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VU THI TAM THU

**STATE BUDGET COLLECTION STRUCTURE TOWARDS
STATE BUDGET COLLECTION SUSTAINABILITY IN
VIETNAM**

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**SUMMARY OF DISSERTATION
IN ECONOMICS**

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Supervisors:

1. **ASSOC. PROF. DR. VUONG THI THU HIEN**
2. **DR. NGUYEN CANH HIEP**

Examiner 1:.....

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Examiner 2:.....

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Examiner 3:.....

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INTRODUCTION

1. The urgency of the research topic

State budget collection structure is a crucial factor behind the sustainability and safety of the national finance. Adjusting the budget collection structure to maintain sustainable budget has a significant impact on ensuring the macro-economic safety against domestic and abroad shocks. The stability and rationality of the budget collection structure both reflects the stability and development of state budget collection and is a factor affecting socio-economic stability. Therefore, the structure of state budget collection towards sustainable state budget collection is an important theoretical issue that always needs researching and perfecting along with the national socio-economic development.

In Vietnam, Resolution No. 07-NQ/TW dated November 18, 2016 of the Politburo clearly stated that the goal of state budget management is: “Restructuring the State budget and managing public debts towards ensuring the safety and stability of the national finance, promoting macroeconomic stability; strengthening effectiveness of allocation, management and utilization of financial resources to boost the socio - economic development; developing culture and human resources; ensuring the social security and enhancing social welfare; protecting the environment and adapting to climate change; ensuring the national defense and enhancing the international integration, upgrading national position and prestige in the region and the world.”

To have fiscal stability, it is important first to have sustainable budget collection, in which revenue from production - business activities and domestic consumption is the foundation. Revenues from import, export and mineral resources exploitation need to gradually decrease along with the globalization and international economic integration, and the process of changing the economic growth model. Domestically, it is necessary to ensure a reasonable structure between regular and irregular revenue, between tax revenue and non-tax revenues, between indirect tax and direct tax, etc. Budget collection structure is an important factor and the determinant of the sustainability of state budget collection.

However, during 2011-2020, the structure of Vietnam's budget collection is not reasonable and sustainable. The proportion of tax revenue and other important revenues such as corporate income tax and value added tax are in a decreasing trend, the budget still heavily depends on non-recurring sources. Meanwhile, the demand for budget spending is constantly increasing, exceeding sources balance ability; high budget deficit and persists for two decades.

While the potential difficulties of the economy have not been resolved, Vietnam continues to suffer great shocks from the Covid-19 pandemic, challenging the state budget balance. Its complexity has greatly affected economic growth and the decrease in state budget collection, combined with the policies implementation on exemption, reduction and extension

of taxes, fees, charges, and land rents has made state budget growth rate in 2020 negative. Therefore, restructuring budget revenue, mobilizing national resources, ensuring budget balance and economic recovery is a big challenge for the Vietnamese government.

From theoretical and practical requirements, the study of the state budget collection structure to come up with solutions to restructure and manage the collection well and ensure sustainable state budget in Vietnam is of great importance and urgency. Due to the above reasons, the PhD candidate chose the topic "*State budget collection structure towards state budget collection sustainability in Vietnam*" as the research topic for the dissertation.

2. Research purpose and objectives

Purpose of the dissertation: building views, orientations, and solutions to improve the budget structure towards sustainable state budget collection in Vietnam until 2030.

Research objectives:

- Firstly, systematize and clarify theoretical issues of state budget collection, sustainable state budget collection, state budget collection structure, factors affecting the budget collection structure and criteria for structural assessment towards sustainable state budget collection.

- Secondly, study international experiences on setting the budget structure towards sustainable state budget collection and draw lessons for Vietnam.

- Thirdly, analyze the status of the state budget collection structure and evaluate the achievements and limitations of the structure in Vietnam towards sustainable state budget collection; explain the causes of these limitations.

- Fourthly, based on theoretical and practical basis, with analysis and the forecast of the socio-economic context, opportunities, and challenges for the collection structure in Vietnam until 2030, the dissertation proposes objectives, viewpoints, orientations and offers solutions to improve the state budget structure towards sustainable state budget collection in Vietnam.

3. Research questions

To thoroughly solve the problems that need to be further researched, the researcher posed research questions that need to be solved as follows:

Firstly, what is state budget collection and sustainable state budget collection? What assessment criteria should the state budget collection structure towards sustainability base on?

Secondly, how are the experiences of other countries setting up the state budget collection structure? What lessons can be considered for Vietnam?

Thirdly, what is the status of state budget collection and state budget collection structure towards sustainability in Vietnam? How do the factors affect the structure? What are the results achieved, what limitations still exist and why?

Fourthly, in the socio-economic context of Vietnam and the world in the period of 2021 - 2030, what are the views, orientations, and solutions to improve the state budget collection structure towards sustainability in Vietnam?

4. Objects and scope of the study

- Object of the dissertation: theoretical and practical issues of budget collection structure towards sustainable state budget collection.

- Research scope:

Content:

Research scope for budget collection structure: There are many ways to classify state budget collection, according to the following: sources of collection formation; budget payers; the economic content of revenues; budget decentralization by region, by geography, etc. Accordingly, there are many ways to determine the structure of budget collection. However, the PhD candidate chose to analyze the structure following three types: established sources, by economic sector, and according to economic content. The selected types of structures have clear relationships and are directly affected by fiscal policies, macroeconomic indicators, as well as market fluctuations, so it will be appropriate to provide short-term and long-term solutions. In this study, the researcher did not analyze the state budget collection by levels. The data used includes both central and local budgets.

Space and time: The dissertation references international experience on the structure of budget collection from 2011 to 2020; studies the status of the state budget collection structure in Vietnam from 2011 to 2020, suitable to be evaluated with the Tax Reform Strategy in Vietnam for the period of 2011-2020 and propose solutions to 2030.

5. Research methodology

The dissertation uses dialectical materialistic methodology to consider things and phenomena in a state of constant development corresponding to related conditions and environments. On that basis, to have scientifically grounded analysis, evaluation and interpretation, the dissertation uses the following methods:

- *Synthetic method:* used to inherit theories related to budget collection structure and collection sustainability, thereby forming the theoretical basis for the topic.

- *Statistical and comparative methods:* Through collecting information and secondary data; processing, drawing tables, graphs, charts to compare and evaluate the main research content.

- *Analytical method:* From given information, the author analyzes and summarizes the current state of state budget collection and structure, thereby assessing the sustainability of state budget collection.

- *Modeling method*: The method used to learn about the impact of factors affecting the budget collection structure by building Ordinary least-square (OLS) model based on theoretical basis and qualitative analysis results. The objective of the model is to find out the causes of the achievements as well as the limitations in establishing the budget collection structure of Vietnam, from which there is a basis for making solutions.

- *Quantitative research method*: The thesis uses Eviews software to analyze regression models along with data collected from the General Statistics Office and the World Bank. Based on data processed through Eviews software, the dissertation assesses the impact of factors on the state budget collection structure in Vietnam.

6. New contributions of the dissertation

6.1. In theory

The dissertation has clarified the concept and classification, concept and role of ensuring sustainable state budget collection. The dissertation has introduced the concept, analyzed the content of the state budget collection structure towards sustainability and pointed out the objective and subjective factors affecting the state budget revenue structure towards sustainable state budget revenue. It has provided qualitative and quantitative criteria to evaluate the structure of state budget collection towards sustainability.

The dissertation has synthesized international experience in establishing a budget collection structure towards sustainable state budget revenue in the period 2011-2020, thereby drawing lessons for Vietnam.

6.2. In practice

The dissertation has generally analyzed the socio-economic situation and state budget collection in Vietnam during 2011 - 2020 through the legal framework, scale, and growth rate of state budget collection. The dissertation also analyzed in detail the actual situation of various types of budget collection structure, including budget collection structure by source, budget collection structure by economic sectors and budget collection structure by business content.

Among them, domestic collection structure is an important indicator reflecting the sustainability of state budget collection. The dissertation has built a research model to analyze quantitatively the impact of the main factors affecting the structure of domestic collection, including GDP per capita, the economy's resources including capital investment and labor, the structure of the economic sector by the fields of agriculture, industry, and service. From there, it shows strong/weak effects, positive/negative impacts of these factors on domestic collection structure. Also, from the research results on those factors, determining that capital is the most important input in economic development in Vietnam, the dissertation has built a model to give

a quantitative analysis of the influence of capital investment structure on the proportion of state budget collection from the state, non-state, and foreign-invested economic sectors.

The dissertation has pointed out the achievements and limitations of the budget collection structure in Vietnam in ensuring sustainable state budget collection and the causes of those limitations.

Based on theoretical research, experience in establishing budget collection structure from some countries globally, analyzing the status of budget collection structure in Vietnam as well as assessing the influence of factors on the structure. It has proposed objectives, viewpoints, orientations, and some specific solutions to improve the structure of state budget collection structure in Vietnam towards sustainable state budget collection up to 2030.

7. Structure of dissertation

In addition to the introduction, conclusion, list of references and appendices, the dissertation has four chapters:

Chapter 1: Overview of research situation related to the dissertation topic.

Chapter 2: Theory of the state budget collection structure towards sustainable state budget collection.

Chapter 3: The situation of the state budget collection structure towards sustainable state budget collection in Vietnam.

Chapter 4: Perfecting the state budget collection structure towards sustainable state budget collection in Vietnam.

CHAPTER 1: OVERVIEW OF RESEARCH SITUATION RELATED TO THE DISSERTATION TOPIC

1.1. OVERVIEW OF RESEARCH RELATED TO THE TOPIC

1.1.1. Research situation abroad

1.1.1.1. Research on state budget collection and sustainable state budget collection

State budget collection has become the research object of many scientists around the world. In particular, the research works mainly focus on tax policy issues and tax revenue because researchers implicitly consider this the main source of state budget collection. The dissertation has referenced the studies of Adam Smith (1776), Diamond, PA, & Mirrlees, JA (1971), Rao, MG (2005), Gupta AS (2007), Ajaz and Ahmeh (2010), New Zealand Treasury (2013), Fakile and Adeniran Samuel (2014), Gregory De Paepe and Ben Dickinson (2014), Narcisa Roxana Mosteanu (2015), Alena A. and Veronika P. (2018).

1.1.1.2. Studies on the structure of state budget collection

Overseas studies often focus on analyzing the structure of domestic revenues, of indirect

taxes and direct taxes of one or more countries, or of some types of taxes, such as VAT, CIT, and PIT. Prominent are the studies by Jens Arnold (2009), Hua Xu and Huiyu Cui (2011), Gregory De Paepe, Tom Hart and Cathal Long (2017), World Bank (2017), Emmanuelle Modica, Sabine Laudage and Michelle Harding (2018), Aisha Nazir, Sofia Anwar and Samia Nasreen (2020), Peter Mullins, Sanjeev Gupta and Jianhong Liu (2020) and Maganya (2020).

1.1.2. Research situation within the country

1.1.2.1. Studies on state budget collection and sustainable state budget collection

In Vietnam, there are currently several textbooks, dissertations, ministerial-level and direct or indirect grass-roots works on the topic of state budget collection and sustainable state budget collection as Textbook *“Public Financial Management”* co-edited by Duong Dang Chinh and Pham Van Khoan (2009); In-depth research topic of Vu Dinh Anh (2003), *“Analysis of the sustainability of the state budget collection in the process of industrialization, modernization and international integration in Vietnam”*; the book edited by Vuong Dinh Hue titled *“Theory and practice of analyzing and assessing the sustainability of the state budget in the audit of the state budget statement”* published in 2009; the research work of Bui Duong Nghieu (2009), *“Analysis of the sustainability of the Vietnamese state budget and forecast to 2020”*; The scientific research topic of Pham Van Ha and Mai Thi Van Anh (2007) as chairmen is entitled: *“Using existing econometric models to forecast budget collection in Vietnam”*; Dissertation *“Improving the sustainability of the Vietnamese state budget collection”* by Vo Van Hop (2013); Research by Vu Sy Cuong (2017), *“Mobilizing state budget collection in Vietnam towards sustainability”*; Research by Pham Quynh Mai (2019), *“Impact of growth of private financial resources on state budget collection in Vietnam”*.

1.1.2.2. Studies on the structure of state budget revenue

The studies on the structure of state budget collection in Vietnam that the research has examined include: PhD thesis of Phung Duc Hung (2003), *“Improving the state budget structure in Vietnam today”*; Research topic of the authors Nguyen Thi Lien, Le Xuan Truong, Do Duc Minh, Nguyen Thi Thanh Hoai, Le Duy Thanh on *“Renovation of budget revenue structure of Vietnam in the context of international economic integration”*; Le Xuan Truong (2012): *“Restructuring Vietnam's tax system in accordance with the conditions of being a WTO member”*; The 2013 ministerial-level scientific research project chaired by Le Xuan Truong: *“Structure of sustainable state budget collection - Theoretical and practical issues”*; Research paper by Pham Hong Chuong and Nguyen Thi Thuy Duong (2017), *“Enhancing the sustainability of tax revenue: International experience and lessons for Vietnam”*; Scientific research in 2019 by Vu Dinh Anh: *“Tax structure: Current situation and orientation for transformation”*; State-level scientific research project: *“Scientific arguments for restructuring*

the state budget and managing public debt in Vietnam in a new situation" edited by Nguyen Viet Loi and Nguyen Minh Tan (2020). In addition, there are many research topics, dissertations, and articles on the structure of a revenue or a group of revenues.

1.2. GENERAL COMMENTS ON RESULTS OF RESEARCH WORKS

1.2.1. The achieved results that the thesis will inherit

Overview of domestic and foreign research related to the topic has contributed to providing theoretical and practical basis for the dissertation on the following aspects:

Theoretically, the research has provided the dissertation with basic theories on concepts, characteristics, and classification of state budget collection. Some topics have analyzed in detail the sustainability of the state budget, in which some views on sustainable state budget collection and criteria for the structure have been given. A few studies have analyzed and given the characteristics of a reasonable budget revenue structure corresponding to each stage of economic development, or the tendency to establish budget structure of different groups of countries corresponding to different levels of development in the world.

In practical terms, the research works have used many methods to assess the sustainability of state budget collection, many of which have assessed the rationality of the collection scale with the factors of economic growth such as Gupta AS (2007), Jens Arnold (2009), Alena A. and Veronika P. (2018), Maganya (2020), Vu Sy Cuong (2009), Pham Quynh Mai (2019). Most studies agree that budget collection is sustainable when positively related with economic growth. The proposed theoretical models and research methods are important contents that have oriented and suggested for the candidate to develop research methods for this dissertation.

Thus, previous research works formed very important foundations and a premise for PhD candidate to continue to have a basis to research, compare and evaluate the current state of Vietnam's state budget collection structure.

1.2.2. Gaps for further research

Besides the research results related to the dissertation topic that previous studies have achieved, there are still some "gaps" that have not been researched and clarified:

Theoretical gap: Previous studies have provided basic criteria to assess the sustainability of state budget collection but have not analyzed specific criteria and requirements of a budget collection structure towards sustainable state budget collection. Therefore, it is necessary to clarify aspects of the budget collection structure, especially the one that play an important role in the budget collection system. Indicators showing the structure of budget collection to ensure the sustainability of state budget revenue need supplementing and improving.

Practical gap: Studies in other countries are difficult to apply to Vietnam due to different socio-economic conditions. Recent research works on Vietnam have mostly focused

on analyzing the tax structure in Vietnam, mainly articles, conference proceedings, limited research, analysis, and commentary. There has not been a comprehensive and systematic assessment of the state budget structure in Vietnam, no specific analysis of the state budget collection structure with the goal of sustainable state budget collection. Therefore, given that the country is facing many difficulties due to the pandemic and unsustainable factors of the internal economy, a detailed analysis and assessment of the current state and trends of the revenues in the state budget collection system for the period 2011 - 2020 to find appropriate solutions, promote the role of sustainable revenues, and reduce dependence on unsustainable revenues are research issues that dissertation will be done.

With the time and scope of this research, the PhD candidate found that most of the previous studies only mentioned one aspect of the dissertation's research content, and no research analyzing the structure of state budget collection towards sustainable state budget collection, especially during 2011 - 2020, when the budget balance of Vietnam is facing many great challenges. Therefore, it can be said that they only mentioned some of the research contents but did not overlap in the content and research scope of the dissertation.

CHAPTER 2: THEORY OF STATE BUDGET COLLECTION STRUCTURE TOWARDS SUSTAINABLE STATE BUDGET COLLECTION

2.1. STATE BUDGET COLLECTION AND SUSTAINABLE STATE BUDGET COLLECTION

2.1.1. State budget collection

2.1.1.1. The concept of state budget collection

State budget collection is the State using its power to focus a part of the national financial resources to form the state budget fund to meet the spending needs of the State. State budget collection is closely linked with the performance of the State's functions and tasks because the goal is for the State to have resources to maintain operations and provide social welfare.

2.1.1.2. Classification of state budget collection

a. Classification by revenue generation

Revenue sources are mentioned according to this classification criteria including domestic revenue and revenue from external activities. Accordingly, budget collection can be divided into domestic revenue, balanced revenue from export and import, and revenue from non-refundable aid. For a country whose budget revenue heavily depends on crude oil like Vietnam, domestic revenue can continue to be divided into domestic revenue excluding crude oil and revenue from crude oil.

Another way of classifying according to the criteria of revenue sources commonly used is regular revenue and irregular revenue. Recurring revenue includes expenses on a regular basis such as taxes, fees, and charges. Irregular revenues include the remaining revenues, such as revenues from aid, revenues from sales of state assets, etc.

b. Classification by economic structure

Economic structure has many types: by economic sector (state economy, non-state economy, foreign-invested economy), economic sector structure (industry, agriculture, and service), structure by region, territory, etc. Accordingly, state budget collection can be classified into revenue from the state economic sector, revenue from the non-state sector, revenue from the foreign-invested sector. This shows which economic sector provides the main source of collection for a country's budget. State budget collection can also be classified as revenue from industry, agriculture and services, or revenue from different regions and territories. In particular, the taxonomy by economic sector is used throughout in statistics and annual state budget final settlement in Vietnam.

c. Classification by economic content

Based on the economic content, the state budget can be divided into groups and in each group are further subdivided into sub-groups, followed by sections and finally sub-sections. The subsections show the detailed content of each revenue associated with specific economic activities or objects. According to this classification, state budget revenue can be divided into 3 groups:

Group 1: Recurring revenue includes revenues arising on a regular basis such as taxes, fees, and charges.

Group 2: Revenues from transferring the right to use and sell State's property

Group 3: Collection of non-refundable aid

In which, tax is a compulsory contribution from natural and legal persons to the State according to the extent and the time limit prescribed by law for public use (Nguyen Thi Lien, 2009, p.5). In the classification of state budget collection, tax revenues need classifying according to specific criteria to serve the design of tax policies and management, and to evaluate the effectiveness of tax administration. Common tax classifications in the world are:

(i) Classification by taxable objects

(ii) Classification by tax methods

2.1.2. Sustainable state budget collection

2.1.2.1. The concept of sustainable state budget collection

An attribute of a state budget in which current spending needs are met, while ensuring long-term spending needs consistently with current conditions of socio-economy and promote

sustainable growth. The sustainability of state budget collection is not a problem of the system itself, but an issue closely related to sustainable economic growth in general. In short, *sustainable state budget collection is that in the long term, it must ensure continuous growth, consistent with the growth of the economy, in which the structure must be relatively stable and less strongly affected by external factor.*

2.1.2.2. The role of sustainable state budget collection

Sustainable state budget collection plays a very important role in the entire operation of the State and the socio-economy, specifically:

- Sustainable state budget collection ensures financial resources to fulfill the spending needs of the State and socio-economic development plans of the State.
- Sustainable state budget collection contributes to economic growth.
- Ensuring sustainable state budget collection also plays an important role in regulating the income of objects in the economy and solving problems of social life.

2.2. STRUCTURE OF STATE BUDGET COLLECTION TOWARDS SUSTAINABLE STATE BUDGET COLLECTIONS

2.2.1. The concept of state budget collection structure towards sustainable state budget collection

The state budget collection structure towards sustainable state budget collection is a stable and reasonable relationship between the components of the state budget collection system, which must ensure continuous growth of state budget collection in the long term, in line with the economy growth and less strongly affected by external factors.

2.2.2. Contents of state budget revenue structure towards sustainable state budget revenue

Based on the classifications of state budget collection, different types of state budget collection structure can be identified based on the research objectives and basic assessment of the structure. The content of the state budget collection structure towards sustainable state budget collection can be analyzed and evaluated according to three aspects as follows:

2.2.2.1. Revenue structure by source formation

According to the classification by sources, it is possible to determine the structure by sources, including domestic revenue, revenue from crude oil, balance income from import and export activities, and aid. At the same time, it is possible to determine the collection structure according to the nature of the revenue-forming source, including regular and irregular.

2.2.2.2. Revenue structure by economic sector

According to the classification of the state budget collection by economic structure, many different types of budget collection structure can be identified. Particularly, the way to

determine the structure of budget revenue by economic sector including revenue from state-owned enterprises, revenue from foreign-invested enterprises and revenue from non-state enterprises is mainly used in Vietnam to research and analyze tax policies, and to design and evaluate economic growth models.

2.2.2.3. Revenue structure by economic content

According to the classification by economic content, the budget collection structure includes all detailed revenues according to the purposes of controlling and accounting, tracking all revenues paid to the state budget. Accordingly, the structure of state budget collection according to economic content includes revenues from taxes, revenues from fees and charges and other revenues in the total state budget collection.

2.2.3. Factors affecting the structure of state budget collection towards sustainable state budget collection

2.2.3.1. Objective factors

a. Scale and speed of economic growth

Economic growth is a decisive factor to state budget collection in each period and is the basis for generating collection for the state budget. When the economy size is larger and the growth rate is higher, the revenue mobilization from economic sectors in the society will be better, so the budget collection is bigger, forming the premise for sustainable revenue growth.

b. The structure of the economy

The economy structure also has an impact on the structure of collection sources and its sustainability. Economic structure by industry and field (agriculture, industry, and service); by economic sector (state economic, non-state economic, and foreign invested economic) is an important factor to consider when assessing the appropriate state budget collection structure.

c. The resources of the economy

The resources of the economy have a significant influence on the formation of the budget collection structure. The basic economic resources include capital resources, human resources, scientific and technology resources, and natural resources.

d. Openness of the economy

When expanding foreign relations, implementing bilateral and multilateral tariff commitments, revenue from import tax will decrease.

e. Other objective factors

Factors such as international prices of commodities (especially crude oil prices), trade relations between major economies, natural disasters, and epidemics, etc. always have certain effects on economic growth as well as budget collection and budget collection structure.

2.2.3.2. Subjective factors

a. System of socio-economic policies and policies in the field of collection

b. Organization and management of budget collection

2.2.4. Criteria for assessing the structure of state budget collection in the direction of sustainable state budget collection

2.2.4.1. Qualitative Criteria

a. The compatibility between the scale and structure of state budget collection with socio-economic conditions

Socio-economic conditions are the practical and economic bases for determining and mobilizing revenue sources for the state budget. Whether the design of the number of taxes, fees and charges and their specific content, including issues of scope, tax rates, tax bases and tax incentives is appropriate to the context of the economy and the world trends, is a criterion for assessing the sustainability of state budget collection.

b. Stability and sustainability of state budget collections

State budget collection structure towards sustainable state budget collection is most clearly assessed in the stability and sustainability of collection sources. Those are the sources of income mobilized from the internal resources on a regular, stable, and long-term basis. Taxes, fees and charges, especially domestic revenues, are regular and sustainable collection sources.

2.2.4.2. Quantitative criteria

a. Proportion of budget collection to GDP

b. Growth rate of state budget collection compared to GDP growth rate

c. Proportion and growth rate of revenues in the structure of state budget collection by sources of formation

d. Proportion and growth rate of revenues in the structure of state budget collection by economic sector

e. Proportion and growth rate of revenues in the structure of state budget collection according to economic content

2.3. INTERNATIONAL EXPERIENCE ON ESTABLISHING THE BUDGET COLLECTION STRUCTURE TOWARDS SUSTAINABLE STATE BUDGET COLLECTION AND LESSONS FOR VIETNAM

2.3.1. International experience in establishing budget collection structure towards sustainable state budget collection

In recent years, countries have been conducting drastic system and policy reforms to restructure revenue sources and improve the sustainability of state budget collection. Some common practices adopted by countries include raising the share of the consumption tax, reducing the corporate income tax rate and expanding the tax base, consolidating existing

revenue sources such as property taxes, increase the proportion of revenue from personal income tax, raise the proportion of revenues from environmental protection, emphasize the goal of economic neutrality and increase the revenue of the tax policy system, strengthen measures against transfer pricing and loss of budget collection.

2.3.2. Lessons for Vietnam

Lessons relevant to specific conditions can be drawn for Vietnam as follows:

Firstly, to achieve fiscal sustainability, the budget collection structure must also be adjusted in line with macroeconomic developments in each period, ensuring the synchronization of reform measures of each tax in the overall tax system.

Secondly, adjusting the budget collection structure focuses on tax policy reform.

Thirdly, strengthen the role of consumption tax in the tax system to offset the revenue decrease from income tax policy reform and expand fiscal space for the government.

Fourthly, expand the CIT base through investment stimulus and support measures, simplify the tax system and administrative procedures, and improve the business environment.

CHAPTER 3: THE SITUATION OF THE STATE BUDGET COLLECTION STRUCTURE TOWARDS SUSTAINABLE STATE BUDGET COLLECTION IN VIETNAM

3.1. OVERVIEW OF THE SOCIAL ECONOMIC SITUATION AND STATE BUDGET COLLECTION IN VIETNAM

3.1.1. Overview of the socio-economic situation in the period 2011 - 2020

During 2011 - 2020, Vietnam's GDP growth, although not meeting the set plan, still achieved good results, and the macro foundation was relatively stable. The process of restructuring the economy is on the right track. In addition, challenges and limitations still exist such as: the growth economy is heavily dependent on capital, the quality of labor has not been significantly improved, public debt, high and prolonged state budget deficit, the development of the economy is still weak because domestic enterprises are mainly small with low technology, etc., which significantly impact the structure of state budget collection in Vietnam.

3.1.2. State budget collection situation in Vietnam

After many reforms, Vietnam's tax system includes 10 types of taxes: value-added tax, export and import tax, excise tax, insurance tax, environmental protection tax, corporate income tax, personal income tax, agricultural land use tax, non-agricultural land use tax and resource tax. In addition the state budget also has other sources such as revenue from sales of state assets (including land), revenue from share capital contributions, and collection from people's contributions and businesses, revenue from lottery activities, public land fund...

From 2011 to 2020, the scale of state budget collection has been continuously expanded, but still cannot meet the increasing budget expenditure scale. Before the Covid-19 pandemic occurred in 2020, in general, Vietnam had a slight fiscal improvement during the period of 2016-2019 compared to that of 2011-2015. The scale of Vietnam's state budget collection in the period of 2016-2020 increase about by 1.58 times compared to the 2011-2015 period, making for an average of 25.2% of GDP (the period 2011-2015 is 24.1% of GDP), reaching and exceeding the target in the Resolution. No. 07-NQ/TW of the Politburo (21% of GDP) and Resolution No. 25/2016/QH14 of the National Assembly (23.5% of GDP). During the whole period 2011-2020, the average growth rate of budget collection reached 9.85%.

3.2. SITUATION OF STRUCTURE OF STATE BUDGET COLLECTION TOWARDS SUSTAINABLE BUDGET COLLECTION FOR 2011 - 2020

3.2.1. State budget collection structure according to established sources

3.2.1.1. Structure of domestic revenue, revenue from crude oil, balanced revenue from import-export activities and aid collection

Domestic collection has an increasing proportion in the structure of state budget collection in Vietnam, while revenue from crude oil and import and export activities are decreasing. From 2001 to 2010, the proportion of domestic collection only averaged 55.3% of total state budget collection. The proportion of domestic collection gradually increased to 67.7% from 2011 to 2015, then grew rapidly and reached 81.75% in the period of 2016 - 2020.

Based on theoretical basis and related experimental research, the candidate has conducted a quantitative assessment of the main economic factors' impact on the proportion of domestic revenue in total state budget collection of Vietnam. Results show that GDP per capita is a variable with a positive relationship, positively affecting the rate of domestic revenue. Both capital investment and social labor productivity have positive impacts on the share of domestic revenue, but the previous is much stronger than that of labor productivity (estimated value of β respectively 0.2508 vs 0.0035). This is also affected by the economic structure. The share of agriculture negatively impacts on domestic revenue, while that of industry, construction and service sector have a positive impact. This shows that Vietnam's economic restructuring process is on the right track, contributing to improving the sustainability of budget collection.

3.2.1.3. Structure of regular and irregular revenue

Regular revenue is the revenue that accounts for a major proportion in the structure of state budget revenue collection, but it has been on a decreasing trend in recent years. In the period of 2011 - 2020, the scale of regular collection has increased from VND 655,476 billion in 2011 to VND 1,328,859 billion in 2020; the average growth rate is 8.32%/year, lower than the growth rate of state budget revenue. Meanwhile, irregular revenue increased from VND

66,328 billion in 2011 to VND 178,986 billion in 2020, an average growth of 12.96% per year, which is an important source of compensation for the state budget collection balance.

3.2.2. State budget revenue structure by economic sector

3.2.2.1. Collection structure of economic sectors in total state budget collection and GDP

In the period 2011-2020, although the proportion of contribution in GDP has increased steadily over the years (from 88.54% in 2011 to 90.2% in 2020), the proportion of contribution to state budget collection of all three economic sectors is on a downward trend, from 48.99% in 2013 and sharply reduced to 38.89% in 2020.

3.2.2.2. Collection structure from economic sectors in some major taxes

Collection from three economic sectors mainly comes from VAT on domestically produced goods, SCT, CIT and royalties. In which, CIT and VAT are the two most important revenues, accounting for a major proportion of total revenue from economic sectors, natural resources tax only accounts for a very small proportion (about 1-2%).

Inheriting and developing the studies of Alena A. and Veronika P. (2018), Maganya (2020), Pham Quynh Mai (2019), the dissertation has built a research model to assess the influence of the structure of capital investment realized by the whole society to the total budget collection from economic sectors.

Regression results show that capital investment sources have a positive impact on total state budget collection, in which, the impact of capital investment from the non-state economic sector is the largest (0,2864), followed by capital invested in the FDI sector (0.2179) and capital investment in the state economic sector (0.1319). This shows the increasingly important role of the non-state sector in state budget collection in particular, and the economy in general.

3.2.3. State budget collection structure according to economic content

3.2.3.1. Structure of tax, fee, and charges collection

The scale of collection from taxes, fees and charges including crude oil increased from VND 629,187 billion in 2011 to VND 1,129,506 billion in 2019 and decreased slightly to VND 1,059,188 billion in 2020. Revenue from taxes, fees and charges excluding crude oil has a stable growth rate of about 10 - 11% in the period of 2014 - 2019 before seriously declining in 2020 due to the impacts of the pandemic. The growth rate of this revenue averaged 9.26% in the period of 2011-2020, lower than the average growth rate of state budget collection (9.85%).

3.2.3.2. Structure of direct tax and indirect tax

In the period 2011-2020, along with the decreasing trend of tax revenue in total state budget collection, the proportion of direct and indirect taxes are in a decreasing trend. Specifically, the proportion of direct tax has decreased from 32.72% of total state budget

collection in 2011 to 24.98% in 2020, although in terms of scale, direct tax increased from VND 236,188 billion in 2011 to VND 376,616 billion in 2020 (1.6 times). The proportion of indirect tax decreased from 50.63% of total to 40.63% in 2020. In terms of scale, indirect tax increased from VND 365,480 billion in 2011 to VND 612,651 billion in 2020 (1.8 times).

3.2.3.3. Structure of main direct taxes

(i) *Corporate income tax*

(ii) *Personal income tax*

3.2.3.4. Structure of major indirect taxes

(i) *Value added tax*

(ii) *Special consumption tax on domestically produced goods*

(iii) *Import, export, special consumption tax and environmental protection tax on imported goods*

(iv) *Environmental protection tax*

(v) *Natural resources tax*

3.2.3.5. Structure of budget collection related to assets

In the period 2011-2020, collection from agricultural land use tax, non-agricultural land use tax, rent and sale of state-owned houses did not experience significant fluctuations in size and proportion, only a very small contribution to the total state budget collection was witnessed. Meanwhile, budget collection related to the remaining assets, such as land use levy, land rent, water surface rent and registration fee, have grown very rapidly.

3.3. ASSESSMENT OF THE STRUCTURE OF THE STRUCTURE OF SUSTAINABLE STATE BUDGET COLLECTION IN VIETNAM

3.3.1. Achievements

In the period 2011-2020, the budget collection structure towards sustainable state budget collection has been achieved, but the outstanding results are as follows:

Firstly, the scale of budget collection is increasing.

Secondly, the budget collection structure ensures the basic principle of budget balance that regular revenue is larger than regular expenditure and contributes to the accumulation of development investment spending.

Thirdly, the structure of state budget collection has shifted towards a more sustainable direction with a gradual increase in the proportion of domestic budget collection; Balanced revenue collection from import and export and revenue from crude oil both tended to decrease.

Fourthly, in the structure of state budget collection by economic sectors, revenue from FDI enterprises and revenues from SOEs is on a downward trend, while revenues from non-state sectors tend to increase and account for an increasingly higher proportion.

Fifthly, in domestic revenues, the main contributor to the growth in the scale of taxes, fees and charges is the growth of tax revenues excluding crude oil.

Sixthly, the environmental protection tax is an effective source of compensating for the decrease of a series of budget collection sources in the total state budget collection.

Seventhly, the budget collection from the exploitation of public property resources has also increased gradually over the years.

3.3.2. Limitations

In addition to the achieved results, the state budget collection structure still has limitations that show the unsustainability of state budget collection in Vietnam, specifically as follows:

Firstly, the budget collection structure does not often account for a high proportion in total state budget collection, averaging 10.76% during 2016 - 2020 and is in an upward trend.

Secondly, the data of recurrent budget collection as determined on the state budget settlement of Vietnam includes both revenues from crude oil and other revenues, while these can hardly be considered as recurrent collection.

Thirdly, in the structure of state budget collection by economic sector, the proportion of contributions to state budget collection of all three economic sectors is on a decreasing trend.

Fourthly, state budget collection from taxes decreased sharply in the period 2011-2020.

Fifthly, the structure of the state budget from taxes of Vietnam is also not equivalent to the requirements of a sustainable state budget collection structure.

Sixthly, VAT, CIT, excise tax on domestically produced goods and natural resources tax are in a downward trend in the proportion of total state budget collection in the period 2011-2020, although these are the main sources and come from internal resources of the economy.

3.3.3. Causes of shortcomings and limitations

The limitations about budget collection structure towards sustainability in Vietnam analyzed above stem from objective and subjective reasons as follows:

3.3.3.1. Objective reasons

Firstly, Vietnam's economy is still lacking in terms of production, management and efficiency in resources allocation and use, growth quality is still low, leading to the economy's limited resilience against major shocks.

Secondly, the process of international economic integration has been more and more thoroughly, in which the implementation of tax rate reduction according to the commitments led to the reduction of many lines of import tax, drastically reducing the state budget collection.

Thirdly, the growth pillar is not sustainable, only focusing on a few industries and businesses with large budget collection, high export products and contributing to growth.

Fourthly, due to uneven income distribution mechanism, the balance is not guaranteed.

3.3.3.2. Subjective causes

Firstly, the legal system and mechanism are incomplete and unsynchronized.

Secondly, tax loss and tax arrears continue, and the observance of laws is not strict.

Thirdly, Vietnam's rapid transition is reshaping fiscal policy choices.

Fourthly, some tax policies have not kept pace with practical requirements, and the fact that there are many types of goods and services, and the methods of production, exchange and supply are increasingly diversified, have caused many difficulties in the application.

Fifthly, due to the limited capacity and organization of the tax collection management apparatus as well as the qualifications of tax officials.

CHAPTER 4: PERFECTING THE STATE BUDGET COLLECTION STRUCTURE TOWARDS SUSTAINABLE STATE BUDGET COLLECTION IN VIETNAM

4.1. SOCIO - ECONOMIC CONTEXT AND OPPORTUNITIES, CHALLENGES FOR THE STRUCTURE OF BUDGET COLLECTION IN VIETNAM UP TO 2030

4.1.1. Socio-economic context

4.1.1.1. Economic context and situation in the world

Some upcoming outstanding issues of the world's economy can be forecasted as follows: Economic growth slows down in many countries; strategic competition among major countries; economies continue to accelerate restructuring, transforming strategies and growth models; purchasing and consumption habits change from in-person to online; trade protectionism is widespread; the 4.0 industrial revolution changes the foundation of growth and development on a global scale; Sustainable development requirements are more concerned and promoted.

4.1.1.2. Vietnam's socio-economic context and situation

In the period of 2021 - 2030, despite many challenges, the domestic socio-political situation, under the leadership of the Party and the State, socio-political in the period 2021 - 2030 is basically forecasted to maintain stability, creating a premise for economic development, ensuring national defense and security.

4.1.2. Opportunities and challenges for the state budget collection structure in Vietnam

4.1.2.1. Opportunity

Firstly, Vietnam is a country with a stable political background.

Secondly, despite having a negative impact, the pandemic is also an opportunity to restructure the economy.

Thirdly, the increasingly complete legal system, as well as increasing effectiveness and

efficiency of law enforcement are crucial factors of perfecting the budget collection structure.

Fourthly, the important role and initiative of the Government in planning and operating economic policies is crucial for the process of perfecting state budget collection structure.

Fifthly, despite being heavily affected by the pandemic, Vietnamese businesses can still see opportunities to develop and improve their capabilities.

Sixthly, the requirements of socio-economic development and integration create pressure and are a crucial driving force boosting the process of state budget collection restructuring.

4.1.2.2. Challenges

State budget collection structure in Vietnam faces the following main challenges: Vietnam's economy has not developed stably and sustainably; the process of international economic integration takes place more and more deeply, leading to the reduction of many import tax lines; crude oil prices in the world still fluctuates unpredictably, greatly affecting the construction and implementation of annual state budget estimates; the adverse impact of the Covid-19 pandemic on the world's economy and Vietnam's since the beginning of 2020; The need for budget expenditure and the requirement for budget equity always create great pressure on budget collection, reducing the initiative and positivity of the process of perfecting the budget collection structure because it is always necessary to aim at increasing budget collection; The economy is developing at a low rate and is in the process of transition, so it has a great influence on the scale and structure of the budget collection system, etc.

4.2. OBJECTIVES, VIEWPOINTS AND ORIENTATIONS FOR PERFECTING THE STRUCTURE OF STATE BUDGET COLLECTION UP TO 2030

4.2.1. Objective of perfecting state budget collection structure during 2021 - 2030

Resolution No. 23/2021/QH15 dated July 28, 2021 of the National Assembly on the national financial plan for the 2021 - 2025 period sets out targets for with total state budget collection in the period of 2021 - 2025 is VND 8.3 million billion; the average rate of mobilization into the state budget collection is not lower than 16% of GDP, of which taxes and fees are about 13 - 14% of GDP; the average proportion of domestic budget collection is about 85-86% of total state budget collection. Decision No. 368/QĐ-TTg dated March 21, 2022 of the Prime Minister approving the financial strategy up to 2030, setting the target of mobilization rate into the state budget in the period 2026 - 2030 about 16- 17% of GDP, of which the rate of mobilization from taxes and fees for 2026 - 2030 is about 14-15% of GDP.

On that basis, the dissertation proposes specific targets on the scale and basis of state budget collection in the period of 2021 - 2030 as follows: The mobilization rate of state budget collection during 2021-2030 strives to reach 16%-18% of GDP, Budget collection from taxes, fees and charges is about 15%-16% of GDP. In which, in the period of 2021-2025, the number

strives to reach 16%-17% of GDP (from taxes and fees about 14%-15% of GDP); in the period 2026-2030, strive to achieve 17%-18% of GDP (from taxes and fees about 15%-16% of GDP).

The percentage of tax and fee in total state budget collection will reach over 85% by 2025, and over 90% by 2030. The proportion of domestic collection in total state budget collection will reach over 85% by 2025, nearly 90% by 2030; the proportion of crude oil revenue decreased to 1.4% and less than 1%, respectively; the proportion of balanced revenue from import-export activities decreased to about 13% and less than 11%, respectively; The number from the three economic sectors is at least 60% of total; The proportion of regular revenue strives to reach over 95% of the total state budget collection by 2030.

4.2.2. Viewpoints on perfecting the state budget collection structure in the 2021 - 2030 period

Firstly, the budget collection structure must be suitable to the practical conditions in Vietnam and promote sustainable economic growth.

Secondly, the structure must aim to ensure a reasonable rate of budget mobilization, avoiding negative effects on the resources allocation in the whole society.

Thirdly, the structure must ensure the effectiveness of the budget sources mobilization.

Fourthly, the structure must be consistent with the process of international economic integration and international practices.

Fifthly, the structure must ensure fairness and social security.

Sixthly, the structure must be synchronized with the socio-economic policies of the State.

4.2.3. Orientations to improve the state budget collection structure in Vietnam

To achieve the goals according to the above viewpoints on improving the state budget collection structure, the restructuring of state budget collection towards sustainable state budget collection needs to be implemented as following:

Firstly, perfecting the state budget collection structure in the direction of gradually increasing the proportion of revenue from taxes, fees, and charges from domestic production capacity, gradually reducing the dependence of the state budget collection on crude oil, selling assets and aid, expanding the regulatory scope of direct tax and increasing the proportion of direct tax in total state budget collection from taxes and fees to ensure the fairness of the system, building a reasonable structure between direct and indirect taxes and property taxes.

Secondly, ensuring the fairness and efficiency of the state budget collection policy system by expanding the scope, tax base, and objects of budget collection, while maintaining a reasonable and competitive tax rate; gradually narrow the scope of incentives, tax exemptions and reductions, abolish the different regulations on budget collection and payment obligations between subjects, and gradually separate social policies from state budget collection policies.

Thirdly, ensuring relatively stable tax policy system in the medium and long-term, in line with socio-economic conditions in the context of international economic integration.

Fourthly, properly design policies to mitigate the impact of economic shocks such as the Covid-19 pandemic, with the right focus, right objects, ensure fairness, save resources. avoid budget-wasting which is still limited and should be allocated to other priorities of the economy.

Fifthly, strengthening the decentralization of stable and proactive sources of revenue for the local budget to ensure the improvement of the initiative and efficiency in the planning and administration of the local budget and economic development policies in local regions.

Sixthly, strengthening the management of state budget collection combined with restructuring state budget collection, reforming administrative procedures to be simple and convenient, reduce tax compliance costs, and fight against loss of state budget revenue, ensuring the actual effectiveness of budget collection policies for social production activities.

Seventhly, it is necessary to step up tax reform and improve the current legal framework to remove constraints on the digital economy, facilitate and capture the economy's benefits.

4.3. SOLUTIONS FOR PERFECTING THE STRUCTURE OF STATE BUDGET COLLECTION TOWARDS SUSTAINABLE STATE BUDGET COLLECTION UP TO 2030

4.3.1. Solutions according to classification of state budget collection structure

4.3.1.1. Group of solutions for budget collection structure by source

- Accelerating economic structure reform and improving growth quality is a prerequisite to achieve the goal of increasing the size and proportion of domestic budget collection, thereby contribute to increasing the resilience of the economy, ensuring sustainable state budget collection. Towards the determination of domestic budget collection, it is necessary to exclude the amount of land use levy, lottery collection, and revenue from the sale of State assets, to accurately reflect the quality and efficiency of the economy. Increasing domestic budget collection, increasing the proportion of domestic budget collection to about 85% in the period of 2021 - 2025 and about 90% in the period of 2026 - 2030 in total state budget collection to make up for revenue from import and export and revenue from crude oil tended to decrease.

- Reduce the budget dependence on revenue from crude oil. When the price of gasoline rises, it can increase collection for the state budget, but it has many negative impacts on the economy, greatly affecting domestic production and business activities. Therefore, in the long term, Vietnam needs to continue to maintain the trend of reducing the proportion of budget collection from crude oil, at the same time effectively allocate and use revenue from crude oil.

- For debt sources, foreign aid, it is necessary to strengthen the responsibilities of the agencies that manage and use capital, including foreign partners.

- Limit dependence on irregular revenues, especially from the sale of assets (mainly land), which is a very unsustainable source of budget collection.

- Always maintain one of the most important principles of state budget sustainability which is that recurrent revenues must be larger than recurrent expenditures and contribute to increasing accumulation for development investment spending.

4.3.1.2. Group of solutions for budget collection structure by economic sector

(i) Adjust the structure of social capital investment in a reasonable and effective way, suitable to each stage of development and the specific context of the economy

(ii) Reviewing tax incentives, exemptions, and reductions, ensuring fairness among economic sectors

(iii) Strengthening measures to limit tax evasion and avoidance in the corporate sector and improve the business environment

(iv) Facilitate the innovation and modernization of technology, the development of human resources, and the improvement of labor productivity in economic sectors.

4.3.1.3. Group of solutions for revenue structure according to economic content

(1) For VAT

(2) For CIT

(3) For SCT

(4) For PIT

(5) For import and export tax

(6) For environmental protection tax

(7) For natural resources tax

(8) For property-related revenues

(9) For fees and charges

4.3.2. Solutions for state budget collection management

To overcome revenue loss, prolonged tax arrears and actively expand budget collection sources, management agencies, especially tax and customs agencies, need to implement drastic solutions, strictly control revenue sources, strengthen the fight against tax loss, anti-smuggling, and commercial fraud, actively collect debts and exploit more revenue sources for the budget.

4.3.3. Conditional solutions

4.3.3.1. Reasonable determination of the ratio of state budget collection to GDP

The ratio of state budget collection mobilization is the first factor that affects the sustainability of the state budget collection, followed by the specific proportion of each group of revenues or each revenue. In the context of the current difficult socio-economic situation,

Vietnam should set a target of the budget collection mobilization rate at 17-19% of GDP, which is quite consistent with international rules for the group of developing countries.

4.3.3.2. Accelerating economic structure reform as a basis for restructuring state budget collection

Reforming the state budget collection structure needs focus on the importance of accelerating economic structural reform, improving the quality of the state budget collection growth. Accordingly, to effectively restructure the economy for a sustainable impact, the following solutions should be applied: Institutional reform to create a more competitive and fairer environment, and avoid monopolies; Reallocate resources, shift excess labor to areas with *higher productivity*; Improving and promoting labor productivity is one of the core issues for the Vietnamese economy; Develop the private sector to become the core of the economy...

4.3.3.3. Restructuring state budget expenditures, determining budget expenditure needs in line with budget revenue ability State

State budget spending and its structure also have a direct influence on sustainable state budget collection structure. The government can use the policies of state budget collection expenditure to influence the structure of state budget collection. Effective economic fields and sectors need to increase budget expenditure, thereby bringing optimal state budget collection. Reasonable restructuring of state budget spending will contribute to a more sustainable restructuring of state budget collection. State budget expenditure must be associated with the priority orientations of development policies of the country, combined with the importance of discipline and regulations in the performance of state budget expenditure tasks.

CONCLUSION

State budget collection towards of sustainable state budget collection is an issue that has attracted much attention both at home and abroad because of its important role in stabilizing the macro-economy and the process of socio-economic development of each country. State budget collection has far-reaching effects on all aspects of the economy and affects almost all actors in all socio-economic relationships. At the same time, state budget collection and its structure are also influenced by many objective and subjective factors. In the context that the world's economy and Vietnam's are constantly changing with new challenges and opportunities, the study and improvement of theoretical and practical bases on the budget collection structure towards sustainable state budget collection is of great significance.

Inheriting the results of previous studies, the dissertation has continued to clarify aspects of the budget collection structure, especially the structure that play an important role in the system of state budget collection; supplemented and completed the criteria for assessing the

state budget collection structure towards sustainable state budget collection; studied experiences in setting up budget collection structures of countries around the world in the new context and experience in adjusting policies to deal with the Covid-19 pandemic, thereby drawing lessons and solutions for Vietnam in the short and long term so that the economy can tackle the recession and quickly recover when the epidemic has been under control.

The dissertation has generally analyzed the socio-economic situation and state budget collection in Vietnam during 2011 - 2020 and analyzed in detail the status of state budget collection structure by source of formation, by economic sector, and by economic content. Particularly, the dissertation has built a research model to quantitatively analyze the impact of the main factors affecting the domestic structure, including GDP per capita, input factors of the economy including capital and labor investment, the structure of the economic sector including agriculture, industry, and service. From there, it shows the positive or negative effects of these factors on the domestic collection structure. Also, from the results on the factors, giving that capital is the most important input in economic development in Vietnam, the dissertation has built a research model using quantitative method to analyze the influence of capital investment structure on the rate of state budget collection from economic sectors. The dissertation also analyzed in detail the budget collection structure of major direct taxes (including CIT and PIT), the main indirect taxes (including VAT, SCT on domestically produced goods, and taxes on export, import, special consumption and environmental protection of imported goods, environmental protection tax, natural resources tax) and property-related revenues. Since then, the dissertation has evaluated the achievements, the shortcomings of the budget collection structure towards sustainability and the causes of those limitations.

Based on theoretical research and the current situation of budget collection structure in Vietnam, the dissertation has proposed three groups of solutions to improve the budget collection structure towards sustainable state budget collection in Vietnam, including groups of: solutions according to the classification of state budget collection structure, solutions to increase the efficiency of state budget collection management and several conditional solutions.

During the research, the candidate has made great efforts to find, collect, and synthesize theoretical and practical sources to complete this dissertation. However, this is a wide-ranging topic, not only related to economic, financial, and state budget issues, but also the country's socio-economic development policy system. Thus, the dissertation inevitably has limitations and drawbacks. The PhD candidate looks forward to receiving comments from supervisors, scientists, and administrators so that this topic can continue to be developed and improved.

**LIST OF RESEARCH WORKS OF THE AUTHOR
PUBLISHED RELATED TO THE THESIS**

1. Vuong Thi Thu Hien, Vu Thi Tam Thu (2020), *Renovating the structure of state budget revenue in Vietnam towards sustainability*, Financial Review, Issue 1+2 – January 2020 (720+721), pages 38-45, ISSN: 2615-8973.
2. Vu Thi Tam Thu (2021), *Evaluation of the state budget revenue structure in Vietnam in the period 2016 - 2020 and some recommendations*, Journal of Scientific Research on Auditing, No. 166 - 8/2021, p. 16-22, ISSN 1859-1671.
3. Vu Thi Tam Thu (2021), *Solutions for adjusting the structures of state budget revenue by economic sector to improve the sustainability of state budget revenue in Vietnam*, International Conference: Sustainable economic development and business management in the context of globalization (SEDBM 4), Academy of Finance, pp. 716-727, ISBN: 978-604-79-2912-2.