

## **SUMMARY ABOUT THE OUTCOMES AND CONTRIBUTION OF THE THESIS**

1. **Thesis subject:** Tax management reform in Vietnam
2. **Major:** Finance - Banking, Code: 62.34.02.01
3. **PhD Candidate:** Nguyen Thanh Trung
4. **Supervisor:**  
Associate Professor, Dr. Nguyen Thi Thuong Huyen  
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### **5. The outcomes of the thesis:**

#### *5.1. Academic contribution*

The thesis summarizes the main features of tax management reform progress in Vietnam from 1990-2016 and subsequently examines the results, analyzes the drawbacks and limitations to find solutions for the tax management reform in the period of 2017 to 2020 and further to 2030. The prominent features include: (i) Developing the understanding of tax management reform: the concept, the motives and the necessity; (ii) Identifying the factors which influence tax management reform.

#### *5.2. New findings and recommendations*

*Firstly*, the thesis analyzes facts and figures the current stage of Vietnam tax management reform from 1990 to 2016 (especially 2012-2016, which was the most significant period of tax reform). The thesis clearly reflects the outcomes of tax management reform, the limitations, drawbacks and the underlying reasons for them. Accordingly, the approach and examination of tax reform in Vietnam, in terms of reducing the number of hours used for tax obligation, varied from that of international norms, made up to 25.5% difference which was measured by Doing Business 2017.

*Secondly*, the thesis implements surveying method on taxpayers' satisfaction related to tax administration and analyzes quantitative information extracted from the statistic analytical software SPSS to identify the factors which affect the taxpayers' satisfaction in implementing their tax obligation. The factors involve: providing information timely and sufficiently (DUTT), managing tax administrative procedures fairly (CBDC), the trust in the manner and outcomes of tax administrative procedures (STC), and the capacity of tax office's service (NLPV). On the other hand, based on the data extracted from the surveys, the thesis retrospectively analyzes and examines the significance and effects of these above factors on taxpayers' satisfaction with a descending order of importance as following: DUTT, CBDC, STC and NLPV.

*Thirdly*, based on explanations and practices in tax management in Vietnam, the thesis suggests a number of solutions for the period of 2017 to 2020, and further to 2030. The notable suggestions include:

- Re-organizing tax offices based on functions and objects (tax payers). In other words, the “functioning” factor is leading. It is determined based on four main tax functions: Propagating and supporting taxpayers; Tax management; Tax debt management; Investigating/Inspecting. On the other hand, the “object” factor is to categorize taxpayers to apply tax functions to each group appropriately.
- Reducing the number of hours used for implementing tax obligation to meet international standards in accordance with World Bank’s suggestions, including two ways: (i) categorizing taxpayers according to revenue and tax payable to classify the frequency of tax filing obligation for each group; (ii) Simplifying and transparentizing tax files.
- Applying compliance control in tax management. It is necessary to legalize this method in tax management. Consequently, tax offices can obtain legal foundations and have more solid responsibility in properly responding to taxpayers. From taxpayers’ perspective, they need due care from tax offices in accordance with their tax obligation and will understand why they belong to the category of green, yellow or red after the risk assessment process.
- Improving the satisfaction of taxpayers to foster their volunteer compliance by focusing on these following factors: (i) Enhancing the quality of information provided to taxpayers on a timely basis; (ii) Managing tax administrative procedures fairly (taking into consideration of either tax files from taxpayers and tax legislations or among taxpayers).
- Last but not least, applying Information Technology in tax management, in two aspects: (i) The engagement of Information Technology in specific issues or tasks of tax management; (ii) The spreading application of all issues of tax management./.

*Hà Nội,*

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