Tax Administration Based on the Compliance Risk Management Principle of the International Borders in the Central Region of Lao People's Democratic Republic

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บทคัดย่อ

การวิจัยนี้เป็นการวิจัยและพัฒนา การวิจัยระยะที่ 1 เพื่อศึกษาปรากฏการณ์การจัดเก็บภาษีโดยหลักการบริหารความเสี่ยงของด่านสากลภาคกลาง สาธารณรัฐประชาธิปไตยประชาชนลาว ระหว่าง ปีพ.ศ. 2557 -2560 เครื่องมือการวิจัย ได้แก่ การศึกษาเอกสาร และการสัมภาษณ์ ผู้บริหารและเจ้าหน้าที่ภาษี ด่านภาษีสากลภาคกลาง จำนวน 20 คน การวิจัยระยะที่ 2 เพื่อสร้างรูปแบบการบริหารจัดเก็บภาษีโดยหลักการบริหารความเสี่ยงของด่านภาษีสากลภาคกลาง สาธารณรัฐประชาธิปไตยประชาชนลาว วิพากษ์รูปแบบโดยการเสวนากลุ่ม และการประเมินของผู้เชี่ยวชาญ และ การวิจัยระยะที่ 3 เพื่อทดลองใช้และประเมินผลรูปแบบการบริหารจัดเก็บภาษีโดยหลักการบริหารความเสี่ยง ของด่านภาษีสากลภาคกลาง สาธารณรัฐประชาธิปไตยประชาชนลาว กลุ่มทดลอง คือ เจ้าหน้าที่ภาษีด่านภาษีสากล สะพานมิตรภาพ 2 จำนวน 30 คน ด้วยวิธีการสุ่มอย่างง่าย เปรียบเทียบผลระหว่างก่อนและหลังการทดลอง ด้วย MANOVA

ผลการวิจัยพบว่า 1) ปรากฏการณ์การจัดเก็บภาษีของด่านภาษีสากลภาคกลาง สาธารณรัฐประชาธิปไตยประชาชนลาว ระหว่าง ปีพ.ศ. 2557 -2560 มีความเสี่ยง 4 ด้าน คือ ผู้เสียภาษี ทรัพยากร เครื่องมือ และผลลัพธ์ 2) รูปแบบการบริหารการจัดเก็บภาษีโดยหลักการบริหารความเสี่ยงของด่านภาษีสากลภาคกลาง สาธารณรัฐประชาธิปไตยประชาชนลาว เป็นกระบวนการการบริหารจัดเก็บภาษี โดยเลือกใช้เครื่องมือที่เหมาะสมกับคุณลักษณะของผู้เสียภาษีแต่ละประเภทและทรัพยากรที่มีอยู่ เพื่อส่งเสริมให้ผู้เสียภาษีปฏิบัติหน้าที่ทางภาษีให้ถูกต้อง และป้องกันการไม่ปฏิบัติตามหน้าที่ทางภาษี มี 7 ขั้นตอน ประกอบด้วย (1) การระบุผู้เสียภาษีที่ต้องการบริหารจัดการ (2) วิเคราะห์ปัญหาและสาเหตุที่ผู้เสียภาษีไม่ปฏิบัติตามหน้าที่ทางภาษี (3) ตั้งผลสัมฤทธิ์ที่ต้องการ (4) ประเมินเครื่องมือ (5) ใช้เครื่องมือกับผู้เสียภาษีและเจ้าหน้าที่ภาษี (6) เตรียมแผนใช้เครื่องมือ และ (7) เลือกเครื่องมือที่เหมาะสมกับประเภทผู้เสียภาษีและปัญหา ตามลำดับ 3) การบริหารจัดเก็บภาษีของด่านภาษีสากลภาคกลาง สาธารณรัฐประชาธิปไตยประชาชนลาว หลังการทดลองใช้รูปแบบการบริหารจัดเก็บภาษีโดยหลักการบริหารความเสี่ยง ดีขึ้นกว่าก่อนการทดลอง

คำสำคัญ : การบริหารจัดเก็บภาษี, หลักการบริหารความเสี่ยง, ด่านภาษีสากลภาคกลาง, สาธารณรัฐประชาธิปไตยประชาชนลาว

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ABSTRACT

The researches objectives were to investigate the phenomena of tax administration based on the principles of compliance risk management for the international borders in the central region of Lao People's Democratic Republic during 2557 to 2560, to design a model based on the principles of compliance risk management for tax administration of the international borders in the central region of Lao People's Democratic Republic, and to implement and evaluate the model for tax administration of the international borders in the central region of Lao People's Democratic Republic. The research was divided into three phases. In the first phase, the data of the phenomena of tax administration was collected by document study and interviewing four directors and sixteen tax officers of the four international borders in the central region of Lao People's Democratic Republic consisting of 1) Friendship Bridge 3 International Border 2) Napau International Border, 3) Friendship Bridge 2 International Border, and 4) Lao-Bao-Daensawan International Border. In the second phase, a model of tax administration based on the principles of compliance risk management was designed by twenty participants consisting of four directors and tax officers of the four international borders in the central region of Lao People's Democratic Republic, and specialists in tax management and compliance risk management through focus group discussion and criticizing the model. In the third phase, the model was implemented with thirty tax officers of the international border of Friendship Bridge 2, Sawanakhet Province. They were selected by simple random sampling. MANOVA was employed for data analysis.

The results showed that 1) the phenomena of tax administration of the international borders in the central region of Lao People's Democratic Republic during 2557 to 2560 consisted of 4 risks: taxpayers, resources, equipment, and results. 2) The model of tax administration based on the compliance risk management principle was a process of risk management for tax administration. An equipment was selected to suit taxpayers' traits and current resources. These enhanced taxpayers to follow the tax law correctly, and preventing tax avoidance. The model occurs in a circle of 7 steps: 1) Identifying taxpayers for tax administration, 2) Analyzing taxpayers' problems and causes, 3) Setting achievement goals, 4) Evaluating the equipment, 5) Implementing the equipment with taxpayers and tax officers, 6) Planning to use the equipment, and 7) Choosing the proper equipment with type of taxpayers and problems, respectively. 3) Tax administration of the International borders in the central of Lao People's Democratic Republic, after implementing the model of tax administration based on the compliance risk management principle, was better than that of before implementing.

Keywords : Tax Administration, Compliance Risk Management Principle, International Border, the Central Region of Lao (PDR)

Introduction

Tax administration is the important tool of a government to get revenues for country development expenditure. It is also uses to maintain the economic stability. Tax administration is concentrated on international standard systems, services, thoroughly tax payment, and equity. Besides, tax administration is used to distribute incomes fairly in terms of release poor and people's wellbeing. It accelerates the economic growth continuously by tax measures. (Revenue Department, 2546) Basically, good tax administration bases on the principles of equity, certainty, low compliance and collections costs, and flexibility. (Kerkkiat Phipatseritham, 2552) Thus, Ministry of Finance launches multi strategies on tax administration to get as much revenues as possible without disturbing people as taxpayers.

Lao government had policies on tax support and promote production, import - export, border pass, and product transportation in the country. The goals are to develop economy and society continuously expand, and strengthen government financial stability. (Office of Trade Promotion in International Countries, 2554) It can be concluded that tax administration is essential to revenues in developing Lao PDR.

According to the continuous changes of global economies, societies, and politics, tax administration has been complex in every country. Factors affecting tax administration were taxpayers' behaviors, tax officers' competencies, budget, environment for tax payment, collaboration, tax laws and regulations, including instrument for protecting risks. (European Union, 2010; Pornphan Tanmuntong, 2550; Sirirat Wirunphan, 2553; Soyphet Lisni, 2557; Siriporn Sisawang and Sithidej Sirisukkha, 2558; Surasak Topasi and Jittraporn Suttiworaset, 2561) Amiga Sakharin (2560) stated that nowadays, tax administration has confronted some challenges on unstable economy, advance technologies, political stability, natural disaster, especially tax mission raising double each year. Therefore, tax administration may have risks. The government loses revenues and lack a financial stability.

Tax administration based on the compliance risk management principle or CRM is the new concept of tax administration by choosing the appropriate equipment to type of taxpayers and current resources. It aims to promote taxpayers' good attitudes towards their own tax payable, and to prevent illegal tax duties. It consists of 4 components of taxpayers, resources, equipment, and result. The risks will be managed by the process of identification taxpayers, analyzing problems and causes, setting achievement goals, evaluation, implementation, planning, and choosing the equipment for taxpayers. CRM can decrease the length of tax administration. It conveys the equity to taxpayers. (Risk Management Center (2556) CRM can convince taxpayers' confidence and satisfaction to tax administration (Supranee Hansachaktri, 2557) In conclude, CRM is the tool which push the strategy of tax administration reach the goals

efficiently and effectively.

The international borders has major responsibilities on import-export tax collection for country revenues. The protection and suppression on tax avoidance, the promotion of export by tax measure and service for exporters and importers are also the major mission in promoting international trade of which exporters can export conveniently. AEC agreement on trade challenges the international borders of Lao PDR. to confront with the higher quantity of export and import continuously. The international borders in the central region of Lao PDR are situated at the borders of Lao - Thailand, and Lao – Vietnam. Nowadays, these international borders do duties under the limit of officers, budget, and facilities. As a result, the revenues didn't reach the estimated revenues continuously. Economic Trade (2562) Economic Trade (2562) stated that in 2561, Loa PDR. got revenues higher 39.34 million US. Dollar, but it couldn't reach the estimated revenues at 843.09 million U.S. dollar. In addition, the international borders in the central region of Lao PDR. have to find out the efficient alternative for tax administration.

Objectives

1. To investigate the phenomena of tax administration based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic during 2557-2560

2. To design a model of tax administration based on the compliance risk

management principle of the international borders in the central region of Lao People's Democratic Republic

3. To implement and evaluate the model of tax administration based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic

Hypotheses

Tax administration abilities based on the compliance risk management principle of the international borders in the central region, Lao People's Democratic Republic, after implementing the model were better than those before implementing.

Methodology

The research took place at 4 international borders in the central region of Lao People's Democratic Republic: 1) Friendship Bridge 3 International Border, 2) Napau International Border, 3) Friendship Bridge 2 International Border, and 4) Lao-Bao-Daensawan International Border. It concerned with the content of compliance risk management principle of tax management. It took 9 months, from January to September, 2561. It was conducted into 3 phases: Phase 1: The investigation of tax administration phenomena based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic during 2557-2560; Phase 2: A model design of tax administration based on the

compliance risk management principle; and Phase 3: The implementation and evaluation of the model.

1. Population, Samples, and Target Group

In the first phase, the target group were 20 key informants such as administrators and tax officers from 4 international borders in the central region of Lao People's Democratic Republic: 1) Friendship Bridge 3 International Border, 2) Napau International Border, 3) Friendship Bridge 2 International Border, and 4) Lao-Bao-Daensawan International Border. These key informants were selected by a purposive sampling method from those who gained at least 5 years in tax administration experiences.

In the second phase, the target group were 20 specialists and stakeholders who concerned with tax administration of the international borders in the central region of Lao People's Democratic Republic. They included the administrators of the international border, academicians, tax officers, and taxpayers, who were selected by a purposive sampling method.

In the third phase, the population were 174 administrators of the international borders, and tax officers from 4 international borders in the central region of Lao People's Democratic Republic. The samples were 30 administrators and tax officers from the Friendship Bridge 2 International Border. Yamane's formula (1973) and the simple random sampling method were used to determinate the sample size and samples.

2. Research Variables

In the first phase, there were 4 variables, including taxpayers, resources, instrument, and results.

In the third phase, the independent variable was the model of tax administration based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic. The dependent variable was tax administration abilities based on the compliance risk management principle.

3. Data collection

An analysis of document was used to investigate the phenomena of tax administration based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic during 2557-2560. The document included the annual and quarterly reports of tax administration, the strategic plan, the tax law and regulations, and taxpayers' records. Then, the 20 key informants were interviewed in a semi-structured form on the topics of problems of taxpayers' behaviors, capabilities of international borders, tax administration risks, preventions of risk management, tax administration systems, and the impacts of tax law. The interview included knowledge, skills, and attributes needed.

The model of tax administration based on the compliance risk management principle was designed by using the result of the research phase 1. After that, the model was commented through the focus group technique, and the specialists' comments.

The model was implemented and evaluated by 30 subjects of the experimental group. They were measured before and after implementing the model by the measurement form.

4. Data Analysis

The document data were compared between revenues and estimated revenues during 2557-2560. While the interviewed data were analyzed by the content analysis method. MANOVA was employed to test the hypothesis in phase 3.

Results

1. The tax administration phenomena based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic between 2557-2560 consisted of 4 components: taxpayer, resources, instrument, and results.

1) There were 230 taxpayers/corporations. Napau International Border, Friendship Bridge 2 International Border, Friendship Bridge 3 International Border, and Lao-Bao-Daensawan International Border had taxpayers ranging from high to low respectively. The taxpayers were classified into 2 groups, a good taxpayer group and a bad taxpayer group. The bad taxpayers had 150 corporations, higher than good taxpayers, total 80. Bad taxpayers did not pay taxes as their tax payable, or avoided tax payment. But good taxpayers strictly paid taxes in time as their tax payable, and kept their tax duties. Napau International Border had the highest both bad taxpayers and good taxpayers, while Lao-Bao-Daensawan International Border also had both the lowest bad taxpayers and good taxpayers. All data is showed in table 1.

Table 1 The phenomena of tax administration based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic between 2557-2560 in taxpayer aspect

International Borders in the Central Region of Lao PDR.	Numbers of Taxpayer (Corporation)		Total
	Good taxpayer	Bad taxpayer	
1. Friendship Bridge 2 International Border	13	33	46
2. Friendship Bridge 3 International Border	16	33	49
3. Napau International Border	39	59	98
4. Lao-Bao-Daensawan International Border	12	25	37
รวม	80	150	230

2) Resources were at the low capabilities. There were a few tax officers,

totally 174. Most of them were male, age 36-49 years, with a bachelor degree in various

fields, and 1-10 year- work experience. Budget was allocated insufficiently. Besides, they lacked facilities and modern machines, such as scanners, computer network systems. Tax filling systems was duplicated, and out of dated. The government will launch Laos National Single Window (LNSW) project in all International borders soon.

3) All international borders in the central region had systems and mechanism of tax administration: knowledge transfer, directing, law amendment, suppression, and tax audit under tax laws and regulations of the Ministry of Finance of Lao PDR and AEC agreement. Information and knowledge could be accessed either online media, or brochures, public relations board, asking directly. Tax had been audited monthly, quarterly, and yearly through internal and external audits. Tax suppression system could be warned, fined,

given penalty, and withdrawn licenses, respectively. However, tax law did not suit current situations of economic and politic changes both inside and outside country. Besides, an avoid tax protection, historical tax audit, and tax suppression couldn't work efficiently and thoroughly.

4) The revenues of international borders as a whole were lower than those estimated revenues during 2557-2560, and 2558-2560 for two years continuously, except the revenues during 2559-2560. Tax revenues during 2559-2560 of Friendship Bridge 3 International border, Napau international border, and Lao-bao-Daensawan international border gained higher than estimated revenues, except Friendship Bridge International border which gained lower than that estimated. The data is showed in table 2.

Table 2 Comparison revenues and estimated revenues of international borders in the central region of Lao People's Democratic Republic during 2557-2560

	2557-2558		2558-2559		2559-2560	
	Estimated Revenue	Revenue	Estimated Revenue	Revenue	Estimated Revenue	Revenue
1. Friendship Bridge 2 International Border						
	580,000,000,000	470,947,000,000	645,386,500,000	415,404,071,030	472,060,000,000	444,036,935,600
2. Friendship Bridge 3 International Border						
	190,000,000,000	183,416,501,900	252,423,000,000	176,108,301,900	207,668,000,000	236,615,860,600
3. Napau International Border						
	120,000,000,000	56,638,842,400	76,886,000,000	64,935,043,700	67,000,000,000	118,040,449,600
	2557-2558		2558-2559		2559-2560	
	Estimated Revenue	Revenue	Estimated Revenue	Revenue	Revenue	Revenue
4. Lao-Bao-Daensawan International Border						
	170,000,000,000	150,336,497,600	211,559,000,000	123,636,876,050	135,000,000,000	174,671,000,000
Total	1,060,000,000,000	861,338,841,900	1,186,254,500,000	780,084,292,680	881,728,000,000	973,364,245,800

Notice: Unit of Measure is Metallica Kip

2. The model of tax administration based on the compliance risk management principle was a process of risk management for tax administration. An equipment was selected to suit taxpayers' traits and current resources. These enhanced taxpayers to follow the tax law correctly, and preventing tax avoidance. The model occurs in a circle of 7 steps: 1) Identifying taxpayers for tax administration, 2) Analyzing taxpayers' problems and causes, 3) Setting achievement goals, 4) Evaluating the equipment, 5) Implementing the equipment with tax payers and tax officers, 6) Planning to use the equipment, and 7) Choosing the proper equipment with type of tax payers and problems, respectively. The model is showed in diagram 1.
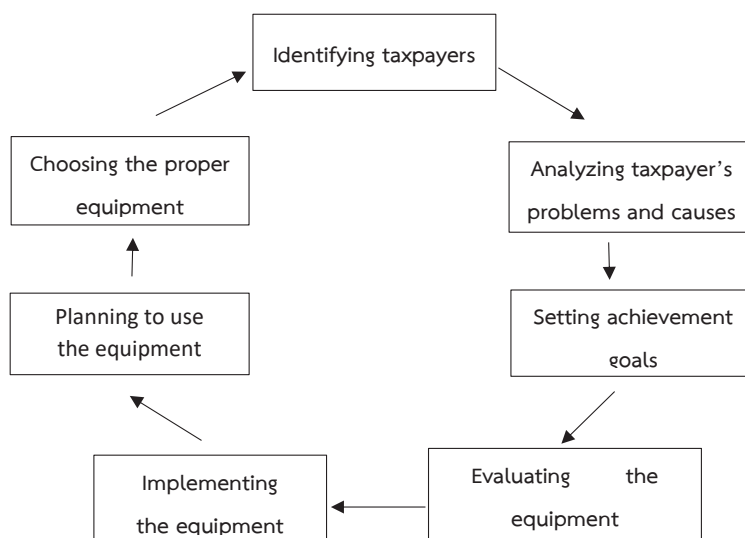

Diagram 1 The model of tax administration based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic

3. Tax administration abilities of the International borders in the central of Lao People's Democratic Republic, after implementing the model of tax administration based on the compliance risk management principle, was better than that of before implementing at the .05 level of significance. The data is showed in Table 2.

Table 2 A comparison of scoring between before implementing and after implementing the model of tax administration based on the compliance risk management principle of the international borders in the central region of Lao People's Democratic Republic

Variable	N	Pretest		Posttest		t	df	Sig
		$\bar{x}$	S.D.	$\bar{x}$	S.D.			(2-tailed)
Tax administration abilities based on the compliance risk management principle	30	2.6816	.10817	4.6092	.11853	53.030	29	0.000*

Discussion

1. The study showed that the phenomena of tax administration of the international borders in the central region of Lao People's Democratic Republic during 2557 to 2560 consisted of 4 risks: taxpayers, resources, equipment, and results. There were more bad taxpayers than good taxpayers. The result may be caused by inefficient system and insufficient officers for tax administration. Revenue Department (2556) stated that the efficient tax management were taxpayers' duty awareness, nature of tax law, tax officers' competencies, environment, tax structure, and information base. So did Siriporn Sisawang and Sithidej Sirisukkha (2558) and Surasak Topasi and Jittraporn Suttiworaset (2561) founded that taxpayers, tax officers' efficiency, and environment were major factors of tax administration. Besides, Soyphet Lisni (2557) founded that taxpayers' traits and environment had direct effects to the efficiency of tax administration of revenue office of region 8. Sirirat Wirunphan (2553) and Pornphan Tanmuntong (2550) founded that people's collaboration was the major factor.

2. The study showed that the model of tax administration based on the compliance risk management principle was a process of risk management for tax administration. An equipment was selected to suit taxpayers' traits and current resources. These enhanced taxpayers to follow the tax law correctly, and preventing tax avoidance. The model occurs in a circle of 7 steps: 1) Identifying taxpayers for tax administration, 2) Analyzing taxpayers' problems and causes, 3) Setting achievement goals, 4) Evaluating the equipment, 5) Implementing the equipment with taxpayers and tax officers, 6) Planning to use the equipment, and 7) Choosing the proper equipment with type of taxpayers and problems, respectively. The result conformed to European Union's concept of compliance risk management (2010) emphasis taxpayers' willingness to pay tax payable and a model of risk management consisted of identification, analysis, prioritization, implementation, and evaluation. Sasigan Chatupha (2557) stated that new tax administration process could enhance to achieve tax administration goals.

3) Tax administration of the International borders in the central of Lao People's Democratic Republic, after implementing the model of tax administration based on the compliance risk management principle, was better than that of before implementing. The use of the model had an impact on the revenues of Friendship Bridge 2 international border gained higher 20 percent though the expenditure got higher 44 percent.

This may be caused by a personnel development which conformed to the principle of training. Wijit Awakun (2550) stated that on the job training in a short term could make personnel fulfill knowledge, abilities, and skillful on their jobs. Training will be achieved in appropriate techniques such as lecture, brainstorming, demonstration, case study, or role play. Supranee Hansachaktri (2557) founded that accounting auditors for new concept of tax administration for risk management should have more knowledge about tax law, and professional skills, convincing customers' confidence, and service--mended. Therefore, the training of the model could achieve the goals.

Suggestion

1. The model of tax administration based on the compliance risk management principle can enhance taxpayers' positive attitudes towards their tax payable. It also enhances tax officers pay attention on their duties. It helps tax administration be equity, acceptability, and flexibility to taxpayers.

Therefore, the international borders in the central region of Lao PDR. should launch policies about using the model in all 4 international borders, and also plan a collaborative project with import and export businesses

2. Be careful to use the model in other international borders. It will be more efficient and effective to taxpayers' behaviors, resources, instrument, and results, especially the current economic and political situations of the country.

3. The research should study impacts of using the tax administration based on the compliance risk management principle on both taxpayers and tax officers.

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