CORPORATE TAXPAYER SATISFACTION WITH TAX SERVICES: A STUDY OF TAX SUPERVISION DIVISION 6 OF THE BUREAU OF LARGE BUSINESS TAX ADMINISTRATION, THE REVENUE DEPARTMENT OF THAILAND

A MASTER'S PROJECT

BY

ANONG CHANNETR

Presented in Partial Fulfillment of the Requirements for the

Master of Arts Degree in Business English for International Communication

at Srinakharinwirot University

March 2007

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ความพึงพอใจของผู้เสียภาษีซึ่งเป็นนิติบุคคลต่อบริการของสรรพากร: กรณีศึกษา
ส่วนกำกับดูแลผู้เสียภาษี 6 สำนักบริหารภาษีธุรกิจขนาดใหญ่ กรมสรรพากร ประเทศไทย

บทคัดย่อ

ของ

อนงค์ จันทร์เนตร

เสนอต่อบัณฑิตวิทยาลัย มหาวิทยาลัยศรีนครินทรวิโรฒ เพื่อเป็นส่วนหนึ่งของการศึกษาตามหลักสูตร
ปริญญาศิลปศาสตร์มหาบัณฑิต สาขาวิชาภาษาอังกฤษธุรกิจเพื่อการสื่อสารนานาชาติ
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การศึกษาครั้งนี้มีวัตถุประสงค์เพื่อศึกษาระดับความพึงพอใจของผู้เสียภาษีซึ่งเป็นนิติบุคคลต่อการให้บริการของส่วนกำกับดูแลผู้เสียภาษี 6 สำนักบริหารภาษีธุรกิจขนาดใหญ่ กรมสรรพากร ประเทศไทย

การศึกษานี้ใช้แบบสอบถามเพื่อเก็บข้อมูลจากกลุ่มตัวอย่างผู้เสียภาษีซึ่งเป็นนิติบุคคลรายใหญ่(มีรายได้หนึ่งพันล้านบาทต่อปี) จำนวน 50 รายใน 10 ประเภทธุรกิจ ซึ่งอยู่ในการกำกับดูแลของส่วนกำกับดูแลผู้เสียภาษี 6 โดยทำการสำรวจและรวบรวมข้อมูลในเดือนตุลาคม 2549 สถิติมาตรฐานที่ใช้ในการวิเคราะห์ข้อมูล ได้แก่ ค่าร้อยละและค่าเฉลี่ย

ผลการศึกษาพบว่า กลุ่มตัวอย่างส่วนใหญ่ มีความพึงพอใจต่อบริการโดยรวมในระดับพอใจปานกลาง และระดับพอใจมาก ต่อบริการทั้ง 4 ด้าน คือ ด้านสถานที่และสิ่งอำนวยความสะดวก, การให้บริการในด้านการติดต่อสื่อสาร, ด้านเจ้าหน้าที่ผู้ปฏิบัติงานและผลสำเร็จของการให้บริการ ผลการศึกษายังพบว่า ผู้เสียภาษีมีความพึงพอใจต่อเจ้าหน้าที่ผู้ปฏิบัติงานมากที่สุด โดยเฉพาะอย่างยิ่ง ผู้เสียภาษีเห็นว่าเจ้าหน้าที่ได้ปฏิบัติต่อทุกคนเท่าเทียมกัน มิได้เลือกปฏิบัติ ความพึงพอใจในลำดับต่อมาคือความพึงพอใจต่อผลสำเร็จของการให้บริการ และการให้บริการในด้านการติดต่อสื่อสาร ส่วนบริการที่ผู้เสียภาษีพึงพอใจน้อยที่สุด คือ ด้านสถานที่และสิ่งอำนวยความสะดวก โดยเฉพาะอย่างยิ่งสถานที่จอดรถ

CORPORATE TAXPAYER SATISFACTION WITH TAX SERVICES: A STUDY OF TAX SUPERVISION DIVISION 6 OF THE BUREAU OF LARGE BUSINESS TAX ADMINISTRATION, THE REVENUE DEPARTMENT OF THAILAND

AN ABSTRACT

BY

ANONG CHANNETR

Presented in Partial Fulfillment of the Requirements for the

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Anong Channetr. (2007). *Corporate Taxpayer Satisfaction with Tax Services: A Study of Tax Supervision Division 6 of the Bureau of Large Business Tax Administration, The Revenue Department of Thailand.* Master's Project, M.A. (Business English for International Communication). Bangkok: Graduate School, Srinakharinwirot University. Project Advisor: Mr. Leroy Alan Quick.

This study was conducted in order to determine corporate taxpayer satisfaction with the tax services provided by Tax Supervision Division 6 of the Bureau of Large Business Tax Administration, The Revenue Department of Thailand.

The data for this study were acquired by use of a confidential questionnaire distributed to 50 large corporate taxpayers (one billion baht revenue/year) in the ten industries supervised by Tax Supervision Division 6. The survey was conducted in October 2006. The data were analyzed by use of standard statistical principles: percentages and means.

The findings of this study showed that most corporate taxpayers were "Satisfied" or "Very Satisfied" with all four tax service areas examined: Access & Facilities, Communications, Tax Personnel and Service Results. The findings also revealed that satisfaction with the Tax Personnel, particularly the equality of service provided satisfied corporate taxpayers the most. This was followed by satisfaction with Service Results and Communications. Satisfaction with Access & Facilities, especially parking facilities, satisfied corporate taxpayers the least.

The Master's Project Advisor, Chair of Business English for International Communication Program, and Oral Defense Committee have approved this Master's Project as partial fulfillment of the requirements of the Master of Arts Degree in Business English for International Communication of Srinakharinwirot University.

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(Dr. Wanlapa Thaijinda)

This Master's Project has been approved as partial fulfillment of the requirements for the Master of Arts Degree in Business English for International Communication of Srinakharinwirot University.

…………………………….………………. Dean of the Faculty of Humanities

(Associate Professor Chaleosri Pibulchol)

March ………, 2007

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Anong Channetr

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CHAPTER 1

INTRODUCTION

Background

On a global scale, customer/client satisfaction has become a key success factor for all enterprises. Speed, customization, and convenient locations are factors that create customer/client satisfaction. To survive, successful enterprises seek ways to build long-term relationships with customers/clients. Happy customers/clients buy again and again. This makes their buying job easier, and it also increases profits (Perreault; & McCarthy.1996: 40). As a result, more and more enterprises are being pushed to improve the quality of products and provide better services in order to keep their customers/clients.

Thai private sector organizations, non-profit organizations, and government bodies, like the Revenue Department of Thailand, are also being pushed to provide better services to customers/clients. Section 3/1 of the Thai Public Administration Act 1991 (amended by Amendment Act (No. 5) 2002) stipulates that all state operations shall be performed on the principles of good governance with effectiveness and efficiency, aiming to benefit the Thai people. The public sector shall deliver a better and more responsive service (The Revenue Department Annual Report 2004:39).

The Revenue Department (RD) is the main tax-collecting agency of Thailand under the supervision of the Ministry of Finance. The RD has sought, and is seeking, to change its role and image from an enforcement agency to that of a service provider.

According to Millet (1954:408), effective public service management means satisfactory service, responsible performance, and good governance. The RD seeks to implement effective public service management by reviewing its organizational structure in order to be consistent with its responsibilities, and by developing tax officers' skills to serve taxpayers and deliver services at international standards (The Revenue Department Annual Report 2004:27).

Tax Supervision Division 6, a functional unit of the Bureau of Large Business Tax Administration of the Revenue Department, is located in the Revenue Department building on Phaholyothin road. Seventy tax officers are employed in Division 6 and work closely with clients. Clients are large corporate taxpayers throughout Thailand who have an income of at least one billion baht per annum. As of July 2006, four hundred and three corporate taxpayers in ten industries are under the supervision of Division 6. The researcher is the manager of Tax Supervision Division 6. (See Appendix A: Organization Structure.)

Division 6 is responsible for supervising and caring for taxpayers, providing consulting services, and administering tax collection (Ministerial Regulations 2002). The most important objectives are to meet tax collection targets, and to provide satisfactory services to taxpayers. Division 6 strives to meet the second objective by welcoming taxpayers with friendly manners, paying them full attention, working with them in the spirit of cooperation and taking immediate action to serve them. Satisfactory services create a positive image of the RD and increase voluntary tax compliance by taxpayers. For these reasons, this study of corporate taxpayer satisfaction with tax services provided by Tax Supervision Division 6 of the Bureau of Large Business Tax Administration, the Revenue Department of Thailand, has been undertaken.

Statement of the Problem

Tax collection is a way to transfer money, or assets, from the taxpayers to the government. It is easy to understand why people do not want to pay taxes. Taxpayers are vexed and dissatisfied when they believe that the government uses their tax payments inappropriately, or when they do not receive a satisfactory tax service from the tax officers.

In the past, governments took little action to insure the provision of satisfactory services to taxpayers in Thailand. Scott (1991:1) said that customer service and customer satisfaction were discussed by many organizations, but poor service was still a major concern of most organizations. However, the Public Administration Act (2002) stipulated that government bodies must perform based on the principles of good governance (The Revenue Department Annual Report 2004:39). Thus, the RD is determined to develop satisfactory services for taxpayers and needs to be sure that taxpayers are satisfied.

Objective of the Study

This study is designed to explore corporate taxpayer satisfaction with tax services provided by Tax Supervision Division 6 of the Bureau of Large Business Tax Administration.

Research Questions

This objective leads directly to the following research questions:

1. How satisfied are corporate taxpayers with Tax Supervision Division 6 services?
2. Which services satisfy or dissatisfy corporate taxpayers most?

Significance of the Study

Like private sector organizations, public sector organizations (including Tax Supervision Division 6) are facing a more dynamic and turbulent environment. This environment includes changes in the business environment, unlimited service needs from taxpayers and government promotion of competition among government service providers to foster good governance (Rose; & Lawton.1999: 100).

This study focuses on corporate taxpayer satisfaction with the services provided by Tax Supervision Division 6 of the Bureau of Large Business Tax Administration. The results are useful as a basis for improving services to the public.

This study is important not only for the manager of Division 6, but also for all RD managers. Lessons learned from this study will be useful for the RD and help improve voluntary tax compliance by taxpayers. This in turn may lead to higher tax revenues and thereby enable the government to improve the quality of life of Thai citizens.

Definitions of Terms

The Revenue Code:	Tax laws and regulations used to govern tax collection
The Revenue Department:	A governmental organization under the Ministry of Finance which collects taxes under the Revenue Code
Bureau of Large Business Tax Administration:	One of ten bureaus under the Revenue Department of Thailand
Tax Supervision Division 6:	One of eleven functional units of the Bureau of Large Business Tax Administration
Taxpayer:	A juridical individual who has the right and duty to pay tax under the Revenue Code
Corporate Taxpayers:	Companies or partnerships which are organized under Thai law or which are organized under foreign laws but carry on business in Thailand and pay tax under the provisions of Thai corporate income tax law
Tax officer:	An individual who works for the Revenue Department
Tax services:	Services provided by the Revenue Department in 4 key services areas: access & facilities, communications, tax personnel and service results

Satisfaction: A person’s feelings of pleasure or disappointment resulting from comparing one’s perception of a tax service received (an outcome) and one’s initial expectations

Good governance: Defined by 8 major characteristics: participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive, and following the rule of law. Good governance assures that corruption is minimized, the views of minorities are taken into account and that the voices of the most vulnerable in society are heard in decision-making (UNESCAP: Online)

CHAPTER 2

REVIEW OF LITERATURE

This chapter consists of 4 major sections:

1. The Concept of Satisfaction
2. The Concept of Service
3. The Canadian Model
4. Related Research

1. The Concept of Satisfaction

Kotler defined satisfaction in general and Millett defined the characteristics of service that create client satisfaction.

Kotler (2000:36) defined satisfaction as a person's feelings of pleasure or disappointment resulting from comparing one's perception of a performance received (an outcome) and one's initial expectations. If performance falls shot of expectations, the client is dissatisfied. On the contrary, if performance matches expectations, the client is satisfied. If performance exceeds expectations, the client is highly satisfied or delighted.

Millett (1954:397– 400) pointed out that in a democratic government, public service management must focus on very specific service dimensions in order to deliver a satisfactory service. He focused on five characteristics of service that create client satisfaction. These are presented below.

First, equitable service means fairness in the administration of government work. All citizens should be treated equally in the eyes of the law and the administration. If a government service user receives preferential services, other service users may become dissatisfied with the unequal delivery of the service. If all service users receive equal treatment, then satisfaction levels will be uniform.

Second, timely service means that no performance of the public enterprise can be effective, which is not on time. In Thailand, government services must begin at eight-thirty in the morning, not begin to operate at noon. If government service users need to receive services in the morning, but must wait until noon, they become dissatisfied. Public services must begin and end on schedule. Management must assure that public services are performed on time.

Third, ample service means the right amount of service is in the right place at the right time: the right amount of supplies, equipment and staff; the right amount of telephone access; and the right geographical location which is easy to reach. The required amount of service is always available.

Fourth, continuous service means that the service is always available to the service users who need it. Public services cannot operate one week and close the next week. Management's task is to be always on the job, always ready and prepared to do the required work in the public interest.

Finally, progressive service means that the service improves in quality and performance. Using modern technology to produce more productivity, eliminating waste, and utilizing improved methods of operation, all increase the quality and productivity of public service providers.

In conclusion, effective public service management cannot be conceived of as apart from equity, timeliness, amplitude, continuity, and productivity.

2. The Concept of Service

Many experts have defined the meaning of service in various ways.

Lovelock (2001:3) stated that “service” was an act, or performance, of people offered by one party to another. Although the process may be tied to a physical product, the performance is essentially intangible and does not normally result in ownership of any of the factors of production. In addition, a service is an economic activity that creates value and provides benefits for clients at specific times and places, with the result of bringing about a desired change, in or on behalf of, the recipient of the service.

According to Chalermjirarat (1996:7–8), “service” can be defined by the following acronym:

S = Smiling & sympathetic: The provision of caring, individualized attention and a very close understanding between persons.

E = Early and responsive: The willingness to help a client and to provide a prompt service.

R = Respectful: The act of noticing with attention, the giving of consideration to clients, hence, care and respect.

V = Voluntary: Actions taken exercising free will without compulsion, without legal obligation, without expectation of return or profit.

I = Image enhancing: The studiously crafted personality profile of an individual, institution, or corporation created by working to improve the quality, value or status of the individual or organization.

C = Courteous: Polite behavior that shows respect for other people.

E = Enthusiastic: The strong feeling of excitement and interest in providing a service and the desire to become involved in it.

Parasuraman, Zeithaml and Berry (1985:79–84) said that in an achievable service, the ten most common dimensions cited by clients consisted of:

Tangibility: The appearance of physical facilities, equipment, personnel and communication materials.

Reliability: The ability to perform, dependably and accurately.

Responsiveness: The willingness to help clients and provide prompt service.

Competence: Possession of the required skills and knowledge to perform the service.

Courtesy: The politeness, respectfulness, consideration and friendliness of service providers.

Credibility: The trustworthiness, believability, honesty of the service providers.

Security: The freedom from danger, risk or doubt of clients.

Access: The approachability and ease of contact with the service providers.

Communication: Keeping clients informed in language they can understand and listening to them.

Understanding the Client: Making the effort to know clients and their needs.

In summary, service means all activities that make it easy for clients to get what they need/want. These activities create value and provide benefits for clients. The common service elements include appearance of physical facilities: equipment and location; personnel: smiling, sympathetic, responsive and courteous; and communication: understanding and listening to clients.

3. The Canadian Model

Canadian government bodies are known for providing satisfactory services to their clients, in particular, the Treasury Board Secretariat.

The Treasury Board Secretariat is an agency of the Canadian Government. Its mission is to promote high levels of client satisfaction in public sector service delivery. It also provides oversight of the financial management functions in government departments and bodies (Treasury Board of Canada Secretariat: Online).

The Treasury Board Secretariat stated that the goal of client satisfaction research was to determine the level of client satisfaction with government services and offered guidelines for the delivery of those services (Treasury Board of Canada Secretariat: Online).

The Treasury Board Secretariat defined six key service areas to explore client satisfaction levels for the Canada Revenue Agency (CRA). The satisfaction areas were Satisfaction with Access & Facilities, Satisfaction with Communications, Satisfaction with the Tax Personnel, Satisfaction with the Services per se, Satisfaction with Service Results, and Overall Satisfaction.

Satisfaction with Access & Facilities includes appropriateness of location and appearance, adequateness and comfort of facilities. Satisfaction with Communications includes appearance and clarity of signs, posted instructions/announcements, ease of understanding regulations, ease of getting information, ease of understanding information, instructions, forms, or documents provided to taxpayers, ease of filling out forms. Satisfaction with the Tax Personnel includes courtesy and helpfulness, skillfulness and competence, clarity of information/advice provided by tax personnel, understanding of taxpayer businesses by tax personnel, responsiveness of tax personnel, respectfulness of taxpayer rights as individuals, efforts of tax personnel to understand/listen to taxpayers, equitability of service provided to taxpayers. Satisfaction with the Service per se includes satisfaction with the overall quality of the service offered; the meeting of taxpayer expectations, and acceptance of service levels, and finally user fees. Satisfaction with

Service Results includes usefulness/helpfulness of the service, timeliness of service provided, success of the services, i.e., the service represents good value for money, and the improvement in the situation after receiving the service. Overall Satisfaction means the service provided was judged to be fair and important (Treasury Board of Canada Secretariat: Online).

The Canadian Model has been adopted as the framework for exploring corporate taxpayer satisfaction with services provided by Tax Supervision Division 6 of the Bureau of Large Business Tax Administration in this study. Four of the six satisfaction areas will be focused on in this study: Satisfaction with Access & Facilities, Satisfaction with Communications, Satisfaction with the Tax Personnel and Satisfaction with Service Results.

4. Related Research

Much research on customer/client satisfaction has been conducted in Thailand and abroad. The following are examples of research on taxpayer satisfaction in Thailand.

Putthadee (2004) conducted a study entitled, “The Taxpayer Satisfaction with the Personal Income Tax Refund Service of the Revenue Department”. The population in this study was 273 taxpayers in Wanonniwas district, Sakhonnakon province. The results showed that most taxpayers who claimed a tax refund were male, 36-45 years old, with bachelor degrees, married and working for the government. Overall satisfaction was at the ‘satisfied’ level, whereas, timeliness of services received was at the ‘most dissatisfied’ level, because the amount of time spent in tax refund evaluation was too long (between 31-45 days). The recommendations to the Area Revenue Branch office in Wanonniwas district, Sakhonnakon province was to improve its service and relations with taxpayers.

Mooksri (2004) conducted a study entitled, “Taxpayers Satisfaction Towards Services Provided by the Area Revenue Branch Office in the City of Sakhonnakorn”. The study focused on three areas of services: personnel, process, and place. The sampling group consisted of 400 taxpayers in the City of Sakhonnakorn. The results of the study indicated that taxpayer satisfaction with tax personnel was at the ‘most dissatisfied’ level because all taxpayers were not treated equally. However, satisfaction with facilities was at the ‘satisfied’ level. The taxpayers suggested that the offices should have sufficient car parking and use more technology in order to provide a better service.

Phakpaise (2005) conducted a study entitled, “The Taxpayers Satisfaction Towards Services of the Bangkok Area Revenue Office 5 (Bang Sue Area)”. The population in this study was 450 taxpayers using the services of the Bangkok Area Revenue Office 5.
The results of the study showed that generally the taxpayers were satisfied with the services at a ‘moderate’ level. The satisfactions with each aspect of the services were as follows: in the aspects of use of technology, modern equipment and officers, satisfaction was at a ‘high’ level. All tax officers served taxpayers with courtesy and helpfulness. In the aspects of service location, public relations and the service process, satisfaction was at a ‘moderate’

level. Respondent suggestions were for improving waiting areas and for adequate numbers of forms or documents.

Siddhivej (1999) conducted a study entitled, “A Study of Taxpayers’ Attitudes Towards Area Revenue Office Services in Bangkok: A Case Study of Area Revenue Office 6”. The study found that 200 taxpayers had good attitudes towards Area Revenue Office 6 and gender had an influence on taxpayers’ attitudes. Males had a more positive attitude towards Office 6 than did females. Age, vocation, education, income, and marital status had no influence on taxpayers’ attitudes. Taxpayers wanted faster services, more friendly manners from tax officers, improved tax consultations, better public relations and information, simpler tax forms and a more convenient location. In conclusion, the attitudes of taxpayers towards Area Revenue Office 6 services were good but the office needed to improve its services in line with taxpayers’ needs.

Research has also been conducted on customer/client satisfaction in domains other than taxpayer satisfaction. Three examples from Thailand are presented below.

Laotrakoonngam (2003) conducted a study entitled, “Customer Satisfaction Towards Cargo Services of Thai Airways’ International (Public) Company Limited.” The population in this study was 360 customers using cargo services. The researcher explored customer satisfaction with information services, service systems, the service process, service staff and service locations. The findings were that the majority of the users believed that the service systems, service process, and service location were at a ‘satisfactory’ level, while information services and service staff were at a lower than ‘satisfactory’ level. Customers with different educational levels, lengths of time using the service, and average amounts of cargo delivered per use of the services demonstrated different levels of satisfaction. Customers recommended that the procedures used in Cargo Terminal 1 should be the same as in Terminal 2. Facilities such as tools, equipment, and parking areas should be sufficient to serve all customers. Television, newspapers and magazines should also be available to customers while waiting for service.

Yaemphak (2003) conducted a study entitled, “Customers’ Satisfaction Toward the Hire Purchase and Leasing Service of Siam Panich Leasing Public Company in the Bangkok Metropolitan Area.” He examined customers’ satisfaction related to the conditions for granting credit, servicing and the image of the company. The results were all at a ‘satisfied’ level. Customers from different types of businesses had significantly different levels of satisfaction with conditions for granting credit and the image of the company, while the customers from different sizes of businesses had significantly different levels of satisfaction with only the conditions for granting credit.

Another study concentrating on customer satisfaction was, “A Comparative Study of the Passengers’ Satisfaction on the Service Quality of the Flight Attendants: A Case Study of the Thai Airways International Public Co, Ltd.” by Rujigosai (1999). This thesis explored 800 Thai and foreign passengers’ satisfaction with the company and flight attendants’ service quality during flights, and 517 Thai and foreign flight attendants’ satisfaction with their own services. The findings were, firstly Thai and foreign passengers' levels of satisfaction with the company and flight attendants service were high. Secondly, Thai and foreign flight attendants' satisfaction with their own services were also high. In addition, Thai and foreign flight attendants' satisfaction levels with their supervisors were also high. Thai flight attendants' satisfaction with co-workers was 'moderate' but foreign flight attendants' satisfaction with co-workers was high. Thai and foreign flight attendants' satisfaction with salary, other fringe benefits and services were also high.

The above examples of research demonstrate that much research on taxpayer and other types of client satisfaction has been conducted in Thailand. This present research will add to that body of knowledge.

CHAPTER 3

METHODOLOGY

This chapter includes 4 sections: respondents, research instrument, procedures and data analysis.

1. Respondents

The primary data for this study was collected by means of a questionnaire distributed to 50 corporate taxpayers representing large businesses to tax officers at Tax Supervision Division 6 of the Bureau of Large Business Tax Administration of the Revenue Department located on Phaholyothin Road. The five largest companies in each of the 10 industries supervised by Tax Supervision Division 6 based on their per annum income were included in the study.

2. Research Instrument

The data collection instrument employed in this research was a questionnaire. The questionnaire was designed to survey taxpayer satisfaction with Division 6. The questionnaire was prepared in English only. (See Appendix B.) All taxpayer representatives under the supervision of Division 6 were fully operational in English.

The questionnaire was divided into two parts:

Part 1: General Information

Part 1 consisted of two questions regarding the frequency of taxpayer visits to Tax Supervision Division 6 and the frequency of tax officer visits to the taxpayers' offices. These questions were included to indicate the frequency (closeness) of contacts between taxpayers and tax officers in the service delivery process. The answers to these two questions indicate the interaction between taxpayers and tax officers.

Part 2: Satisfaction Levels with the Services Provided

Part 2 asked the respondents to specify how well they were satisfied with Tax Supervision Division 6 services. Twenty-four questions in four service areas were posed: Satisfaction with Access & Facilities (six questions), Satisfaction with Communications (six questions), Satisfaction with the Tax Personnel (eight questions), and Satisfaction with Service Results (four questions). Four possible responses to each question were offered: very satisfied, satisfied, dissatisfied and very dissatisfied.

This part also included one closed question concerning overall service satisfaction, and one open-ended question on other areas of satisfaction/dissatisfaction with Tax Supervision Division 6 services.

3. Procedures

The survey was conducted in October 2006. The questionnaire was distributed to 50 large companies under the supervision of Tax Supervision Division 6. Tax officers visiting taxpayers' offices requested that the questionnaires be answered as completely and honestly as possible and returned to them in provided envelopes (sealed by the taxpayers) on the same day. All tax officers followed the same procedures and were instructed on how to request the participation and insure the cooperation of taxpayers. All corporate taxpayers receiving the questionnaire were reassured of the purpose of the survey, its value to the tax department, as well as the absolute confidentiality of all returned questionnaires. All 50 distributed questionnaires were returned.

4. Data Analysis

After receiving the completed questionnaires, results were tabulated and are presented in tables and figures in Chapter 4. Percentages and means were used to analyze the data. Conclusions are presented in line with the research questions followed by discussion in Chapter 5.

CHAPTER 4

FINDINGS

The purpose of this chapter is to report the findings of the study. This study explored corporate taxpayer satisfaction with tax services provided by Tax Supervision Division 6. A questionnaire was distributed to 50 corporate taxpayer representatives. The findings are based on the data obtained from the 50 returned questionnaires. The questionnaire was divided into two parts: General Information and Satisfaction Levels with the Services Provided.

Summaries and interpretations of the results of this study are presented and discussed in the order of the questions in the questionnaires. Tables are drawn to display the findings in percentages, means and a brief discussion is presented below each table.

Part 1: General Information

The frequency of taxpayer visits to Tax Supervision Division 6 and the frequency of tax officer visits to taxpayers' offices are shown in Table 1.

TABLE 1 FREQUENCY OF TAXPAYER/TAX OFFICER VISITS

	Daily	Weekly	Monthly	Quarterly	Semi-Annually	Annually	Total	Weighted Average
Weighting Scale	6	5	4	3	2	1		
Taxpayer visits to Division 6 (Percentage)	0 (0.00)	1 (2.00)	5 (10.00)	16 (32.00)	17 (34.00)	11 (22.00)	50 (100.00)	2.36
Tax officer visits to taxpayers' offices (Percentage)	0 (0.00)	0 (0.00)	1 (2.00)	10 (20.00)	20 (40.00)	19 (38.00)	50 (100.00)	1.86

Table 1 shows the frequencies and percentages of taxpayer visits to Tax Supervision Division 6 and tax officer visits to taxpayers' offices. The results show that of the 50 respondents, 34.00% believed that they visited Division 6 semi-annually; 32.00% believed they visited quarterly and 22.00% felt they visited Division 6 only once a year. Similarly, 40.00% of taxpayers believed that tax officers visited their offices semi-annually, but 38.00% felt tax officers' visits were only annual, while 20.00% felt they were quarterly.

Overall, in taxpayers' minds they believed that they visited Division 6 more frequently than tax officers visited them. Using the weighting scale indicated above, it was determined that the taxpayers believed they visited Division 6 more often than tax officers visited them. Their perception was that they visited Division 6 slightly more than twice a year (2.36), whereas tax officers visited them slightly less than twice a year in general (1.86).

Part 2: Satisfaction Levels with the Services Provided by Division 6

Tables 2-7 show taxpayer satisfaction levels in each service area focused on in this study: Satisfaction with Access & Facilities, Satisfaction with Communication, Satisfaction with the Tax Personnel, Satisfaction with Service Results and Overall Satisfaction.

Table 2, below, shows the level of taxpayer satisfaction with access & facilities.

TABLE 2 SATISFACTION WITH ACCESS & FACILITIES

Satisfaction with Access & Facilities	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Total
1. Appropriateness of location	6	43	1	0	50
(Percentage)	(12.00)	(86.00)	(2.00)	(0.00)	(100.00)
2. Appearance of building, offices, waiting areas	5	36	9	0	50
(Percentage)	(10.00)	(72.00)	(18.00)	(0.00)	(100.00)
3. Adequateness of parking facilities	4	22	15	9	50
(Percentage)	(8.00)	(44.00)	(30.00)	(18.00)	(100.00)
4. Comfort of offices and waiting areas	4	36	10	0	50
(Percentage)	(8.00)	(72.00)	(20.00)	(0.00)	(100.00)
5. Modern technology, e.g. e-filing…	4	40	6	0	50
(Percentage)	(8.00)	(80.00)	(12.00)	(0.00)	(100.00)
6. Confidentiality/Data Security	9	39	1	1	50
(Percentage)	(18.00)	(78.00)	(2.00)	(2.00)	(100.00)
Total	32	216	42	10	300
Percentages	10.67 %	72.00 %	14.00 %	3.33 %	100.00 %

Table 2 shows the level of taxpayer satisfaction with access and facilities. Overall, 72.00% of taxpayers were ‘satisfied’ and 10.67% were ‘very satisfied’, i.e. 82.67% were ‘satisfied’ or ‘very satisfied’. Only 17.33% were ‘dissatisfied’ or ‘very dissatisfied’. A closer look at each of the six items in this area of satisfaction shows that the appropriateness of the tax office location was the most satisfying (98.00% ‘satisfied’ or ‘very satisfied’). Adequateness of parking facilities was least satisfying (48.00% ‘dissatisfied’ or ‘very dissatisfied’).

Table 3 indicates the level of taxpayer satisfaction with communications. Six items were included and numbered 7 to 12 in the questionnaire.

TABLE 3 SATISFACTION WITH COMMUNICATIONS

Satisfaction with Communications	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Total
1. Appearance and clarity of signs, posted, instructions/ announcements	8	34	7	1	50
(Percentage)	(16.00)	(68.00)	(14.00)	(2.00)	(100.00)
2. Ease of understanding of regulations	9	32	9	0	50
(Percentage)	(18.00)	(64.00)	(18.00)	(0.00)	(100.00)
3. Ease of getting information	9	36	5	0	50
(Percentage)	(18.00)	(72.00)	(10.00)	(0.00)	(100.00)
4. Ease of understanding of information, instructions, forms or documents provided to taxpayers	10	33	7	0	50
(Percentage)	(20.00)	(66.00)	(14.00)	(0.00)	(100.00)
5. Ease of filling out forms	7	37	5	1	50
(Percentage)	(14.00)	(74.00)	(10.00)	(2.00)	(100.00)
6. Ease of contacting tax officers (telephone, e-mail…)	16	26	8	0	50
(Percentage)	(32.00)	(52.00)	(16.00)	(0.00)	(100.00)
Total	59	198	41	2	300
Percentages	19.67 %	66.00 %	13.67 %	0.66 %	100.00 %

Table 3 indicates the level of taxpayer satisfaction with communications. Overall, 66.00% of taxpayers were ‘satisfied’ and 19.67% were ‘very satisfied’; i.e. 85.67% were ‘satisfied’ or ‘very satisfied’, while only 14.33% were ‘dissatisfied’ or ‘very dissatisfied’.

A closer look at each of the six items in this area of satisfaction shows that ease of getting information was the most satisfying (90.00% ‘satisfied’ or ‘very satisfied’). Ease of understanding of regulations was least satisfying (18.00% ‘dissatisfied’).

Table 4 illustrates the level of taxpayer satisfaction with the tax personnel. Eight items were offered in this section and numbered 13 to 20 in the questionnaire.

TABLE 4 SATISFACTION WITH THE TAX PERSONNEL

Satisfaction with the Tax Personnel	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Total
1. Courtesy and helpfulness	18	29	2	1	50
(Percentage)	(36.00)	(58.00)	(4.00)	(2.00)	(100.00)
2. Skillfulness and competence	17	28	4	1	50
(Percentage)	(34.00)	(56.00)	(8.00)	(2.00)	(100.00)
3. Clarity information/advice provided by tax officers	8	34	7	1	50
(Percentage)	(16.00)	(68.00)	(14.00)	(2.00)	(100.00)
4. Understanding of your business by tax officers	10	33	6	1	50
(Percentage)	(20.00)	(66.00)	(12.00)	(2.00)	(100.00)
5. Responsiveness of tax officers	13	35	1	1	50
(Percentage)	(26.00)	(70.00)	(2.00)	(2.00)	(100.00)
6. Respectfulness of your rights	15	30	4	1	50
(Percentage)	(30.00)	(60.00)	(8.00)	(2.00)	(100.00)
7. Efforts of tax officers to listen to and understand you	15	30	5	0	50
(Percentage)	(30.00)	(60.00)	(10.00)	(0.00)	(100.00)
8. Equality of service provided to you and other taxpayers	18	32	0	0	50
(Percentage)	(36.00)	(64.00)	(0.00)	(0.00)	(100.00)
Total	114	251	29	6	400
Percentages	28.50 %	62.75 %	7.25 %	1.50 %	100.00 %

Table 4 illustrates the level of taxpayer satisfaction with the tax personnel. Overall, 91.25% of taxpayers were satisfied; 62.75% were 'satisfied' and 28.50% were 'very satisfied', while 8.75% were 'dissatisfied' or 'very dissatisfied'. The equality of service provided to taxpayers was the most satisfying; 100.00% of taxpayers were 'satisfied' or 'very satisfied'. The second and third most satisfying items in this area of satisfaction were the responsiveness of tax officers (96.00% 'satisfied' or 'very satisfied') and the courtesy and helpfulness of tax officers (94.00% 'satisfied' or 'very satisfied'). The clarity of information/advice provided by tax officers was the least satisfying (16.00% 'dissatisfied' or 'very dissatisfied').

Table 5, below, demonstrates satisfaction with service results and includes 4 items. Items 21 to 24 in the questionnaire dealt with this area of satisfaction.

TABLE 5 SATISFACTION WITH SERVICE RESULTS

Satisfaction with Service Results	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Total
1. Usefulness/helpfulness of the Service	13	34	3	0	50
(Percentage)	(26.00)	(68.00)	(6.00)	(0.00)	(100.00)
2. Timeliness of the service provided	10	34	6	0	50
(Percentage)	(20.00)	(68.00)	(12.00)	(0.00)	(100.00)
3. Success of the service	12	35	3	0	50
(Percentage)	(24.00)	(70.00)	(6.00)	(0.00)	(100.00)
4. Speed of results achieved because of the service	14	31	4	1	50
(Percentage)	(28.00)	(62.00)	(8.00)	(2.00)	(100.00)
Total	49	134	16	1	200
Percentages	24.50 %	67.00 %	8.00 %	0.50 %	(100.00)

Table 5 shows the level of taxpayer satisfaction with service results. Overall, 67.00% of taxpayers were ‘satisfied’ and 24.50% were ‘very satisfied’; i.e. 91.50% were ‘satisfied’ or ‘very satisfied’ while only 8.50% were ‘dissatisfied’ or ‘very dissatisfied’. Usefulness/ helpfulness of the service was the most satisfying item (94.00% ‘satisfied’ or ‘very satisfied’), followed by speed of service results (90.00% of taxpayers were ‘satisfied’ or ‘very satisfied’). Timeliness of the service provided was the least satisfying (12.00% ‘dissatisfied’).

Table 6 recaps the level of taxpayer satisfaction with each of the 4 service areas.

TABLE 6 SERVICE AREA SATISFACTION RANKING

Ranking	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Total	Weighted Average
1. Satisfaction with Access & Facilities	32	216	42	10	300	2.90
(Percentage)	(10.67)	(72.00)	(14.00)	(3.33)	(100.00)	
2. Satisfaction with Communication	59	198	41	2	300	3.05
(Percentage)	(19.67)	(66.00)	(13.67)	(0.66)	(100.00)	
3. Satisfaction with the Tax Personnel	114	251	29	6	400	3.18
(Percentage)	(28.50)	(62.75)	(7.25)	(1.50)	(100.00)	
4. Satisfaction with Service Results	49	134	16	1	200	3.16
(Percentage)	(24.50)	(67.00)	(8.00)	(0.50)	(100.00)	
Total	254	799	128	19	1200	
Percentages	(21.17)	(66.58)	(10.67)	(1.58)	(100.00)	

Table 6 recaps the level of taxpayer satisfaction with each of the four service areas: access and facilities, communication, tax personnel, and service results. Overall, 66.58% of taxpayers were ‘satisfied’ and 21.17% were ‘very satisfied’; i.e. 87.75% were ‘satisfied’ or ‘very satisfied’, while only 12.25% were ‘dissatisfied’ or ‘very dissatisfied’. A closer look at each of the four service areas of satisfaction shows that satisfaction with service results was the most satisfying (91.50% ‘satisfied’ or ‘very satisfied’). The second and third most satisfying areas of satisfaction were satisfaction with the tax personnel (91.25% ‘satisfied’ or 'very satisfied') and satisfaction with communication (85.67% 'satisfied' or 'very satisfied'). Satisfaction with access & facilities was the least satisfying (17.33% 'dissatisfied' or 'very dissatisfied'.

To determine the ranking of the levels of taxpayer satisfaction more precisely by taking into consideration dissatisfaction, the following weighting scale was employed: 4 = very satisfied, 3 = satisfied, 2 = dissatisfied, 1 = very dissatisfied. Satisfaction with Tax Personnel ranked as the most satisfying with a weighted average score of 3.18. This was closely followed by Satisfaction with Service Results; weighted average 3.16. Satisfaction with Communication ranked 3rd with a 3.05 weighted average. Satisfaction with Access & Facilities ranked 4th with a weighted average of 2.90.

A similar ranking of the specific services that satisfied corporate taxpayers the most is presented in descending order below.

1. Equality of service provided to taxpayers (100.00% 'satisfied' or 'very satisfied'),
2. Appropriateness of location (98.00% 'satisfied' or 'very satisfied'),
3. Confidentiality/Data Security and Responsiveness of tax officers (both 96.00% 'satisfied' or 'very satisfied'),
4. Courtesy and helpfulness, Usefulness/helpfulness of the service and Success of the service (all three 94.00% 'satisfied' or 'very satisfied'),
5. Ease of getting information, Skillfulness and competence, Respectfulness of taxpayer's right, Efforts of tax officers to listen to and understand taxpayers and

Speed of results achieved (all five 90.00% ‘satisfied’ or ‘very satisfied’),

6. Modern technology, Ease of understanding of information, Ease of filling out forms, and Timeliness of the service provided (all four 88.00% ‘satisfied’ or ‘very satisfied’),
7. Understanding of taxpayers’ business (86.00% ‘satisfied’ or ‘very satisfied’),
8. Appearance and clarity of signs, Ease of contacting tax officers and Clarity of information/advice provided (all three 84.00% ‘satisfied’ or ‘very satisfied’),
9. Appearance of buildings and Ease of understanding of regulations (both 82.00% ‘satisfied’ or ‘very satisfied’),
10. Comfort of offices and waiting areas (80.00% ‘satisfied’ or ‘very satisfied’), and
11. Adequateness of parking facilities (52.00% ‘satisfied’ or ‘very satisfied’).

All specific services in all service areas ‘satisfied’ or ‘very satisfied’ 80.00% or more of corporate taxpayers, except for the adequateness of parking facilities which ‘satisfied’ or ‘very satisfied’ only 52.00% of corporate taxpayers.

Table 7 details the responses of the 50 taxpayers to the closed question in the questionnaire asking them to give their overall level of satisfaction with Division 6 services.

TABLE 7 OVERALL SATISFACTION

	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Total
Overall services	13	35	2	0	50
(Percentage)	(26.00)	(70.00)	(4.00)	(0.00)	(100.00)

Overall, 70.00% of taxpayers were ‘satisfied’ and 26.00% were ‘very satisfied’ with Division 6 services. Only 2 respondents (4.00%) were ‘dissatisfied’. No respondent reported being ‘very dissatisfied’.

Respondent Comments and Suggestions

The final part of the questionnaire consisted of an open-ended question asking respondents for other comments on the services provided by Division 6 and suggestions for future improvements. Only 12 of 50 corporate taxpayers responded to this part of the questionnaire.

Three respondents underlined the inadequacy of the parking facilities and suggested that waiting areas should be improved. One of these respondents requested that workers be provided to help carry document boxes. One respondent said tax officers should understand both the Thai Accounting Standard and the International Accounting

Standard (IAS) because most companies employed IAS. Tax officers should understand that accounting standards are different than tax law. Further, tax officers should understand the taxpayers' business activities which change rapidly.

Another comment pointed out that Tax Supervision Division 6, or Tax Department, should review the corporate tax returns when submitted and discuss returns with taxpayers as soon as possible. Investigations 2-3 years later should not be done, or if an investigation is really needed, it should not lead to surcharges or penalties.

Seven of twelve respondents noted their positive impression of the new image of tax officers and their provision of good services. They said that tax officers gave clear and simple explanations when asked for tax information, and showed a good service personality. One of these seven respondents said that tax officers provided quick replies and recommendations on new tax regulations and met with taxpayers in order to reduce the gaps between taxpayers and tax officers.

In conclusion, of the 50 respondents, most believed they visited Division 6 more frequently than tax officers visited them. In terms of satisfaction with the four service areas included in this study, the results showed that most taxpayers were 'satisfied' or 'very satisfied' in all service areas. In terms of ranking the four areas of satisfaction, satisfaction with tax personnel was ranked highest. This was followed by satisfaction with service results, satisfaction with communication and finally, satisfaction with access and facilities. Overall, 96.00% of respondents were 'satisfied' or 'very satisfied' with Division 6 services.

CHAPTER 5

CONCLUSIONS AND DISCUSSION

This chapter presents the conclusions of the study followed by discussion, including the interpretation of the findings. The research questions, formulated in Chapter 1, are used to structure the conclusions. Finally, limitation of the study and recommendations for further study are presented.

Conclusions

The conclusions of the study are presented below with regard to each of the two research questions.

Research Question 1

Research question one was:

How satisfied are corporate taxpayers with Tax Supervision Division 6 services?

Taxpayer satisfaction levels of all respondents in the study can best be described as ‘satisfied’ or ‘very satisfied’. In all four service areas, the percentage of ‘satisfied’ responses was between 62.75% and 72.00%. The percentage of ‘very satisfied’ responses was between 10.67% and 28.50%. The combined average levels of satisfaction with the four service areas studied were: 21.17% ‘very satisfied’ and 66.58% ‘satisfied’. In summary, 87.75% of the corporate taxpayer respondents were ‘satisfied’ or ‘very satisfied’, only 12.25% were ‘dissatisfied’ or ‘very dissatisfied’. (See Table 6.)

Independent of corporate taxpayer satisfaction with the 4 service areas examined, when asked about their overall satisfaction with Division 6 services, 96.00% of the respondents reported being 'satisfied' or 'very satisfied'. Only 2 respondents (4.00%) were 'dissatisfied'. No respondent reported being 'very dissatisfied'. (See Table 7.)

The answer to research question one can best be formulated as: "Corporate taxpayers are 'satisfied' to 'very satisfied' with Tax Supervision Division 6 services".

Research Question 2

Research question two was:

Which services satisfy or dissatisfy corporate taxpayers most?

Service area satisfaction ranking identified the levels of taxpayer satisfaction with each of the four service areas examined in the study: access and facilities, communication, tax personnel, and service results. On a scale of 1 to 4, 4 being 'very satisfied' and 1 being 'very dissatisfied', Satisfaction with Tax Personnel ranked as the most satisfying service area with a score of 3.18. The second most satisfying service area was Satisfaction with Service Results which ranked closely behind with a score of 3.16. Third in ranking was Satisfaction with Communication with a score of 3.05. Satisfaction with Access & Facilities ranked as the least satisfying service area with a score of 2.90. (See Table 6.)

A closer look at each service area is presented below.

1. Corporate taxpayers were most satisfied with the services provided by the Tax Personnel. In this service area, the specific service that most satisfied respondents was the equality of service provided to taxpayers (100.00% 'satisfied' or 'very satisfied'). The specific service that satisfied taxpayers the least was the clarity of information/advice provided by tax officers (84.00% 'satisfied' or 'very satisfied').
2. The second most satisfying service area was Service Results. In this service area, the specific services that most satisfied corporate taxpayers were the usefulness/ helpfulness of the service and the success of the service, both with 94.00% 'satisfied' or 'very satisfied' ratings by respondents. The specific service that satisfied respondents the least was the timeliness of the service provided (88.00% 'satisfied' or ' very satisfied').
3. The third most satisfying service area was Communications. In this service area, the specific service that most satisfied respondents was the ease of getting information (90.00% 'satisfied' or 'very satisfied'). The specific service that satisfied taxpayers the least was the ease of understanding the regulations (82.00% 'satisfied' or 'very satisfied').
4. The fourth most satisfying service area was Access & Facilities. In this service area, the specific service that most satisfied corporate taxpayers was the appropriateness of the office location (98.00% 'satisfied' or 'very satisfied'), and the

service that least satisfied taxpayers was parking facilities (52.00% ‘satisfied’ or ‘very satisfied’). Satisfaction with parking facilities was rated lowest in satisfaction of all of the specific services in the survey.

The answer to research question two can be formulated as: “ Corporate taxpayers are ‘satisfied’ to ‘very satisfied’ by all services provided by Tax Supervision Division 6, with services provided by the Tax Personnel as the most satisfying, and services in the area of Access & Facilities as the least satisfying”.

It can be concluded that Division 6 has achieved high levels of satisfaction in 3 areas where it has some power to influence taxpayer satisfaction: Tax Personnel, Service Results and Communications. Division 6 achieved lower satisfaction levels in the area of Access & Facilities where it has little or no power to influence taxpayer satisfaction. However, this is not an excuse or reason to stop trying to improve in this area.

Discussion

It is interesting to note that one of the findings in this study was that the single most satisfying service provided by Tax Supervision Division 6 to corporate taxpayers was the quality of service provided. One hundred percent of respondents were ‘satisfied’ or ‘very satisfied’ with this point. Millett (1954:397-460) placed equitable service at the top of his list of 5 characteristics that create client satisfaction in the domain of public service management in a democratic government. Tax Supervision Division 6 performed particularly well in this area.

At first glance, this finding seems to be in contrast to the finding of the study "Taxpayers Satisfaction Towards Services Provided by the Area Revenue Branch Office in the City of Sakhonnakorn" conducted by Mooksri (2004) in which the researcher found that taxpayers were 'most dissatisfied' with tax personnel because all taxpayers were not treated equally. Respondents felt that taxpayers making large tax payments received special treatment. However, two distinctive characteristics differentiate this present study from that of Mooksri. Mooksri's study focused on individual taxpayers at a small provincial tax office. This study is focused on large corporate taxpayers in a large metropolitan tax office. Individuals working with tax officers are representing their firms' tax positions not their own personal tax positions, and because of the size of Bangkok the individuals representing firms are highly unlikely to be known personally to the tax officers. At this level the two studies are not comparable. Another factor that should be noted is that a tax officer's team in Tax Supervision Division 6 is responsible for approximately 50 large corporate taxpayers, while tax officers in provincial offices may be responsible for more than 100 individual taxpayers and small business taxpayers.

Whether in large metropolitan corporate tax offices or smaller provincial tax offices, all organs of the Revenue Department of Thailand must seek to improve services and better satisfy customers. One way to do this is to listen carefully to taxpayers.

In line with this statement, the Revenue Department and Tax Supervision Division 6, have already undertaken several actions.

One respondent in this study recommended that tax officers should better understand both the Thai Accounting Standard and the International Accounting Standard (IAS) in order to better understand and communicate with taxpayers. The Bureau of Large Business Tax Administration is aware of this short coming and has undertaken many actions including training on accounting standards and seminars on the particularities of different types of business activities. Tax officers are encouraged to keep up to date on local and international business and economic news. However, approximately 50% of the tax officers in Tax Supervision Division 6 have less than 5 years professional experience. Younger tax officers are lured away by higher paying private sector jobs. The Revenue Department must redouble its efforts to find solutions to this problem.

Another equally important comment from a respondent in this study was that investigations of tax returns should not be done 2-3 years after filing. This corporate taxpayer may not yet be fully aware of the RD's 2001 policy change to stop being an enforcement agency and become a governmental service provider. It is a long and difficult process for an organization to change the public's image of the organization, especially when the image of the "tax collector" is so deeply seated. The RD, and all its organs, must continue to improve the services it provides to taxpayers and thereby gradually change its image in the public view.

One way that Tax Supervision Division 6 is seeking to accomplish this is by increasing contacts with taxpayers to offer tax advice and answer taxpayer questions as soon as possible in order to avoid the need for late investigations. The findings of the study show that corporate taxpayers believed, that on average, they visited Tax Supervision Division 6 slightly more than semi-annually and tax officers from Tax Supervision Division 6 visited them slightly less than twice a year. Perhaps the number of tax officer visits to corporate taxpayers should be increased somewhat to enhance the closeness of the two parties, but without making taxpayers feel that they are being “watched more closely” or unduly imposed upon by Tax Supervision Division 6 officers. This is presently under discussion within Tax Supervision Division 6 and with corporate taxpayers.

Findings from the study and recommendations from respondents regarding Access & Facilities (the least satisfying of all service areas) have also been acted on.

The least satisfying of all specific services was parking at the Revenue Department. To alleviate this problem, parking spaces in the parking area of the Revenue Department have been reserved for taxpayer visits.

In direct response to respondent comments, waiting areas have been improved with more comfortable seating arrangements and staff will be made available for carrying taxpayer document boxes when they visit Tax Supervision Division 6. The purchase of trolleys for this purpose has also been proposed.

Limitation of the study

The basic limitation of this study was that even though 403 corporate taxpayers were supervised by Tax Supervision Division 6 at the time of the study, the sample group consisted of only 50 large corporate taxpayers. These 50 companies were, however, evenly distributed though the 10 industries supervised by Tax Supervision Division 6. Therefore, the results of the study may not reflect as complete a picture of taxpayer satisfaction with Tax Supervision Division 6 services as if a larger sample group was used.

Recommendations for Further Study

The following recommendations derive from this study:

1. Research concerning taxpayer satisfaction at functional units of the Revenue Department, such as the Bureau of Legal Affairs, the Bureau of Central Audit Operations, and the Revenue Department Call Center should be conducted. Feedback on taxpayer satisfaction with the whole organization will be useful for improving services to the public.

2. Further research on taxpayer satisfaction with specific services provided by the Revenue Department should be conducted, for example: Taxpayer Satisfaction with the E- filing Service, Taxpayer Satisfaction with On-line Information, and Taxpayer Satisfaction with the Tax Refund Process. The Revenue Department received the “Government IT Award, 2002” (from former Prime Minister Thaksin Shinnawatra) and the “e-ASIA Award,

2003" (from Asia Pacific Council for Trade Facilitation and Electronic Business under the jurisdiction of United Nations) for the best Online Public Services. However, further research should be done in order to verily and improve the public's level of satisfaction with specific services provided by the Revenue Department.

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APPENDIX

APPENDIX A

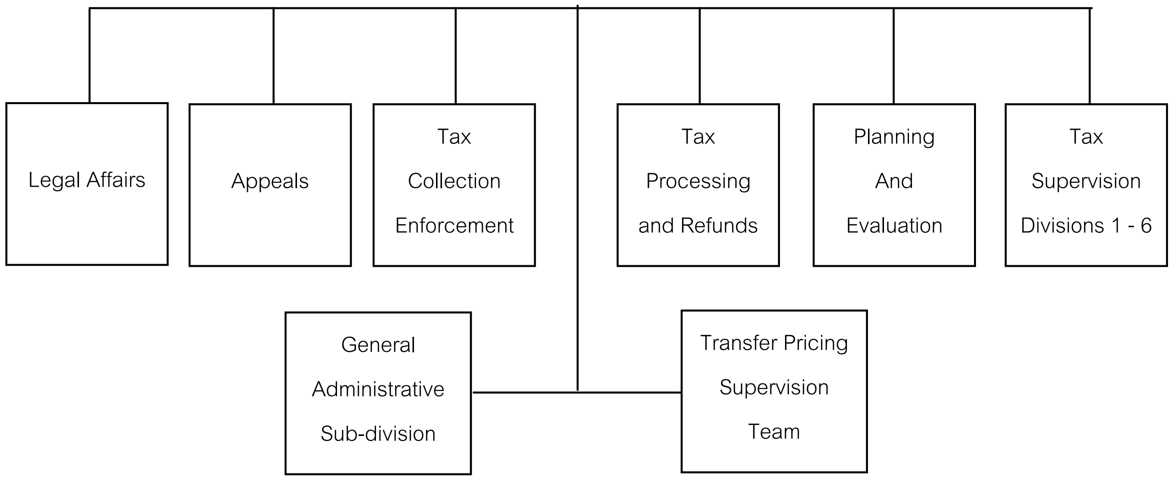
Organization Structure of the Bureau of Large Business Tax Administration

Organization Structure of the Bureau of Large Business Tax Administration

The Large Business Tax Administration Office, commonly referred to as “LTO”, was created in 1999 in order to provide taxpayers with a “One Stop Service”, for registration, consulting, auditing and tax administration. Originally, taxpayers were large businesses, which had an income of at least 500 million baht per annum (Revenue Department’s Regulation No.Taw.186/2542).

In 2002, a ministerial regulation transformed the LTO into the Bureau of Large Business Tax Administration and increased the minimum income of corporate taxpayers supervised by this Bureau to one billion baht per annum (Ministerial Regulation No.5, (B.E.2545)). The Bureau of Large Business Tax Administration, still commonly referred to as LTO by taxpayers and tax officers alike, is one of the ten bureaus of the Revenue Department of Thailand. This bureau consists of eleven divisions, including six Tax Supervision Divisions, one General Administrative Sub-division, and a Transfer Pricing Supervision Team.

Bureau of Large Business Tax Administration



The Bureau is responsible for supervising large taxpayers, operating tax delinquency collection and tax refund services, providing legal services and processing litigation cases. The Bureau is also responsible for dealing with tax inquiries, issuing withholding tax and residence certificates, as well as handling appeals cases including waivers or reductions of penalties and surcharges and tax relief (The Revenue Department Annual Report 2004: 31).

Tax Supervision Division 6 is responsible for large companies in the following ten industries:

1. Real Estate
2. Hotels
3. Restaurants
4. Leasing and Hire purchase
5. Liquor
6. Beverage
7. Modern Trade (Department Stores, Supermarkets, Direct sales)
8. Services
9. Sugar cane manufacturers
10. Petrochemicals

APPENDIX B

Questionnaire

Questionnaire

This questionnaire is a part of a research project for a Master of Arts Degree in Business English for International Communication at Srinakharinwirot University, and is designed to explore taxpayer satisfaction with tax services provided by Tax Supervision Division 6 of the Bureau of Large Business Tax Administration, the Revenue Department of Thailand. Please respond to the questions as completely and honestly as possible. This questionnaire is **absolutely confidential**. After completion, put the completed questionnaire into the envelope provided. Seal the envelope and return it to the tax officer. Your opinion is an important part of this study. Your cooperation is greatly appreciated.

Part 1: General Information

Please mark ✓ in the appropriate box.

1. On average, how often do you visit Tax Supervision Division 6 of the Bureau of Large Business Tax Administration, the Revenue Department?

☐ Daily ☐ Quarterly

☐ Weekly ☐ Semi - Annually

☐ Monthly ☐ Annually

2. On average, how often do tax officers visit your office?

☐ Daily ☐ Quarterly

☐ Weekly ☐ Semi - Annually

☐ Monthly ☐ Annually

Part 2: Satisfaction Levels with the Services Provided.

Please mark ✓ in a box that best indicates your opinion.

Satisfaction with Services	Satisfaction levels				
	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Comment
Satisfaction with Access & Facilities: 1. Appropriateness of location					
2. Appearance of buildings, offices, waiting areas					
3. Adequateness of parking facilities					
4. Comfort of offices and waiting areas					
5. Modern technology, e.g. e-filing….					
6. Confidentiality/Data Security					
Satisfaction with Communications: 7. Appearance and clarity of signs, posted instructions/announcements					
8. Ease of understanding of regulations					
9. Ease of getting information					
10. Ease of understanding of information, instructions, forms or documents provided to taxpayers					
11. Ease of filling out forms					
12. Ease of contacting tax officers (telephone, e-mail…)					
Satisfaction with the Tax Personnel: 13. Courtesy and helpfulness					
14. Skillfulness and competence					

Satisfaction with Services	Satisfaction levels				
	Very Satisfied	Satisfied	Dissatisfied	Very Dissatisfied	Comment
15. Clarity of information/advice provided by tax officers					
16. Understanding of your business by tax officers					
17. Responsiveness of tax officers					
18. Respectfulness of your rights by tax officers					
19. Efforts of tax officers to listen to and understand you					
20. Equality of service provided to you and other taxpayers					
Satisfaction with Service Results: 21. Usefulness/helpfulness of the service					
22. Timeliness of the service provided					
23. Success of the service					
24. Speed of results achieved because of the service					

Overall, the services provided by Division 6 can be described as:

- ☐ Very Satisfying
- ☐ Satisfying
- ☐ Dissatisfying
- ☐ Very Dissatisfying

Please offer any other comments you may have on satisfactory or dissatisfactory services presently provided by Tax Supervision Division 6, and/or offer your suggestions for future improvements.

Thank you very much for your assistance.

VITAE

VITAE

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