000 | 14,286 - 28,571 | 20 | 500,001 - 750,000 | 14,286 - 21,429 | 15 | 500,001 - 750,000 | 14,286 - 21,429 | 15 |
| 1,000,001 - 4,000,000 | 28,571 - 114,286 | 30 | 750,001 - 1,000,000 | 21,429 - 28,571 | 20 | 750,001 - 1,000,000 | 21,429 - 28,571 | 20 |
| > 4,000,000 | > 114,286 | 37 | 1,000,001 - 2,000,000 | 28,571 - 57,143 | 25 | 1,000,001 - 2,000,000 | 28,571 - 57,143 | 25 |
| | | | 2,000,001 - 4,000,000 | 57,143 - 114,286 | 30 | 2,000,001 - 5,000,000 | 57,143 - 142,857 | 30 |
| | | | > 4,000,000 | > 114,286 | 35 | > 5,000,000 | > 142,857 | 35 |

Obviously, personal income tax rate changed continuously. The tax rate was between 5-37% during 2008 - 2012. It was changed to 5 – 35% between 2013 and 2016. It was changed again since 2017 for the highest rank over than 5 million baht at 35%. From restructuring personal income tax for tax allowance in 2016, the Ministry of Finance (2016) said that government would loss of tax revenue 32,000 million baht per year. However, it would relief tax burden for taxpayers and personal income tax system would be fair. Single taxpayer without tax allowance apart

from personal tax allowance begins to pay tax with monthly assessable income 26,000 baht. However, single taxpayer begins to pay tax at 20,000 baht before restructuring. Furthermore, government mentioned that minimum assessable income for proposing tax return change from 50,000 baht to 120,000 baht. It will decline burden for taxpayers to submit the forms and also save the budget for government.

To achieve objective 2, researcher used semi-structure interview. There are 4 main questions about restructuring of personal tax income linked to tax administration as below.

1. Was restructuring of personal tax income follow by the principle of good tax administration?
2. Was restructuring of personal tax income directly beneficial towards any groups of taxpayers?
3. Was tax allowance efficiently used?
4. Are there any suggestions for any other tax allowances?

The answers from 10 interviewees were concluded in Table 4.

Table 4 opinions from interviewees for personal income tax restructuring

| Questions | Interviewees from | | | |
|--|---|---|---|--|
| | Revenue Department | Fiscal Policy Office | Tax Advisory | Taxpayers |
| 1. Was restructuring of personal tax income follow by the principle of tax administration? | <ul style="list-style-type: none"> - From non-adjustment of deductions and allowances for a long time, tax restructuring generates neutral and fairness. - It is the principle of ability to pay. The more revenue, The more tax burden | <ul style="list-style-type: none"> - It does not follow by the principle of tax administration-fairness and progressive tax. Whether or not you have more income, you have the same deduction and allowance. | <ul style="list-style-type: none"> - Taxpayers are more happy with higher tax deduction and allowances - Decrease tax burden for less assessable income taxpayers | <ul style="list-style-type: none"> - Decrease motivation for tax avoidance and tax evasion. - Taxpayers who have less income will not reach minimum income for paying tax. |
| 2. Was restructuring of personal tax income directly beneficial towards any groups of taxpayers? | <ul style="list-style-type: none"> - Taxpayers who have monthly income less than 26,000 baht will get the highest benefit. | <ul style="list-style-type: none"> - Taxpayers who have assessable income 4-5 million baht will get the highest benefit because of decrease of tax rate. | <ul style="list-style-type: none"> - Taxpayers in Section 40 (1, 2 and 3) will get the highest usefulness whereas taxpayers in Section 40 (7 and 8) will loss benefits. | <ul style="list-style-type: none"> - Same answer with tax advisory. |
| 3. Was tax allowance efficiently used? | <ul style="list-style-type: none"> - Tax allowances are used efficiently. | <ul style="list-style-type: none"> - It causes tax complexity. Practically, some tax allowances are ambiguity for taxpayers such as allowance from buying long-term equity fund and retirement mutual fund. | <ul style="list-style-type: none"> - 19 tax allowances cause confusion. - Some tax allowances are used for particular group of taxpayers. | <ul style="list-style-type: none"> - With the different knowledge of taxpayers, tax allowances are not efficiently used. |
| 4. Are there any suggestions for any other tax allowances? | <ul style="list-style-type: none"> - No need for additional tax allowances. | <ul style="list-style-type: none"> - Government should adjust time conditions of allowance of purchasing domestic products or traveling in December. | <ul style="list-style-type: none"> - Tax allowances from Provident Fund Contribution, LTF and RMF should be cancelled because they are unfair with unused taxpayers. | <ul style="list-style-type: none"> - Tax allowance for purchasing domestic products should be cancelled because it was unfavoured with main taxpayers. |

Discussion

From the principle of tax administration, we found that good tax administration consists of fairness, equity, increase of collecting amount, convenience and social acceptability. To put it briefly, taxpayers comply to pay tax. From restructuring of personal income tax, in the aspect of convenience and social acceptability, researcher found that taxpayers, particularly who obtain monthly salary or who have employers should be more happy. They have more tax deduction. However, taxpayers who construct and other contracts of work or other businesses may be not happy with less tax deduction. In addition, taxpayers should enjoy with higher personal, spouse and child allowance. However, in the aspect of tax revenue, government losses tax revenue around 888.88 million euro.

In the aspect of fairness and equity, it may be fair for taxpayers who have less assessable income. When they have less income, they may pay less tax or not. However, taxpayers who have higher assessable income may feel that it is unfair for them because government has limit of deduction at 100,000 baht. In other words, taxpayers who have more assessable income may have same tax deduction with taxpayers who has less assessable income. Furthermore, for child allowance, it may be unfair for taxpayers who have higher assessable income. For example, if taxpayer who pays tax at 10% tax rate has 3 children, he will receive child allowance at 90,000 baht and save tax 9,000 baht ($9,000 * 10\%$). While taxpayer who pays tax at 35 % tax rate has 3 children, he will receive child allowance at 90,000 baht and save tax 31,500 baht ($90,000 * 35\%$). It shows taxpayer who has more assessable income will get more benefit with child allowance.

From the results of both secondary data and semi-structure interview, restructuring of personal income tax reflect good tax

administration in the aspect of social acceptability. However, in terms of increase of government revenue, fairness and equity, researcher thinks that it does not reflect good tax administration. Obviously, whether or not taxpayers have more incomes, they can still deduct the same tax allowance and tax deduction.

Conclusion

This paper study whether or not restructuring of personal income tax in Thailand reflect good tax administration. There are a variety of researches that mention about characteristic of good tax administration such as effectiveness, efficiency, equity, fairness, accuracy, convenience and social acceptability. Thailand restructured personal income tax in 2016 and practically used in 2017. Tax deductions, tax allowance and tax rate were changed. Researcher used secondary data analysis from academic tax research and data from the Ministry of Finance for studying personal income tax restructuring. Semi-structure interview from 4 tax specialists from the Ministry of Finance, 2 tax advisories and 4 taxpayers from large private companies are used for collecting data.

Researcher found that government losses of tax revenue about 32,000 million baht. Single taxpayers with assessable income around 26,000 baht will begin for paying tax whereas in the previous year it starts for paying tax at 20,000 baht. In addition, we found that taxpayers, particularly who obtain monthly salary or who have employers will get benefit from more tax deduction. However, taxpayers who construct and other contracts of work or other businesses may be not happy with less tax deduction. Moreover, taxpayers who have assessable income 4-5 million baht will get the highest benefit because of decrease of tax rate. Results from interviews found that interviewees from the Revenue

Department, tax advisory and taxpayers agreed personal income tax restructuring generates equity and fairness and also decrease tax evasion and tax avoidance. Taxpayers will get benefits from increase of tax allowance and tax evasion and changing tax rate. Nevertheless, tax specialist from the Fiscal Policy Office disagreed and mentioned some tax allowances are ambiguity. Taxpayer who has more assessable income will get more benefit with child allowance that conflicts with the principle of fairness and equity in tax administration. Finally, researcher thinks that restructuring of personal income tax reflect good tax administration in the aspect of social acceptability. Taxpayers are happy with more tax deduction and tax allowance. However, in terms of increase of government revenue, fairness and equity, it may not reflect good tax administration.

References

Combs, A. and Rowes, P. (2014). *Taxation Incorporating the 2014 Finance Act* (33rd Edition), Fiscal Publications.

Dabla-Norris, E., Misch, F., Cleary, D. & Khwaja, M. (2017). *Tax administration and firm performance: new data and evidence from emerging markets and developing economies*, IMF Working Paper, WP/17/95, IMF, Washington, DC.

Erard, B. & Ho, C.C. (2003). Explaining the US income tax compliance continuum. *Ejournal of Tax Research*, 1(2), 93-105.

Frampton, D. (1993). *Practical Tax Administration*, The Looseleaf Company, Melksham, Wilts.

Gaspar, V. & Jaramillo, L. (2017). *Designed for growth: taxation and productivity*. Fiscal Monitor, IMF, April, Washington, DC.

James, S. and Nobes. C. (2017). *The Economics of Taxation* (17th Edition Updated), Financial Time, Prentice Hall.

James, S., Sawyer, A. and Budak, T. (2016). *The Complexity of Simplification Experiences from Around The World*, Palgrave Macmillan.

Kamasa, K., Adu. G. & Oteng-Abayie, E.F. (2019). Firm productivity in Sub-Saharan Africa : how relevant is quality of tax administration?. *African Journal of Economic and Management Studies*, 11(1), 75-90.

OECD Committee of Fiscal Affairs Forum on Strategic Management (2001), *Principles of Good Tax Administration*, Centre for Tax Policy and Administration.

Oliver, T. & Bartley, S. (2005). Tax system complexity and compliance costs—some theoretical considerations, *Economic Roundup, The Treasury, Australian Government*, 3, 53-68.

Rojjanavanich, P. et al. (2018). *Revenue Tax: The Revenue Code*, Bangkok : Samcharoenpanich Ltd. (in Thai)

ไฟจิตร โรจนวนิช ชุมพร เสน่ห์สัยและ สาโรช ทองประคำ. (2561). คำอธิบายประมวลรัชฎากร ภาษีสรรพากร. กรุงเทพฯ : สามเจริญพาณิชย์.

Sato, M. and Shimizu, Y. (2005), 'Tax policy and reform in Asian countries', *Journal of Asian Economics*, 16, 907-909.

Smith, A. (1776). *An Inquiry into the Nature and Causes of the Wealth of Nations*. 1 (1 ed.). London : W. Strahan