

## SUMMARY OF LATEST CONCLUSION OF THESIS

1. Thesis' name: "Improvement of current Tax Debt Management and Tax Debt Enforcement in Viet Nam"

2. Faculty: Finance- Banking, Code: 9.34.02.01

3. Researcher's name: Tran Viet Tuan

4. Supervisor's names:

- Associate Professor, Doctor Le Xuan Truong

- Doctor Nguyen Ngoc Tu

5. Latest conclusions on thesis:

The thesis has new contribution on such theories and practical issues:

*First*, in theory, the thesis has systematised and more clarified some issues on tax debt management and enforcement including: definition, objectives, principles, content of tax debt management and enforcement. The thesis has also developed and supplemented some factors that affect the management and enforcement of tax debt, and the performance indicators of tax debt management and enforcement.

*Second*, the thesis has summarised experiences about tax debt management and enforcement from some countries in the world, from which lessons have been drawn to apply in the tax debt management and enforcement in Vietnam.

*Third*, the thesis has analysed and fully assessed the tax debt management and enforcement situation in Vietnam during the period of 2013-2019 and oriented till 2030.

*Forth*, the thesis has proposed the following measures: Modifying the legal framework of tax debt management and enforcement; reorganising the division of tax debt management and enforcement at the General Department of Taxation; improve the tax debt classification and supervision; Completing the task of urging tax debt collection; developing modern information technology systems, integrating management software to serve tax debt management and tax debt enforcement etc. The thesis also proposes a number of conditional solutions to improve the effectiveness tax debt management and tax debt enforcement in Vietnam.

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<b>FIRST SCIENTIFIC SUPERVISOR</b>	<b>SECOND SCIENTIFIC SUPERVISOR</b>	<b>RESEACHER</b>
<b>Assoc.Prof. PhD Lê Xuân Trường</b>	<b>Doctor Nguyễn Ngọc Tú</b>	<b>Trần Việt Tuấn</b>