

# Digital Supply Chain Model for Revenue Collection Management for the Excise Department in Thailand

Artaphon Chansamut

*Office of Dean, Faculty of Home Economic Technology, Rajamangala University  
of Technology Krungthep, Thailand*

artaphon.c@mail.rmutk.ac.th

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**Abstract**—The objective of this research were to study and to evaluate digital supply chain model for revenue collection management for the excise department in Thailand . The samples in the research study consisted of ten purposively selected experts consisted of five experts on supply chain management, five experts on Digital Technology, Data were analysed by arithmetic mean and standard deviation. The research findings model five elements namely main components, Supplier, the excise department, and Customers and Return. The ten experts agree that digital supply chain model for revenue collection management for the excise department in Thailand was high suitability that show the model is appropriate and can be appropriately applied in actual work settings.

**Keywords**— *Digital supply chain model*, Revenue collection management, Excise Department , Thailand.

## 1. Introduction

Thailand is now forced to make changes in various areas to prepare Currently, it is exposed to fierce competition that prevails in international trade. there is Urgent need to modernize, increase transparency and improve Thai law To meet international standards. Therefore, the Excise Department has initiated Changes to tax collection laws by consolidating the first seven laws Excise Act B.E. 2527 (1984), Excise Act B.E. 2527 (1984), Alcohol Act B.E. 2493 (1950), Tobacco Act B.E. 2509 (1966), Trump Act B.E. 2486 (1943), Excise Tax Allocation Act B.E. 2527 (1984) and Liquor Tax Act perhaps. 2527 (1984), Excise Act B.E. 2560 (2017), Commencement September 16, 2017. Thailand is a member of the international community and the ASEAN Economic Community. Member States, including

Thailand, must comply International trade rules and various international trade agreements. Therefore, it is important to: Thai law is clearly communicated to member states. [7] Apply the concepts of digital systems to supply chain management. This is because business and industrial sectors have to be very competitive due to increased competition both domestically and internationally. To be competitive, industry organizations must deploy staff with the knowledge, skills, and abilities to work efficiently to improve performance. Therefore, organizations must have sufficient information and resources to add value and meet customer demands. The supply chain management process is therefore a critical process that supports the entire system of activities of an organization from upstream to downstream. [1] Thus, the researcher had an idea to study and to evaluate digital supply chain model for revenue collection management for the excise department in Thailand.

## 2. Related Literature

Digital supply chain model for revenue collection management for the excise department in Thailand is the management of flows. There are four major streams in the supply chain: supplier, excise department, customer, and return. A product flow involves data movement. Returns or service requests from suppliers to customers and from customers.

## 3. Research Methodology

3.1 Analyse and synthesize documents and former research relevant to the elements about digital supply chain model for revenue collection management for the excise department in Thailand.

3.2 Study digital supply chain model for revenue collection management for the excise department in Thailand by interviewing the ten expert

3.3. Digital supply chain model for revenue collection management for the excise department in Thailand is developed based on the data obtained from the expert

3.4 The model is presented to expert for consideration and modified it as guided.

3.5 Analyze the results of evaluation about digital supply chain model for revenue collection management for the excise department in Thailand. by mean and standard deviation.

**4. Results**

Digital supply chain model for revenue collection management for the excise department in Thailand. are shown in Figure 1

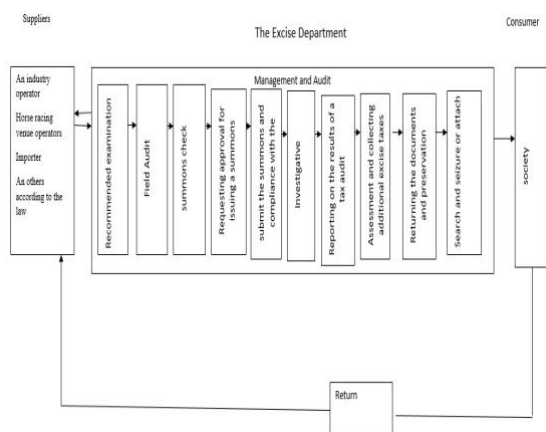


Figure 1 : Digital supply chain model for revenue collection management for the excise department in Thailand.

**4.1 Suppliers**

Suppliers mean an industry operator, Horse racing venue operators, Importer and others according to the law that supply raw materials to The Excise Department. They can apply for admission through a computer system that systematically processes and stores data.

**4.2 The Excise Department**

The Excise Department means Service Provider. Fulfil the obligation to convert raw materials into finished tax. Service providers fulfil tax control and audit obligations. The Excise Department has the following activities: recommended inspections, on-site inspections, inspection of subpoenas, application for permission to issue subpoenas, submission of subpoenas and compliance with subpoenas, inspections, reporting of tax inspection results, additional goods. Tax assessment and collection, document return and retention, retrieval and confiscation or attachment.

**4.4 Customers**

Customers mean society or the end-of-process component of the model which means that the society .

**4.5 Return**

Return the Information obtained from satisfaction analysis. [1],[2],[3],[4],[5],[6],[7]

**Table 1:** Results for evaluation of digital supply chain model for revenue collection management for the excise department in Thailand. are shown tables 1 below:

Evaluation Lists	Mean	Std. Deviation	Suitability
Main components	3.67	0.62	High
Suppliers	3.68	0.67	High
The Excise Department	3.71	0.57	High
Customers	3.70	0.48	High
Return	3.70	0.67	High
Summary	3.69	0.60	High

Table 1, The experts found that Digital supply chain model for Revenue Collection of the Excise Department in Thailand is highly appropriate ( $\bar{X} = 3.69$ , S.D. = 0.60).

**5. Discussion**

Digital supply chain model for revenue collection management for the excise department in Thailand. is considered to be high appropriate ( $\bar{X} = 3.69$ , S.D. = 0.60), and the design was corresponds to the research of chansamut has studied information system in supply chain about educational. [2],[3],[4],[5],[6]

**6. Conclusion**

Digital supply chain model for revenue collection management for the excise department in Thailand. is appropriate at the high level development ( $\bar{X} = 3.69$ , S.D. = 0.60) that show the model can be appropriately applied in actual work settings.

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