

**DETERMINANTS OF TAX EVASION: PERCEPTION  
OF SOUTHERN-THAILAND TAXPAYERS**



**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)**

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**DETERMINANTS OF TAX EVASION: PERCEPTION  
OF SOUTHERN-THAILAND TAXPAYERS**



**By**  
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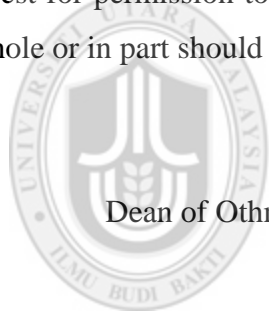
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## ABSTRACT

Tax evasion has long been a prevalent issue in many countries including Thailand. Tax is a major source of the government income thus, if the people evade taxes there will be a major loss to government revenue. The purpose of this study is to examine the perceptions of actual taxpayers from Southern Thailand on the factors related to tax evasion. Using survey method, a total of 361 questionnaires were distributed to employees in three public universities in Hat Yai, Songkhla. Multiple regression analysis was employed to analyse the data. The findings of the study indicate that fairness of tax system, tax rates, penalty rate, level of education and level of income have positive relationship but insignificant with tax evasion. However, corruption indicates a positive significant relationship with tax evasion. This study recommends that the government should implement strategies to decrease tax evasion in Thailand, which includes strengthening the tax administration to improve taxpayers' perceptions towards the tax authorities and the Government as a whole.

**Key words:** taxation, tax evasion, taxpayer, tax system, Thailand.

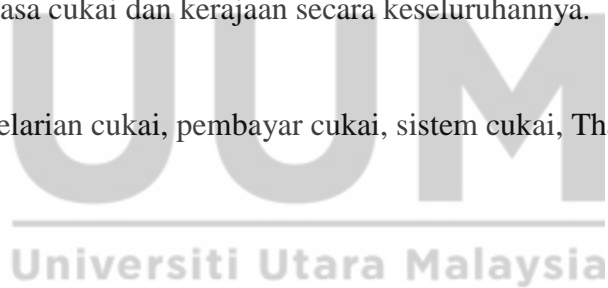


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## ABSTRAK

Pengelakkan cukai telah lama menjadi isu lazim di kebanyakan negara termasuklah Thailand. Cukai merupakan sumber terbesar pendapatan kerajaan oleh itu, jika rakyat lari daripada membayar cukai maka akan berlaku kehilangan besar kepada hasil kerajaan.. Tujuan kajian ini adalah untuk mengkaji persepsi pembayar cukai sebenar di Selatan Thailand terhadap faktor-faktor berkaitan pelarian cukai. Dengan menggunakan kaedah tinjauan, sejumlah 361 borang soalselidik telah diedarkan kepada pekerja-pekerja di tiga buah universiti awam di Hat Yai, Songkhla. Analisis regresi berganda telah digunakan untuk menganalisis data. Dapatan kajian menunjukkan bahawa keadilan sistem cukai, kadar cukai, kadar penalti, tahap pendidikan dan tahap pendapatan mempunyai hubungan positif tetapi tidak signifikan dengan pelarian cukai. Namun begitu, rasuah menunjukkan hubungan yang positif dan signifikan dengan pelarian cukai. Kajian ini mencadangkan supaya pihak kerajaan sepatutnya melaksanakan strategi-strategi untuk mengurangkan pelarian cukai di Thailand termasuk memperkukuhkan pentadbiran cukai untuk meningkatkan persepsi pembayar-pembayar cukai terhadap pihak berkuasa cukai dan kerajaan secara keseluruhannya.

**Kata kunci:** percukaaian, pelarian cukai, pembayar cukai, sistem cukai, Thailand.



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## LIST OF ABBREVIATIONS

GDP	Gross Domestic Product
IRS	Internal Revenue Service
PIT	Personal Income Tax
SD	Standard Deviation
SPSS	Special Package for Social Sciences
TCMP	Taxpayer Compliance Measurement Program
TE	Tax Evasion
TR	Tax Rate
TS	Tax System
VIP	Variance Inflation Factor



## CHAPTER ONE

### INTRODUCTION

#### 1.1 Introduction

Taxes imposed on citizens of a country are meant for management and development of public sector services such as economy, education, health, transportation, public welfare, infrastructural development, defence and for maintaining peace and territorial integrity of the nation. Also, taxes imposed and revenues accrued therefrom are used for payment of salaries of public workers like teachers, policemen and soldiers. The Revenue Department is charged with the responsibility of ensuring that citizens pay their taxes as and when due, failure of which can inhibit the socio-economic development of a country.

Notwithstanding the above, there are many people who evade paying their taxes and this result in loss of revenue to the state and by implication slow down the pace of development arising from budget cuts. Tax evasion is a global menace and with a significant presence, and the need towards reducing and possibly stopping tax evasions cannot be over-emphasised. To this end therefore, the impact of government's tax policy being recognized as an important fact of economic growth cannot be overlooked (Hung, 2015).

Most developing countries are unable to raise the tax revenue needed to finance the public sector and the development needs of their country. In 2005, developed countries

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