**Culture of taxation:**

**The new approach for an efficient tax collection**

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**Abstract**

The lower effective tax rate in Thailand can be explained by the “culture of taxation” in the Thai society. This study aimed to discover patterns of taxpayer’s culture and find their relation with the effectiveness of tax collection in Thailand. Personal income tax has been selected as the study area. Two hundred taxpayers who files personal income tax from five different regions were chosen to answer the questionnaires. The results show that the major pattern of taxpayers’ culture in Thailand is tax avoidance. This major culture brings about the low personal income tax revenue in Thailand. The results also indicated that there was relationship between tax attitudes and tax behaviors. This study may enlarge the understanding of tax compliance/ non-compliance, tax evasion, tax avoidance and corruption in the tax system. In addition, it could explain the relationship between tax cultures and the effective of tax collection in Thailand as well.

***Keywords:*** *tax culture, culture of taxation, tax administration, tax policy, tax collection*

**1. Introduction**

Thailand’s popular politics have been driving the country toward the social welfare era since 2002. Accordingly, public expenditures and liabilities for social and economic assurances and the betterments of the grass-root people have been tripled during the past ten years. At the meantime, tax revenues, the single most important source of the government resources, has progressed rather slow, compare to the spending. Notwithstanding, the average effective tax rate in Thailand during the period, as of 16.5 percent of GDP[[1]](#footnote-1)in the year 2012, is considerably lower than the average level of comparable countries. Previous studies clearly indicated that Thailand’s tax collection and compliances embedded deficiencies in many respects, such as weak tax enforcement, large scales of loopholes, low level of tax compliance, with high level of tax evasion and tax avoidances, and high potential of corruptions in the tax collection process, among others. Rationally, the Royal Thai Government should have tax revenues increased at least up to 25 percent of GDP in order to secure it social welfare policies in the next decades.

The main objective of this work is to discover patterns of tax culture and their relation with the effectiveness of tax collection in Thailand. Culture of taxation is an important factor indicating the success of tax collection. This is because culture of taxation affects the interaction between people in tax system. In addition, it also established a set of roles associated with each identity. Many researchers (Tanzi 1999; Martinez-Vazquez & McNab, 2000; Sinkuniene, 2005; Job, Stout & Smith, 2007) believe that many oscillations in tax system cannot be accomplished successfully without concerning about the culture of taxation. The second objective of this work is to propose the strategies for tax collectors in order to collect tax more efficiently.

The research question directs to the nature of tax compliance in Thailand. It is hypothesized that the considerably low level of tax compliance, in another words, the high level of tax avoidance and tax evasion, can be explained by the “culture of taxation” in the Thai society.

This study emphasizes the culture of taxpayers. To accomplish the goals of this study, the empirical evidences about tax behaviors and tax attitudes of personal income taxpayers in Thailand will be used to determine the patterns of taxpayers’ culture. The relationship of taxpayers’ culture and the success of tax collection will be discussed in the following section and the final section summarizes the findings and the suggestion for further research.

**2. The concept of culture of taxation**

The term “culture of taxation” can be rarely found in social science literature although. However, it plays a significant role in tax systems. The terminology of culture of taxation is still debatable (Hyun, 2005).

Nerre (2001) have offered the formal definition of culture of taxation as “A country-specific tax culture is the entirely of all relevant formal and informal institutions connected with the national tax system and its practical execution, which are historically embedded within the country’s culture, including the dependencies and ties caused by their ongoing interaction”. Based on this definition, the elements of culture of taxation comprise of two basic things; the ideas (attitudes/perceptions/beliefs/and whatever human “think”) and the behaviors (the practical execution and whatever human “do” as a member of society).

The values and attitudes of people in a society or in an organization, both positive and negative, toward tax system are attitudes of culture of taxation. Those perceptions might have an effect of different postures of actors in tax system. Positive values and attitudes toward the tax system might bring about a positive outcome of tax collection.

The behavior of taxpayers is mainly about their own decision to pay taxes such as tax compliance, tax avoidance and tax evasion. The comparative studies were employed to test the relationship between culture of taxation and tax behaviors (For example Hyun, 2005 and Alm & Togler, 2006). The results of those studies found that the difference in culture of taxation in each regions and countries may result in dissimilarity in tax behaviors.

The ongoing relationship between actors in tax system is also the behaviors. Taylor (2003) stated that the actions of taxpayers are not stable but are fluid and result from how one defines oneself in relation to the tax collectors, tax system and other groups of taxpayer.

In summary, the notion of “culture of taxation” here is a phenomena that refers to the values, expectations, and behaviors which have been embedded in the relationship between taxpayers and tax collectors. The Culture of taxation can be observed and investigated its patterns of relationships through symbols, signs and the actions of players in tax system.

**3. Methodology**

The primary goal of this study was to discover the patterns of culture of taxation and their relation with the effectiveness of tax collection in Thailand. The methodology employed to test the research questions is presented in this section. This section is organized into four parts: (a) selection of participants, (b) instrumentation, (c) data Collection, and (d) data analysis.

**(a) Selection of Participants**

 The unit of analysis in this study is personal income taxpayers. The sample was comprised of 200 taxpayers who filed personal income tax form for the year 2012. Multi - stage random sampling was used to find the representative of the population.

1. Stratified sampling was used to select the area of study. Taxpayers were selected from the five regions of Thailand including Bangkok, Central, North, South, and Northeast. In each region consisted of many provinces. There were the area offices of the Revenue Department in 76 provinces of Thailand.

2. Ranking method was used to categorize 76 provinces of Thailand by compliant rate. Compliant rate is the ratio of real tax income in each province to Gross Provincial Product (GPP). There were three levels of compliant rate; high, medium, and low. The high levels are the provinces that get rank number 1-26. The medium levels are the provinces that get rank number 27-51. The low levels are the provinces that get rank number 52-76. In this step, there were three levels of compliant rate in each region.

3. Sample random sampling was used to select the specific area. Three provinces with high medium and low levels of compliant rate were chosen. Thus, fifteen areas of five regions were used in this study. Fifteen areas were shown below.

|  |  |  |  |
| --- | --- | --- | --- |
| Region | High CR | Medium CR | Low CR |
| Bangkok |  Pathumwan 2 | Bangkapi | Chomtong |
| Central | Chonburi | Adytthaya | Samut Sakorn |
| North | Chiangmai | Chiangrai | Nan |
| Northeast | Nakorn Ratchasima | Ubonratchathani | Mahasarakam |
| South | Songkla | Surat Thani | Nakorn Si Thammarat |

4. The participant was represented through a convenience sample of personal income taxpayers who filed personal income tax form in each area. The number of personal income taxpayers are around 12-15 person in each area and total number of participants are 200.

**(b) Instrumentation**

The self-assessment report for the personal income taxpayer survey was used to measure attitudes and behaviors of personal income taxpayers. The self-assessment report consists of 2 parts. Part 1 is about the general information of the respondent; sex, age, education, marital status, occupation and income. The first part also includes the information about the respondent’s tax behavior such as the filing of personal income taxes, the declaration of income and the calculation of deductions and allowances.

Part 2 of the self-assessment report, consisting of 21 items, describes attitudes of personal income taxpayers. The 21 items were categorized into 5 groups of attitudes; the attitude of voluntary compliance, compulsory compliance, avoidance, evasion and negative attitude towards government. Each group of attitude was measured by Likert scale.

**(c) Data Collection**

The study was conducted using multiple sources of documentation: questionnaire and the annual report of Revenue Department.

1. The first step of data collection is to deliver the questionnaires namely the self-assessment report to the participants in the study area. The researcher went to 15 area offices of the Revenue Department, and gave the questionnaires to samples. All participants were chosen by convenience sampling.

2. The researcher collected the data from an annual report of Revenue Department. It included the statistic of income tax revenue for the year 2012. This data will use to compare the personal income tax with the culture of taxation.

**(d) Data Analysis**

This study employed a quantitative methodology of data analysis. The analysis of the data included numerical rating obtained from the selected items in the self-assessment report. Responses scale were input into SPSS for each of the 200 respondents along with their demographic data. The patterns of culture of taxation were determined by the specific questions in Part 1. Test of statistical analysis (independent sample t-test) were performed to determine the relationship between the attitude and behavior of personal income taxpayer.

**(4) Results and Discussion**

The patterns of taxpayers’ culture will be discovered and the research questions will be tested in this section. This section is organized into four parts :(a) General information of participants, (b) Behaviors that represent personal income taxpayers’ culture, (c) Attitudes of personal income taxpayers, and (d) The relationship between taxpayers’ culture and the effectiveness of tax collection in Thailand

**(a) General Information of Participants**

The table 1 show the properties of the major participants in this study. The participants are predominantly female (61.5 percent), aged between 31-40 years (33 percent), graduated with a bachelor’s degree (49 percent), are single (54 percent), are civil servants (56 percent) and have an income in the range of 20,001 – 50,000 baht (50.5 percent)

|  |
| --- |
| Table 1 : The properties of the random study population ( 200 samples)  |
| **Characteristic** | **The percentage** |
| **Gender :** | Female | 61.5 |
| **Age (year)** |   |  |
|  | Under 30 years | 22.0 |
|  | 31-40 years | 33.0 |
|  | 41-50 years | 24.0 |
|  | 50 years and over | 21.0 |
|   | Total | 100.0 |
| **Education** |   |  |
|  | Lower than Bachelor’s Degree | 21.0 |
|  | Bachelor’s Degree | 49.0 |
|  | Master’s Degree and higher | 30.0 |
|   | Total | 100.0 |
| **Marital status** |  |
|  | Single | 54.0 |
|  | Married | 41.5 |
|  | Divorced/Widowed | 4.5 |
|   | Total | 100.0 |
| **Occupation** |   |  |
|  | Civil servant | 56.0 |
|  | Employee | 22.5 |
|  | Own business | 11.5 |
|  | Contractor | 4.5 |
|  | Others | 5.5 |
|   | Total | 100.0 |
| **Income** |   |  |
|  | Less than 20,000 Baht | 28.5 |
|  | 20,001 – 50,000 Baht | 50.5 |
|  | 50,001 – 90,000 Baht | 2.5 |
|  | 90,001 – 340,000 Baht | 7.5 |
|  | missing | 11.0 |
|   | Total | 100.0 |

**(b) Behaviors that represent personal income taxpayers’ culture**

The first stage in any data analysis is to explore the data collected to get ideas of any patterns. The information about personal income taxpayers’ behavior was used to determine the patterns of culture of taxation in Thailand. Three types of behavior included (1) filing personal income taxes (2) declaration of total income and (3) calculation of deductions and allowances.

 (1) Filing personal income taxes : Behaviors of participant about filing tax form reflect tax compliance and tax evasion. Behaviors can be classified into two groups; first is for those who filed taxes correctly and consistent with the source of income and second is for those who filed taxes incorrectly and did not consistent with the source of income. The questions that used to separate two groups are “What are the sources of your income?” and “Which tax form do you file?”

 The results from the survey show that 97 personal income taxpayers (48.5 percent) filed taxes correctly and consistent with the source of income. Their responses for the two questions are the following.

1. Source of income is salary only and filed PND 91[[2]](#footnote-2) form.

2. Source of income is salary and other income and filed PND 90[[3]](#footnote-3) form.

3. Source of income come from business and filed PND 90 and PND 94[[4]](#footnote-4) form.

 The other responses for those two questions are illegal and were set as incorrect group. The results found that 103 personal income taxpayers (51.5 percent) filed taxes incorrectly and did not consistent with the source of income. The table2 showed personal income taxpayers’ behavior about filing tax form.

|  |
| --- |
| Table 2 : The behavior of personal income taxpayers about filing tax form  |
| **Behavior** | **Frequency**  | **Ratio** |
| Filed taxes correctly and consistent with the source of income | 97 | 48.5 |
| Filed taxes incorrectly and did not consistent with the source of income | 103 | 51.5 |
| **Total** | 200 | 100.0 |

 (2) Declaration of total income : To prove that personal income taxpayers declared their income honestly, the respondents were asked “Do you have other income such as income from extra work, income from rents, dividend, interests, and etc. which you do not file in the tax form?”. The answer “yes” of this question indicated the evasion culture of the respondents.

| Table 3 : The answers of question “Do you have other income such as income from extra work, income from rents, dividend, interests, and etc. which you do not file in the tax form?” |
| --- |
|  |  | Frequency | Percent | Cumulative Percent |
| Valid | Yes | 44 | 22.0 | 22.0 |
| No | 156 | 78.0 | 100.0 |
| Total | 200 | 100.0 |  |

The answers of the respondents showed that 44 personal income taxpayers (22 percent) have other income that they do not file in tax form and 156 personal income taxpayers (78 percent) declare their income honestly.

(3) Calculation of deductions and allowances : Two questions were employed to measure tax avoidance behavior of the respondents. First, the respondents were asked “Do you agree with the following statement?”. The rate of 1 to 5 ( 1 is strongly disagree and 5 is strongly agree) were given to the statement “You attempt to find loopholes in order to minimize your tax”. The respondents who gave the rate 4 and 5 will be classified as tax avoidance group.

The mean score of this statement from 200 respondents is 3.01 and the standard deviation is 1.45. The numbers of respondents that do not agree with the statement are 108 (54 percent) and the numbers of respondents that strongly agree and agree with this statement are 92 (46 percent). The result indicated that almost 50 percent of 200 respondents are in the avoidance group.

| Table 4 : Tax avoidance behavior |
| --- |
|  |  | Frequency | Percent | Cumulative Percent |
| Valid | Non-tax avoidance group | 108 | 54.0 | 54.0 |
| Tax avoidance group | 92 | 46.0 | 100.0 |
| Total | 200 | 100.0 | 100.0 |

The results from three types of tax behaviors demonstrated that the patterns of taxpayer culture in Thailand comprise of tax compliance, tax evasion and tax avoidance. The conclusion of the respondents’ behaviors was presented in Table 5.

Table 5 : Patterns of taxpayers’ culture in Thailand

|  |  |  |
| --- | --- | --- |
| **Behavior** | **Percentage** | **Pattern** |
| **1. Filing tax form** |  |  |
|  1.1 Correct and legal | 48.5 | Tax compliance |
|  1.2 Incorrect and unlawful | 51.5 | Tax evasion |
| **2. Declaration of income** |  |  |
|  2.1 Complete | 78.0 | Tax compliance |
|  2.2 Incomplete | 22.0 | Tax evasion |
| **3. Calculation of deductions** |  |  |
|  3.1 Find loopholes | 46.0 | Tax avoidance |
|  3.2 Do not find loopholes | 54.0 | Tax compliance |

 **(c) Attitudes of personal income taxpayers**

 The second objective of this study is to propose the strategies for tax collectors in order to collect tax more efficiently. The first question that tax collectors need to know is “What makes the different taxpayers’ culture?” In this section, the analysis of relationship between tax attitude and tax behavior will be presented. The empirical evidences about the relationship between tax attitude and tax behavior will be provided to prove that tax attitudes related to tax behaviors. An Independent sample t-test was used to test this hypothesis.

 (1) Perception towards taxes : The comparison between the group that filed a tax return correctly and incorrectly showed the different attitudes towards taxes of each group. The independent sample t-tests were performed on the data. It was found that there were significant differences on the attitudes about taxes between the group that filed tax return correctly and the group that filed tax return incorrectly.

Table 6 : Attitudes towards taxes

|  |  |  |  |
| --- | --- | --- | --- |
|  **Attitude towards taxes** | **Group** | **t** | **Sig.** |
| **Filed tax correctly** | **Filed tax incorrectly** |
|  | **S.D** |  | **S.D** |
| 1. Paying tax is a responsibility that should be willingly accepted by all Thais.
 | 4.81 | 0.44 | 4.73 | 0.47 | 1.34 | 0.21 |
| 1. Tax is necessary for country’s development
 | 4.74 | 0.55 | 4.63 | 0.61 | 1.36 | 0.22 |

The first statement showed the positive attitude about paying tax. It was found that the group that filed tax correctly or the group of compliant culture has more positive attitudes (mean score = 4.81) about tax than the group that filed tax incorrectly or the group of evaded culture (mean score = 4.73).

The second statement showed the attitude about the importance of tax. The result showed that the compliant group believed that tax is important for the country (mean score = 4.74) more than the evaded group (mean score = 4.63).

The analysis of the difference between the culture of compliance and evasion demonstrated that the attitudes towards taxes related to the behaviors of taxpayers. The more positive attitudes towards taxes, the more compliant culture.

(2) Perception towards tax authorities : The declaration of income can identify tax behavior of taxpayers. The group that declared income completely is the compliant group and the group that declared income incompletely is the evaded group. It was hypothesized that the more of trustworthy tax authorities, the more taxpayers’ compliance. The independent sample t-tests were performed on the data. It was found that there were significant differences on the attitudes towards tax authorities between the group that declared income completely and the group that declared income incompletely.

Table 7 : Attitudes towards tax authorities

|  |  |  |  |
| --- | --- | --- | --- |
| **Attitude towards tax authorities** | **Group** | **t** | **Sig.** |
| **Declare Income Completely** | **Declare Income Incompletely** |
|  | **S.D** |  | **S.D** |
| 1. Government spends more money than it earns and jeopardize for country. | 3.74 | 1.14 | 4.39 | 0.78 | 4.30 | 0.005 |
| 2. Most politicians and civil servants have been corrupted and no longer work properly. | 3.92 | 1.30 | 4.45 | 0.98 | 2.95 | 0.005 |

Both statements showed the negative attitude towards tax authorities. The first statement is about how the government used taxes revenue. For the first statement, it was found that the group that declared income incompletely or the group of evaded culture has more negative attitudes (mean score = 4.39) about tax than the group that declared income incompletely or the group of compliant culture (mean score = 3.74).

The result is still the same for the second statement. The statistics in Table showed the higher mean score (4.45) of negative attitudes toward tax authorities in the evaded group. In the compliant group, the mean score is 3.92. However, the second statement which was about the corruption of government and tax authorities has higher mean score than the first statement. It can be concluded that corruption in the system affected taxpayers’ perception more than the administration of the government.

The analysis of the difference between the culture of compliance and evasion demonstrated that the attitudes towards taxes authorities related to the behaviors of taxpayers. If taxpayers have more positive attitudes toward tax authorities, they will pay their taxes voluntarily. But if the government’s image is still untrustworthiness especially the corruption in government, taxpayers will tend to be evaded taxes.

Finally, it can be concluded that attitudes or perceptions towards tax system and tax authorities affected the behaviors of taxpayers. The government should promote the importance of taxes to their citizens and build the positive attitudes towards taxes and tax authorities. In addition, the improvement of tax administration is required. Tax authorities should work with more accountability. If tax officers still lack of trustworthiness, the goal of more effective tax collection cannot be achieved.

**(d) The relationship between taxpayers’ culture and the effectiveness of tax collection in Thailand**

There are 3 patterns of taxpayers’ culture; tax compliance, tax evasion and tax avoidance. Many countries want the compliant culture of taxpayer because the more voluntary compliance, the more total tax income. Tax avoidance is a legal usage to reduce the amount of tax that is payable. Even tax avoidance is legal, the culture of avoidance can cause an unexpected amount of total tax revenue. The last one is tax evasion, illegal acts of taxpayers to decrease their tax liabilities through some form of fraud. Tax evasion is the pattern that the government in all countries attempt to eradicate. The definitions of each pattern were presented in the Table 8.

In order to determine the overall culture of taxpayers in Thailand, the percentage of each pattern will be calculated. Tax compliance pattern calculated from the number of respondents who are the members of all 1.1, 2.1 and 3.2group. Tax evasion pattern calculated from the number of the respondents who are the members of all 1.2 and 2.2 group. And tax avoidance pattern calculated from the number of respondents who are the member of group 3.1. The results showed that the overall pattern of taxpayers’ culture in Thailand is tax avoidance.

Table 8: Patterns of taxpayer and statements representing them

|  |  |  |  |
| --- | --- | --- | --- |
| **Patterns** | **Perception toward tax system** | **Perception toward tax authority** | **Feeling of commitment** |
| **Compliance** | Have a positive attitude toward the tax system. Believe that the tax system is important and necessary for the development of the nation. Satisfaction of the tax system and tax laws. The legal system perceived as justice. | Have a positive orientation towards tax authorities and deference. Voluntary taxpayers comply to pay taxes and pay respects with tax authorities. Taxpayers accept tax authorities’ power and pay deference to tax collectors. | Paying taxes is a moral obligation that taxpayers ought to be done and it is a duty of the citizens. Taxpayers should comply tax law. |
| **Avoidance** | Have neutral attitudes towards the tax system. Taxpayers do not perceive tax system in terms of the mechanisms for national developments. But the tax system and tax laws can be molded to suit personal interests.  | The relationship between taxpayers and tax collectors refers to cops and robbers games. Taxpayers try to detect loopholes for their advantages and perceiving tax officers as cops who engage in catching them. | Paying tax is like a game. The more of detecting tax loophole, the more of benefits from tax system. |
| **Evasion** | Have a negative attitude towards the tax system. Tax system does not serve for public services and citizens’ benefits. | Ignorable taxpayers neglect and disregard for the tax laws. They do not pay respect to tax authorities. Defiance to tax authorities and try to keep distance away from tax system. They try to move themselves away from tax system.  | Paying tax is not in ignorable taxpayers’ mind. They block tax collectors from interact with them and move away from tax system. |

The results of the survey showed that the predominant culture of taxpayers in Thailand is tax avoidance. This major culture brings about the certain outcome of total personal income tax revenue. Almost 50 percent of the respondents have a culture of tax avoidance. And the voluntary compliance is only 21 percent. This is the reason why Thai government cannot collect all the taxes that are under the statutes owed to them.

In the year 2012, the total personal income tax is 266,091 million baht[[5]](#footnote-5). It is quite low when compare with the GDP of Thailand in the same year. Thailand had a GDP of 11.375 trillion baht (366.0 billion US dollars)[[6]](#footnote-6) in the year 2012. The ratio between total personal income tax revenue and GDP is only 2.34 percent. This can be conclude that the existing culture of taxation in Thai society is a major course of tax compliance deficiency and bring about low level of personal income tax revenue in Thailand.

**4. Conclusion and Recommendation**

 **(a) Conclusions**

The goal of this study is to discover the major pattern of taxpayers’ culture in Thailand and to investigate the relationship between culture of taxation and the success of tax collection. The research studies taxpayers who pay the personal income taxes in the year 2012. Fifteen area offices of Revenue Department in five different regions have been selected as study areas. This study conducted a survey of 200 taxpayers during June 2012 to January 2013.

Data from the self-assessment report in the survey was collected to test the main research question relating to these goals. The information about tax behaviors and tax attitudes were used to determine the patterns of taxpayers’ culture in Thailand. The findings showed that the major culture of taxpayers in Thailand is tax avoidance. These results contended that majority of taxpayers do not trust in the government and tax authorities. Most of them pay tax only when they had been confined by evidences. They usually apply as many loopholes as possible in order to minimize tax amounts. Moreover, voluntary compliances are generally low.

The significant findings resulted from the examination of the data also indicated that there was a relationship between tax behaviors and tax attitudes. The positive attitudes towards tax system and tax authorities affect the positive behaviors as tax compliance. If taxpayers believe that taxes are necessary for the development of the country and realize that paying tax is citizens’ duty, they will decide to pay their taxes to the government. In addition, the more negative attitudes towards tax authorities, the more tax evasion.

The suggestion for tax authorities to improve tax collection is that tax authorities should promote tax compliant culture in the country. First, government should concern more about tax knowledge management. Knowledge about tax, especially the positive aspects of tax for the citizens and country, should be provided to every individual within the country. Second, the improvement of tax administration is also necessary. Corruption in tax system should be eradicated from the country.

**(b) Recommendations for further research**

The information was studied and many significant findings resulted from the examination of the data. The findings, although significant, have some limitations. One limitation is that the findings explain only a group of personal income taxpayers who paid and filed their taxes only. This study cannot capture the potential taxpayers who were dancing outside tax system. The future research could conduct with potential taxpayers outside tax system. The other aspects of taxpayers’ culture may be found.

Another limitation is the design of the study. This study focused on personal income tax only. By only examining personal income tax, the researcher could not explain the overall taxpayers’ culture of the income tax. Further research into this field should study other type of income tax e.g. corporate income tax, or study the value added tax, sale tax etc. in order to get the overview of culture of taxation in the country. Another avenue of research could be using the comparative study of several countries to discover the result from the difference of taxpayers’ culture.

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1. The statistics from the World Bank URL: http://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS [↑](#footnote-ref-1)
2. PND 91 is personal income tax form for taxpayer who received income from employment during the period January to December, must pay personal income tax before the last day of March every year. [↑](#footnote-ref-2)
3. PND 90 is personal income tax form for taxpayer who received income from employment and other income during the period January to December, must file and pay personal income tax before the last day of March every year. [↑](#footnote-ref-3)
4. PND 94 is a half–year tax form of PND.90, during the period January to June, must file a half-year return and pay personal income tax by September each year. [↑](#footnote-ref-4)
5. The statistics from the Ministry of Finance, Thailand [↑](#footnote-ref-5)
6. The statistics from the World bank, URL : http://www.worldbank.org/en/country/thailand [↑](#footnote-ref-6)