

Supply Chain Information System for Revenue Collection of the Revenue Department in Thailand

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Received Aug 06, 2022, **Accepted:** Nov 03, 2022, **Published Online:** Feb 28, 2023

Reviewers: Anonymous Peer Review

Citation: Chansamut, A. (2023). Supply Chain Information System for Revenue Collection of the Revenue Department in Thailand. *International Journal of Supply Chain Management*, 12(1), 79-82, <https://doi.org/10.59160/ijscm.v12i1.6101>

Abstract— The article about supply chain information system for revenue collection of the Revenue Department in Thailand aim to present tax management through a supply chain applying for better effective tax management. The tax management needs to be appropriate to changes of globalized economy and society. The processes consisted of Suppliers, The revenue department, Finished tax, Customers, All component connect with information communication technology in the Thailand with the supply chain. This truly added the revenue department in Thailand. The supply chain and information system may be applied in the tax to support the tasks.

Keywords— Supply Chain Information, Revenue Collection, the Revenue Department in Thailand

1. Introduction

Taxes are levied both locally and nationally in Thailand. The primary taxation body is the central government. Direct taxes and indirect taxes are the two main types of taxes collected by the federal government. The Income Code, which regulates value added tax, particular business taxes, personal and corporate income taxes, and stamp duties, is Thailand's main tax code. The Customs Act, the Excise Act, and the Petroleum Income Tax Act all govern import taxes, tax levied, and petroleum income tax, respectively. The administration of personal income tax, corporate income tax, petroleum income tax, value added tax, particular business tax, and stamp duties falls under the purview of the Ministry of Finance's Revenue Department. The customs administration is the duty. Ministry of Finance's Customs Department is in charge of administering customs fees, whereas the Ministry of Finance's Excise Department is in charge of administering excise taxes. Thailand's tax administration generally adheres to the principle of self-assessment. Taxpayers are required by law to report their income and pay taxes to the

government. It is presumed that the income reported and taxes paid are accurate. Nonetheless, assessments may be made by the government in certain situations, such as when tax returns are not filed or are not complete.[18] The concept of supply chain management information system. It is because the business want to be highly competitive from both within and outside the country. In order to be highly competitive, organizations in the sector need to have personnel with knowledge, ability and skills who can work efficiently to increase output. The organizations, therefore, want to have sufficient information and resources to increase their values and respond to a request of their clients. Thus, the supply chain management process is the key process to support the organization's whole activities system from upstream to downstream. [1] Thus, the researcher had an idea to propose the article about supply chain Information system for revenue collection of the revenue department in Thailand .

2 Supply Chain Management

One objective that all organization aim to accomplish is supply chain management. Supply Chain and Information will aid businesses in increasing efficiency and cutting costs for educational institutions, By keeping a solid supply chain and information, high value customers and suppliers can be acquired or kept. This will guarantee businesses the objective of producing high-quality goods.

Supply chain for tax management is the flow of taxes and services across organizations and locations is known as supply chain tax management. The transit and storage of raw materials, work-in-progress inventory, finished products, and end-to-end fulfilment from the point of origin to the site of consumption are all included in this. In the delivery of taxes and services required by end customers in the supply chain,

networked, chained networks and routes are connected [6].

3 Information System and supply chain

3.1 Benefits of information technology in the supply chain

1. Strengthen production control

Information technology brings transparency to the entire process, enhancing visibility and accountability for manufacturers. It is important for manufacturers to have a clear view of the production stages so that potential problems can be anticipated and corrected.

2. Manage taxes better

Finance departments can use information technology to adapt flexible business processes to tax administration.

3. Improved collaboration among supply chain partners

Information technology enables real-time information sharing and helps manufacturers enhance collaboration with key partners. Information visibility helps manufacturers make more informed decisions and better forecast demand, leading to cost savings.

4. To track and remit your taxes more effectively

With the help of information technology, organizations can automatically track taxes and customers by process and shipment status. You can also use these features to interact with your logistics provider and get real-time updates on your tax shipments. [21]

4. Supply Chain Management and information for Tax Management in Thailand

A supplier is a natural or legal person. They forward tax details to the finance department. The finance department fulfils its duty of tax administration and audit of each activity. Add value to your company by submitting applications, creating and sending tax invoices, storing, modifying, cancelling, withdrawing tax invoices and creating tax invoices. they can apply for admission through a computer system that systematically processes and stores data ,show in figure 1 for the whole.. supply chain Information system for revenue collection of the revenue department in Thailand.

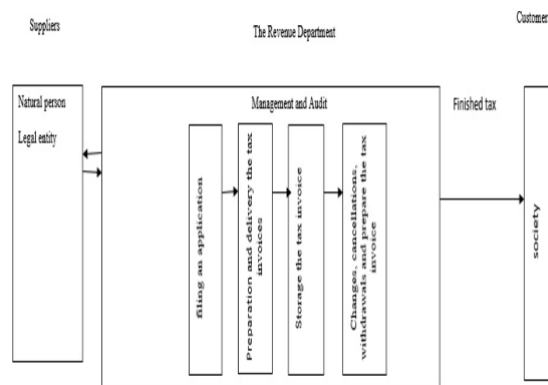


Figure 1: Supply chain information system for revenue collection of the revenue department in Thailand

Table 1: Element of suppliers, with Its stakeholders, activities, and needs for data

Suppliers	Activities in supply chain	Needs for data
Stakeholders: Natural person Legal entity	- Provide detailed tax information	Data transparency in real time

Table 2: Element of the revenue department with Its steps of tax management and audit, activities, and needs for data

The Revenue Department	Activities in supply chain	Needs for data
Steps of tax Management and Audit: 1 Filing an application	Submit an application to the Secretary of the Treasury through the Treasury website of Revenue Department	- Easy access.
2 Preparation and delivery the tax invoices	Preparation an electronic tax invoice . File type Microsoft Word (.doc, .docx),Microsoft Excel (.xls, .xlsx) or Portable Document Format (.pdf) only	Real-time updates
3 Storage the tax invoice	-Preparation an electronic database.. Storage of e-tax invoices in electronic format	- To facilitate and speed up.

Table 2: (Continued)

The Revenue Department	Activities in supply chain	Needs for data
Steps of tax Management and Audit: 4 Changes, cancellations, withdrawals and prepare the tax invoice	Tax invoice issuers can cancel or change detailed tax information in the system..	- Easy access .

Table 3: Element of customers, with activities and needs for data

Consumers	Desirable Qualities	Needs for data
Society	Questionnaire to evaluate satisfaction	- Data that is easy to collect, process and retrieve

6. Concept of supply chain information system for revenue collection of the revenue department in Thailand

6.1 Suppliers

Suppliers mean natural person, legal entity that supply raw materials to the revenue department.

6.2 Revenue Department

Revenue department is the manufacturer. Manufacturers fulfil their duty of tax control and audit of each activity. Submission of applications, preparation and delivery of tax invoices, storage and modification of tax invoices, cancellations, withdrawals and creation of tax invoices.

6.3 Finished tax

Finished tax refer to product from revenue department.

6.4 Customers

Customers mean the end-of-process element of supply chain information system for revenue collection of the revenue department in Thailand. Finally, It will provide more value to the supply chain. [1],[2][3],[4],[5][6],[7],[8],[9],[10],[11],[12],[13],[14],[15],[16],[17],[19]

7. Conclusion

Supply chain information system for revenue collection of the revenue department in Thailand consists of suppliers, The Revenue Department, Finished tax and customers. All elements are connected to the supply chain using Thai information and communication technology. This really added to the Thai finance department. The supply chain applies to tax administration from upstream to downstream. This enables organizations to review their information systems without delay and ensure that the organization operates smoothly and effectively based on established strategies. .

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