

Thesis Title	:	The Adoption of the Inquisitorial System in the Tax Procedure
Author Name	:	Mr. Visarut Majaroen
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Advisor Committee	:	
		1. Assoc.Prof.Nattapong Posakabutra
		Chairperson
		2. Asst. Prof. Dr. Poom Moolsilpa
		Member
		3. Asst. Prof. Dr. Wariya Lumlert
		Member

### ABSTRACT

The Act on the establishment of tax Court and Tax Procedure was promulgated since BE. 2528, and since the establishment of Tax Court, the regulation concerning the Tax Procedure, BE.2544 is based on the adversarial system. In this system, the parties of the case will determine the facts and play important roles in the proceedings, including the collection of evidence as provided by law. This affects in inequality of the parties, and the results of the cases due to technicality in procedure law, which causes so many troubles such as inconvenience in trial, delay in trial, the roles of the judges and the control of the proceedings and the burden of proof.

All of this above mentioned, the issues that must be urgently corrected are the change to informal procedure, the change of duration to Submit the case to be the same as the administrative case, flexibility in submitting the schedule of evidence, the principles that the evidence must be held as court evidence, the fact-finding by the judges or person as delegated, and speedy –trial with opportunity to defend for the care.

The principles of inquisitorial system, the same as used administrative cases, when used in tax procedure, will make the trial to be sufficient because the procedure emphasis on protection of public utility, and the freedom of people. The flexibility of the procedure and the informal procedure will result in speedy trial. The judges can play roles in fact – finding together with the parties for the purpose of justice. The judges will also control the proceeding since the submission of the case, the determination of the issues, the sending of documents, the finding of the evidence as useful to the case, the exclusion order of evidence, the fair trial. These will protect the interest of the government

and individuals not to be in vain as the result of wrong proceeding. And, this will let the people to enjoy justice, and in the same time, it is the complement of the court-efficiency to be transparent in checking the fact and law disputes of the cases. All these will reduce the mistakes both in the decision of issues of fact and law, which will give fairness and justice to the society.

