

# THE CAUSAL STRUCTURE OF FACTORS AFFECTING THE INTENTION TO COMPLY WITH CORPORATE INCOME TAX LAWS OF ACCOUNTING FIRMS

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## Abstract

This research aimed to 1) analyze the causal structure explaining the affects of legal incentives, facilitation from officials, and the business environment on the corporate income tax compliance intentions of accounting firms; 2) analyze how this causal structure is affected by accounting firms' attitudes toward tax as a mediating factor; and 3) develop tax measures and technological tools to assess the risk associated with tax payment in accounting firms in Thailand, thereby supporting the encouragement of compliance with corporate income tax regulations. A quantitative research methodology was employed, collecting data via 400 questionnaires. Data were analyzed using structural equation modeling. In addition, qualitative research was conducted through in-depth interviews with six participants to validate the quantitative findings. Results indicated that legal incentives, facilitation from officials, the business environment, and accounting firms' attitudes toward tax all had significant effects on intentions to comply with corporate income tax regulations among accounting firms at the 0.05 and 0.01 statistical levels. The qualitative findings were consistent with the quantitative results. Based on these findings, six tax measures and suggestions for the use of technology for assessing tax payment risk were developed to promote compliance among accounting firms and entrepreneurs.

**Keywords:** Corporate income tax compliance intentions, Legal incentives, Attitudes toward tax

## 1. INTRODUCTION

Income tax is the primary source of government revenue. Although the collected funds do not directly return to taxpayers, they are essential for national development, as tax revenues are used to support projects that underpin economic and social infrastructure. To enhance tax collection efficiency, Thailand's Revenue Department has focused on expanding the tax base and developing an information technology system linked to various agencies. This system allows for tracking and verification of income and expense data from both individuals and juristic persons, alongside a standardized accounting framework for small- and medium-sized enterprises (Revenue Department, 2018). However, according to reports from the tax avoidance reporting system, the Revenue Department continues to investigate and follow up on tax collection from whistleblowing and tax source information, based on information obtained through their website and mobile system.

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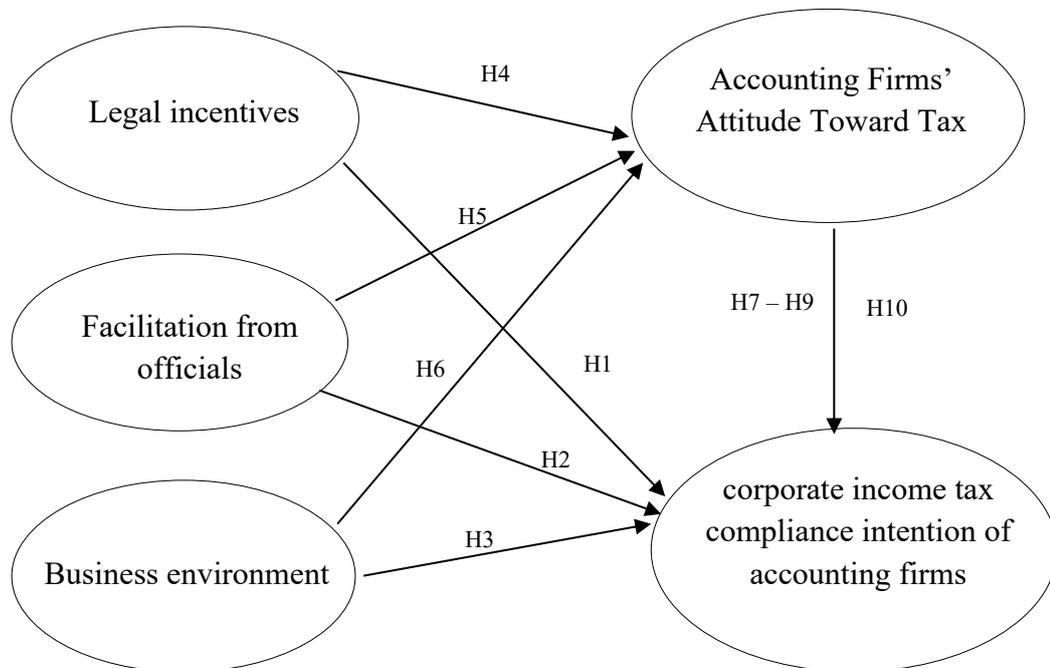
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These operations resulted in additional tax revenue of 287.20 million baht in the 2020 fiscal year, 254.23 million baht in the 2021 fiscal year, and 320.00 million baht in the 2022 fiscal year (Revenue Department, 2022). The findings also revealed non-compliant practices among businesses, including failure to report income or underreporting of income, incorrect or fictitious expenses, failure to issue receipts or tax invoices, issuance of incorrect tax invoices, selling tax invoices, and overcharging at customers' requests, among other actions violating tax laws. According to tax revenue collection data, in the 2023 fiscal year, the Revenue Department collected 617.95 million baht in tax fines, representing an increase of approximately 27.27 percent from the 2022 fiscal year, when tax fine income amounted to 485.57 million baht (Revenue Department, 2023). These results indicate that a substantial number of taxpayers do not yet comply properly with corporate income tax regulations.

There is limited research on corporate income tax compliance by accounting firms in Thailand. Consequently, there is a lack of knowledge to guide the development of strategies that encourage entrepreneurs to understand and comply with tax regulations. Entrepreneurs' actual behavior and attitudes toward taxation remain unclear. Since taxes constitute a major source of national revenue essential for development, non-compliance may result in legal consequences, significant financial burdens, and a loss of credibility with customers and society at large. Several factors may influence corporate income tax compliance intentions, including legal incentives, facilitation of tax payments by officials, the business environment, and entrepreneurs' attitudes toward tax. Studying these factors can provide a better understanding of the determinants of corporate income tax compliance intentions. This information can be used to develop effective policies and guidelines to promote tax compliance among accounting firms, which serve as key intermediaries in the process. Accounting firms are responsible for preparing accounts according to accounting standards to accurately reflect business performance and ensure proper tax payments from business operations

**Figure 1** Conceptual Research Framework



## **1.1 Hypotheses**

Based on the relevant literature and theories, ten hypotheses were developed.

H1: Legal incentives have a direct positive effect on the intentions of accounting firms to comply with corporate income tax regulations.

H2: Facilitation from officials has a direct positive effect on the intentions of accounting firms to comply with corporate income tax regulations.

H3: The business environment has a direct positive effect on the intentions of accounting firms to comply with corporate income tax regulations.

H4: Legal incentives have a direct positive effect on accounting firms' attitudes toward tax.

H5: Facilitation from officials has a direct positive effect on accounting firms' attitudes toward tax.

H6: The business environment has a direct positive effect on accounting firms' attitudes toward tax.

H7: Legal incentives have an indirect positive effect on the intentions of accounting firms to comply with corporate income tax regulations through the accounting firms' attitudes toward tax.

H8: Facilitation from officials has an indirect positive effect on the intentions of accounting firms to comply with corporate income tax regulations through the accounting firms' attitudes toward tax.

H9: The business environment has an indirect positive effect on the intentions of accounting firms to comply with corporate income tax regulations through the accounting firms' attitudes toward tax.

H10: Accounting firms' attitudes toward tax have a direct positive effect on the intentions of accounting firms to comply with corporate income tax regulations.

## **2. LITERATURE REVIEW**

### **2.1 Public Demand Theory**

The theory of public demand provides a foundational perspective on taxation, stating that taxation is both a response to public demand and a means to promote public welfare. In other words, taxes are levied to meet the needs of the general public and for their benefit. If taxation does not serve public welfare, it cannot be legitimately imposed, and any attempt to collect it would not constitute proper and legitimate tax (Samuelson, 1954).

### **2.2 Exchange Theory**

Exchange theory provides a different perspective on taxation, suggesting that citizens' payment of taxes represents an exchange for the benefits they receive from government protection. The state provides protection of individuals' life, body, and property, as well as the freedom to manage their assets. When the government ensures the welfare and well-being of its citizens, the citizens, in turn, are expected to reciprocate by fulfilling their tax obligations. This exchange relationship between the government and its citizens is based on mutual give-and-take, as described in Bargain Theory (Rubinstein, 1982).

### **2.3 The Intention to Comply with Corporate Income Tax Regulations**

The intention to comply with corporate income tax regulations is a critical factor in effective tax collection. Voluntary tax compliance refers to taxpayers' awareness of their duty

and responsibility to pay the taxes they owe to the government, accurately and in full, within a legally prescribed time frame, done willingly and without coercion (Thrittimanon, 2001; Srithaworn, 2021; Uthong, 2014; Chulasai, 2010).

Legal incentives for complete tax payment are a key strategy for promoting taxpayers' compliance with tax regulations. A study by Sour (2004), in the context of fiscal policy changes, found that this factor refers to taxpayers' comparative perception of returns, whereby they recognize that the taxes they pay to the government are used for national development and public welfare, from which they also benefit. The study of Tyler (1990) found that trust in the performance of government institutions fosters voluntary compliance with tax laws more effectively than enforcement alone. This is consistent with the principal-agent perspective of the political contractual relationship between the state and its citizens (Political contractual relationship) (Bello & Danjuma 2014). When such contracts fail to generate trust or satisfaction among taxpayers, it may lead to the need for negotiations between government officials and taxpayers.

Facilitation from officials is an important factor in effective tax collection. Becker (1968) concluded that factors influencing taxpayers' compliance with tax laws includes economic, socio-psychological, and demographic factors, which affect taxpayers' decisions on whether to comply with the law. Richupan (1987) found that taxpayers may lack sufficient information to accurately assess the benefits they receive from the state, reducing the effectiveness of tax compliance, as the decision to pay taxes depends on their perception of the benefits derived from public goods and services.

The business environment is another factor that significantly affects tax compliance. Kamhiphan (2011) examined the relationship between the tax privileges from having a Board of Investment and the average tax burden, finding that the impact of tax incentives on corporate tax liability varies by industry type. Sincharoonsak (2023) found that taxes and tax information disclosure influence performance, measured by return on assets and return on equity, with the choice of reporting income depending on the cost-benefit considerations of tax compliance (Fjeldstad et al., 2012). Taxpayers may evade or avoid taxes to align their tax burden with that of a reference group by misrepresenting income or expenses (Bismark et al., 2016). This aligns with the theory of government legitimacy, which posits that taxes should be collected according to the principles of good governance (Channuwong et al., 2024; Torgler & Schneider, 2007). Issues of transparency, accountability, and corruption, thus have a significant impact on tax compliance (Picur & Riahi-Belkaoui, 2006). In conclusion, a strict tax inspection system with substantial penalties can reduce tax evasion and avoidance (Bello & Danjuma, 2014).

Attitudes toward tax play a crucial role in tax compliance. Taxpayer behavior cannot be fully explained by economic factors alone but is also influenced by behavioral factors, including attitudes, ethics, and perceived fairness in tax administration. Siriudomseth (2018) examined social inequality regarding income distribution and public investment, finding that inequities in tax burdens contribute to social and economic disparities. These findings imply that taxpayers' attitudes are not formed in isolation but are influenced by broader environmental and policy contexts. In this sense, attitudes toward tax act as a mediating mechanism, transmitting the effects of direct factors (e.g., legal incentives, facilitation from officials, and the business environment) to behavioral intentions, such as the intention for corporate income tax compliance.

By positioning attitudes toward tax as a mediator, the model captures the theoretical pathway through which factors affect the intention for corporate income tax compliance. That is, legal incentives, facilitation from officials, and the business environment enhance positive attitudes toward tax, which in turn increases the likelihood of voluntary compliance. This conceptualization is consistent with behavioral tax compliance theories, such as exchange theory and public demand theory, which suggest that positive perceptions of fairness,

transparency, and reciprocity, foster cooperative behavior among taxpayers (Feld & Frey, 2007; Alm & Torgler, 2011).

Previous research has shown that legal incentives, facilitation from officials, and the business environment all influence corporate income tax compliance intentions. A positive attitude toward tax can support tax compliance and enhance the efficiency of tax collection in the long term.

### **3. METHODOLOGY**

#### **3.1 Research Design**

This study employed a mixed-methods approach. In the quantitative phase, data were collected via questionnaire, and results were analyzed using structural equation modeling. In the qualitative phase, in-depth interviews were conducted to validate the findings from the quantitative research.

#### **3.2 Population and Sample**

The population for this study consisted of accountants working in accounting firms in Thailand, totaling 10,689 firms, as of December 14, 2023 (Department of Business Development, 2023).

The sample for this study was determined with consideration of structural equation modeling (SEM) analysis, which requires a sufficient sample size to ensure that parameter estimates are accurate and reliable. Golob (2003) suggested that structural equation modeling analysis using the maximum likelihood estimation method should have a sample size of at least 15 times the number of observed variables in the structural equation model. The elements used to determine the sample size for the analysis include: (1) model misspecification, (2) model size, (3) deviation from normality, and (4) the estimation process. As per the proposal of Hair et al. (1998), structural equation statistical analysis should specify a sample size of approximately 10 – 20 times the number of observed variables. Following these guidelines, a sample size of 20 times the 20 observed variables was selected, resulting in a total sample size of 400 accounting firms, calculated from  $20 \times 20 = 400$ . This sample size is consistent with the recommendations of both Golob (2003) and Hair et al. (1998) and is considered appropriate for the study.

The sample size for the in-depth interviews was determined from two groups: Revenue Department executives and officers from the tax auditing unit, with three participants per group, totaling six individuals. According to Piriyaakun (2016), the recommended number of interviewees ranges from 6 to 12, depending on whether responses are repetitive and consistent. If responses remain highly divergent, additional participants are included until consistent or similar answers are obtained; answers can then be used for drawing conclusions. Participants were selected based on a minimum of 15 years of experience in accounting and tax auditing in accounting firms. Initially, three participants per group were chosen, all of whom voluntarily agreed to provide information.

#### **3.3 Research Instrument**

The questionnaire design used in this study consisted of a set of 5-level Likert Scale items (Likert, 1932). The qualitative phase employed an interview instrument designed with open-ended questions, which did not have fixed answers and which may elicit multiple possible responses, encouraging informants to reflect and provide further insight. The content of the

instrument was reviewed to ensure that the language was comprehensive, clear, and aligned with the research definitions. The questions were evaluated for accuracy, appropriateness, and structural consistency, using language suitable for the informants and capable of eliciting responses that fully addressed the research objectives. The instrument was presented to five experts with knowledge and expertise in accounting and taxation to assess the accuracy of the questionnaire content (Content Validity). The item-objective congruence (IOC) index was calculated, with all items exceeding the standard cut-off value of 0.50. Based on expert feedback, the language and structure were revised before the instrument was used in the in-depth interviews.

### **3.4 Data Collection**

Data were collected using questionnaires distributed online and via email to one accountant per accounting firm across Thailand. All returned questionnaires were reviewed to ensure their completeness and suitability for further analysis. For the qualitative phase, in-depth interviews were conducted using a pre-prepared interview guide with participants who consented to be interviewed. The researcher verified the completeness and accuracy of the information obtained for each interview question to ensure that the data were comprehensive before proceeding to the analysis stage.

### **3.5 Data Analysis**

#### **3.5.1 Quantitative Data Analysis**

1) Descriptive statistical analyses, including percentages, means, standard deviations, and correlation coefficients, were conducted. The relationships among opinions on various factors were examined, and the data distribution was checked prior to factor analysis. Additionally, the consistency of the structural model with the empirical data was tested.

2) Structural Equation Modeling (SEM) was performed using path analysis and following the maximum likelihood (ML) estimation technique. The estimation of path coefficients was conducted in three steps: 1) Analyzing the factor components by examining the properties of the data, including testing the independence of variables, using the Kaiser-Meyer-Olkin (KMO) statistic test instead of the Chi-square test. Bartlett's Test of Sphericity was also used to test the distribution of the data, and to obtain observed variable data with properties consistent with the conditions necessary for factor analysis. 2) Checking the measurement model by testing the consistency and harmony of the confirmatory components with the empirical data using CMIN/DF, GFI, AGFI, RMR, and RMSEA. 3) Assessing the direct effects, indirect effects, and total effects via analysis using SEM, and parameter estimation, which was performed via the maximum likelihood (ML) method based on the research hypotheses and empirical data.

#### **3.5.2 Qualitative Data Analysis**

1) The interview data were analyzed according to the pre-specified questions to determine whether the responses aligned with the research objectives and adequately addressed the key issues.

2) The data were further examined using the interview transcripts to identify and separate key themes, as well as to detect any conflicting or missing information. Additional information was sought as necessary to ensure comprehensive coverage of all interview topics. Subsequently, the researcher summarized the findings, compiled relevant recommendations, and prepared the complete research report.

## 4. RESULTS AND DISCUSSION

### 4.1 Results

Construct validity was assessed by examining the factor loadings of each observed variable, all of which exceeded 0.50, indicating high validity (Hair et al., 2010). The results of the Composite Reliability (CR) analysis of latent variables ranged from 0.76 to 0.87, while Average Variance Extracted (AVE) ranged from 0.51 to 0.64, indicating that each latent variable adequately explained the variance of its corresponding observed variables. The results of the reliability analysis using the Cronbach's Alpha coefficient ranged from 0.85 to 0.94, demonstrating that the data were highly reliable (Zikmund et al., 2010).

**Table 1** Statistics and analysis of the Direct Effects, Indirect Effects and Total Effects

Factors	LEVF			FFVF			EBVF			AFVF		
	DE	IE	TE	DE	IE	TE	DE	IE	TE	DE	IE	TE
LEVF	-	-	-	-	-	-	-	-	-	-	-	-
FFVF	-	-	-	-	-	-	-	-	-	-	-	-
EBVF	-	-	-	-	-	-	-	-	-	-	-	-
AFVF	0.33**	-	0.33**	0.29**	-	0.29**	0.32**	-	0.32**	-	-	-
CFOF	0.26**	0.06*	0.32**	0.31**	0.06*	0.37**	0.36**	0.06*	0.42**	0.19*	-	0.19*

$\chi^2 = 180.054$ ,  $df = 154$ ,  $CMIN/df = 1.169$ ,  $P\text{-value} = 0.074$ ,  $GFI = 0.957$ ,  $AGFI = 0.942$ ,  $CFI = 0.992$ ,  $RMSEA = 0.021$ ,  $SRMR = 0.021$

\*  $P < .05$  \*\*  $P < .01$

As shown in Table 1, the adjusted causal structural equation model of factors influencing intentions to comply with corporate income tax among accounting firms (Adjusted Model) was found to be consistent with the empirical data. The model fit was assessed using the following statistical indices to evaluate the consistency between the model and the empirical data, yielding the following values:  $\chi^2 = 180.054$ ,  $df = 154$ ,  $CMIN/df = 1.169$ ,  $P\text{-value} = 0.074$ ,  $GFI = 0.957$ ,  $AGFI = 0.942$ ,  $CFI = 0.992$ ,  $RMSEA = 0.021$  and  $SRMR = 0.021$ . The parameter estimates of the structural equation model were obtained as follows:

1) Legal incentives (LEVF) had a direct positive effect on the intentions for corporate income tax compliance among accounting firms (CFOF) with an influence coefficient of 0.26, which was statistically significant at the 0.01 level.

2) Facilitation from officials (FFVF) had a direct positive effect on the intentions for corporate income tax compliance among accounting firms (CFOF) with an influence coefficient of 0.31, which was statistically significant at the 0.01 level.

3) The business environment (EBVF) had a direct positive effect on the intentions for corporate income tax compliance among accounting firms (CFOF) with an influence coefficient of 0.36, which was statistically significant at the 0.01 level.

4) Legal incentives (LEVF) had a direct positive effect on accounting firms' attitudes toward tax (AFVF) with an influence coefficient of 0.33, which was statistically significant at the 0.01 level.

5) Facilitation from officials (FFVF) had a direct positive effect on accounting firms' attitudes toward tax (AFVF) with an influence coefficient of 0.29, which was statistically significant at the 0.01 level.

6) The business environment (EBVF) had a direct positive effect on accounting firms' attitudes toward tax (AFVF) with an influence coefficient of 0.32, which was statistically

significant at the 0.01 level.

7) Legal incentives (LEVF) had a positive indirect effect on intentions for corporate income tax compliance among the accounting firms (CFOF) through attitudes toward tax (AFVF) with an influence coefficient of 0.06 at a significance level of 0.05.

8) Facilitation from officials (FFVF) had an indirect positive effect on intentions for corporate income tax compliance among the accounting firms (CFOF) through attitudes toward tax (AFVF) with an influence coefficient of 0.06 at a significance level of 0.05.

9) The business environment (EBVF) had an indirect positive effect on intentions for corporate income tax compliance among the accounting firms (CFOF) through attitudes toward tax (AFVF) with an influence coefficient of 0.06 at a significance level of 0.05.

10) Accounting firms' attitudes toward tax (AFVF) had a direct positive effect on intentions for corporate income tax compliance among the accounting firms (CFOF) with an influence coefficient of 0.19, which was statistically significant at the 0.05 level.

The results of the interviews with key informants led to proposed tax measures to encourage accounting firms and entrepreneurs to hold intentions to comply with corporate income tax laws, which can be summarized as follows:

1) Measures for tax compliance reform. The Revenue Department should consider reforming tax laws to make them clearer, easy to understand, easy to apply in practice, and to minimize the need for interpretation.

2) Measures for providing tax benefits. The Revenue Department should provide additional tax benefits as appropriate to motivate and stimulate entry into the tax system, as many entrepreneurs have not yet entered the tax system; this will allow for increasingly efficient tax collection.

3) Measures to reduce the withholding tax rate from service income to promote greater entry into the tax system. If the value of withholding tax is high, this causes some operators to choose not to withhold, in order to prevent an audit of income from business operations, especially accounting fees, which would result in increased and efficient tax collection.

4) Measures to support or rank the tax creditability of accounting firms, which are businesses directly related to taxation, in order to build confidence among business operators, reduce the burden on inspection officers, and create good relations between tax officers and taxpayers.

5) Measures to use severe, decisive and equal tax penalties; this will create fear of penalties, increase fairness, and reduce inequality in tax collection.

6) Measures to reduce corporate income tax rates that are appropriate for changing situations, such as the outbreak of an epidemic that affects business operations, in order to provide relief to affected entrepreneurs or encourage them to enter the tax system.

## **4.2 Discussion**

The research results found that legal incentives, facilitation from officials, and the business environment, all have a direct and positive effect on the intentions of accounting firms to comply with corporate income tax obligations. These factors also have indirect positive effects on the intentions of accounting firms' to comply with corporate income tax obligations through attitudes toward tax, which is an important mediator between the external factors and tax compliance behavior. This effect can be theoretically explained using the concept of public demand theory. If entrepreneurs are aware that the taxes they pay are used efficiently and transparently, they will develop a positive attitude towards the tax system (Feld & Frey, 2007; Alm & Torgler, 2011). This corresponds to Wahl, Kastlunger & Kirchler (2020), whose study of European taxpayers found that procedural fairness and facilitation by officials results in taxpayers having a positive attitude towards the tax system, and that this attitude is a significant factor influencing willingness to comply with taxes.

From the perspective of Exchange Theory, when entrepreneurs feel that the government provides efficient services, reduces cumbersome procedures, and creates a friendly tax system, they will feel that paying taxes is a worthwhile exchange, resulting in positive attitudes and willingness to comply (Kirchler, 2007; Luttmer & Singhal, 2014). This corresponds to the research of Alabede (2021) in Nigeria and Doerrenberg & Peichl (2022) in Germany, which confirmed that perceptions of fairness, transparency, and facilitation from the government lead to more favorable attitudes among taxpayers towards paying taxes, and that this attitude leads to voluntary compliance behavior. It can be seen that a positive attitude toward tax is an important psychological and social mechanism linking tangible external factors, such as legal incentives, facilitation by officials, and the business environment, to abstract tax compliance behavior. The findings of this study support the conceptual framework that increasing tax collection efficiency cannot rely solely on enforcement measures, but should also foster trust, understanding, and positive attitudes toward the tax system, all of which contribute to sustainable compliance over the long term.

The empirical evidence derived from the quantitative and qualitative analyses extends prior research by demonstrating the mediating role of attitude in the context of corporate income tax compliance, rather than treating attitude merely as a direct predictor, thereby confirming the theoretical framework derived from exchange theory and public demand theory. By integrating both quantitative and qualitative results, the study confirms the consistency of the causal relationships and strengthens the validity of the hypothesized model. These insights support the notion that tax compliance is influenced by both structural incentives and psychological mechanisms. The practical implication is that interventions designed to improve compliance should not focus solely on enforcement, but also on fostering positive attitudes through transparent procedures, professional facilitation, and supportive business environments.

The empirical findings are consistent with the Ministry of Finance's revenue strategy for 2023–2027, which aims to expand the tax base, increase collection efficiency, and promote voluntary taxpayer participation (Revenue Department, 2023). These findings can be used to design measures such as the development of the good tax accounting firm model project to serve as a medium for disseminating correct tax compliance concepts; the use of behavioral data to improve tax officer service systems to meet taxpayer needs; and a campaign to build positive attitudes through public communication to recognize the value of taxpaying as a mechanism for national economic prosperity.

## **5. CONCLUSION AND RECOMMENDATIONS**

The findings of this research are in line with the research objectives. The results reveal that legal incentives, facilitation by officials, and the business environment were shown to have a positive direct effect on intentions to comply with corporate income tax obligations among accounting firms, with statistical significance at the 0.01 level. Moreover, it was found that legal incentives, facilitation by officials, and the business environment have an indirect positive effect on intentions for corporate income tax compliance among accounting firms, through the accounting firms' attitudes toward tax, with statistical significance at the 0.05 level.

Based on the empirical findings, the theoretical implications of exchange theory and public demand theory can be translated into practical tax administration strategies. Consistent with exchange theory, tax authorities should focus on enhancing transparent and reciprocal relationships with accounting firms through simplified procedures, clear legal incentives, and reliable facilitation services. Similarly, according to public demand theory, increasing awareness of how tax revenues contribute to public welfare can strengthen positive attitudes toward tax and consequently voluntary compliance. Therefore, policy interventions that combine enforcement with trust-building mechanisms, such as digital service platforms,

professional communication, and visible accountability, are likely to be more effective in fostering sustainable corporate income tax compliance.

The quantitative and qualitative findings are consistent, confirming that the causal structure of factors affecting intentions for compliance with corporate income tax obligations among accounting firms aligns with the empirical data obtained from questionnaires and in-depth interviews. This data serves as a source of evidence, which can be used to develop tax measures and use of technology to assessing the tax payment risk among accounting firms in Thailand, with an aim to encourage accounting firms and entrepreneurs to have an intention to comply with their corporate income tax obligations. The corresponding details are as follows:

1) Measures to promote investment in machinery and computer programs connected to machinery under the automation investment project. These measures include a corporate income tax exemption on income equivalent to **1.5 times the actual eligible investment expenses**, covering investments in machinery and associated computer programs but excluding repair or maintenance costs. This stimulates investment, reduces investment costs, and provides incentives for businesses to expand their operations and enhance production processes.

2) Measures to support debt restructuring of financial institutions according to the debt restructuring criteria of financial institutions set by the Bank of Thailand, by exempting income tax, value added tax, specific business tax and stamp duty resulting from debt restructuring of juristic persons to help alleviate the debt burden of businesses, enabling them to continue their operations.

3) Measures to control non-discrimination and prevent unequal exercise of discretion between tax officials and business operators (One Standard, One Practice) to prevent unfair exercise of discretion towards business operators by considering the establishment of guidelines for general tax audits, such as guidelines for auditing expenses for charitable donations or guidelines for auditing the use of private cars for business operations, which will help both officials and taxpayers remain under the same framework.

4) Measures to establish a Proactive Tax Advisory Unit by considering the establishment of a team of officers to provide in-depth advice on an ad hoc basis in each area, focusing on visiting new entrepreneurs, risk groups, or small entrepreneurs who may lack knowledge and understanding of taxes, increasing cooperation and building trust among entrepreneurs in the work of the Revenue Department officials.

5) Measures to reform tax compliance to be clear, easy to understand, easy to apply in practice and reduce the use of interpretation to a minimum. Design laws to have a systematic structure and easy-to-understand steps to reduce the complexity of interpretation.

6) Measures to reduce the withholding tax rate on service income from the original 3 percent of wage payments to 1 percent to promote entry into the tax system and help entrepreneurs plan their businesses based on the correct use of the law rather than tax avoidance.

The use of technology to assess tax payment risk helps increase the accuracy of tax calculations by using software that can analyze tax data, reducing errors that may occur from manual calculation processes, and reducing the time required to handle large amounts of data. It also reduces the need for human resources for inspections, enabling easier management and prevention of potential problems in advance. The developed tools can assess the risk that a business may not perform its tax obligations in accordance with the truth, making it subject to audits, where it may consequently have additional taxes to pay. Tax risks can be analyzed in the following areas: 1) In cases where the sales according to Form Por. Por. 30 exceed the income according to Form Por. Ngor. Dor. 50 by more than 10 percent. 2) In cases where the net profit estimate is less than 25 percent of the net profit that is derived from the business or due to the business carried out during that accounting period. 3) When filing of VAT refund form Por. Por. 30, indicates continuous accumulation of tax credit over several months. 4) When long-term loans are available to related persons or businesses/directors/shareholders and employees. 5) Following filing of an annual report for related companies or juristic partnerships

(Disclosure Form). 6) When there is high accumulation of profits. 7) When there is high inventory. 8) When large amounts of consulting fees have been paid. 9) When there are expenses for repair and maintenance of fixed assets, which may be an investment expense or an expense for adding, changing, expanding or improving the asset, but not for repairing it to its original condition, and 10) When the business has had net losses for several consecutive years.

When businesses use technology to assess risks, it helps build trust with customers because the audit and assessment process is accurate and verifiable, helping them to adapt quickly and efficiently to changes in tax compliance. Furthermore, it can be integrated with the Revenue Department's information technology infrastructure in multiple dimensions, including connecting to a central database to enable the system to verify data accuracy, analyzing and processing big data, working with the e-Filing system, and supporting officials by creating reports for decision-making, such as prioritizing inspections. All of this increases accuracy, reduces errors, saves resources, and strengthens the Revenue Department's ability to collect revenue efficiently and sustainably.

## 5.1 Recommendations

### 5.1.1 Recommendations for Implementation

1) Accountants can use the research results to improve the quality of accounting systems and financial reports, enhance business services for accounting firms, and develop knowledge and understanding of taxpayers' attitudes in order to ensure correct and complete payment of taxes, and in accordance with tax law, to facilitate full compliance.

2) Companies or juristic partnerships can use the research results as guidelines to push and promote new tax measures.

3) The Revenue Department can use the research results as guidelines for considering tax collection policies, practices, or tax promotion measures to increase efficiency in corporate income tax collection and create a commitment to comply with corporate income tax laws.

### 5.1.2 Recommendations for Future Research

1) Other sample groups, such as tax officers serving as auditors, certified public accountants, and tax auditors, should be included in future studies to enhance the comprehensiveness and completeness of the research.

2) There may be other underlying factors affecting accounting firms' corporate income tax compliance intentions, potentially acting as mediators or moderators.

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