

Independent Study Title : The Problem on Interpretation of Income  
Derived from Liberal Profession with Special  
Reference to Medical Doctor Profession

Author : Mr. Suchai Vanichwattananurumleuk

Major : Master of Laws (Taxation Law)

Advisor : Dr. Panit Dhirapharbwongse

---

### ABSTRACT

As we know that medical doctors may earn incomes from their medical practice, such income can be either from employment under Section 40(1), hire of work under Section 40(2), liberal profession under Section 40(6), or business profit under Section 40 (8). Medical doctor who receives different income shall have different method to calculate taxable income and pays different amount of tax. There are matters of law that are concerned to the problem on interpretation of income derived from medical profession which causes medical doctors confuse to assess their income, which leads to the problem on interpretation between income under section 40 (1) (2) and (6).

After an analysis on statutory interpretation, matters of law, comparing different between incomes under Section 40 (1), (2) and (6), the Revenue Department's official note and decisions of the Supreme Court, there are many matters to consider the different between income derived from liberal profession and other categories of income.

It is possible to interpret income from liberal profession: Art of Healing to be separated from other categories of income by considering factors to indicate that medical doctor receives income from liberal profession. In order to do that, it is required to issue a rule or regulation that is solid, can be used as a guideline, and acceptable to all side. This way can make a clearly definition of income derived from liberal profession and distinguished from other categories of income, and make a taxation of medical doctors be in the same way and equitable to all side.