

Independent Study Title The Opinions of Exporters in Chiang Mai Province
to be Good Exporters and Registered Exporters of the
Revenue Department

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ABSTRACT

The objective of this study was to investigate the opinions of exporters in Chiang Mai Province to be good exporters and registied exporters of the Revenue Department. The data was collected by using of questionnaires from 42 exporting entrepreneurs in Chiang Mai.

The study results found that most entrepreneurs had opinions that there was the privileges and good service of the Revenue Department. After approving to be good exporters and registied exporters, they had convenienced in receiving vat refund, but two years privilege was too short. Moreover , there are too many qualificatians and conditions to be good exporters and registied exporters of the Revenue Department. The entrepreneurs'recommendatons were expanding time and getting corperate income tax benefits.

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