

Independent Study Title : Problems on Collecting Court Fees in Tax Courts
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ABSTRACT

The main objective for the Independent Study is, to study the Problems on Collecting Court Fees in Tax Courts regarding to the Court Fees rates and the efficiency in management of a case, as well as to make recommendations for improving the Act for the Establishment of and Procedure for Tax Court B.E.2528 and the management of a case.

It is found that, at the present, the Tax Courts collect Court Fees on the sum in a case by applying the Schedule I of the Civil Procedure Code, in addition, the Courts collect Court Fees on the amount of claim, in case that there are many claims in a case the total amount of Court Fees that the taxpayer has to pay to the Court will be high, so some taxpayers try to avoid to pay Court Fees and some taxpayers cannot sue a case to the Tax Courts.

In order to solve these problems, the Tax Court should have a specific schedule regarding to the Court Fees which provide a special rate for the taxpayer, including providing the principle of a person who will be exempted from the Court Fees, for example, providing a new condition for a poor person and a Petty Case for tax cases. In addition, the Tax Court should develop the management of a case to be more efficient and collect to Court Fees at a fix rate depending on parts of works done in a case.