SUMMARY OF NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis title: **Improving indirect tax policy in Vietnam**
2. Full name of PhD Candidate: ĐINH THI NGOC MAI
3. Major: Finance and Banking   **Code: 9340201**
4. Full name of the scientific Instructors:
    1. Ass. Prof, Dr. Nguyen Thi Thanh Hoai   2. Dr. Hoang Thi Minh Chau
5. New findings of the thesis

Firstly, the thesis has built and developed the theoretical framework for indirect tax and indirect tax policy - the concepts, roles, impacts, contents, established principles, evaluation criteria, affecting factors and issues when making indirect tax policy.

Secondly, the thesis has studied the experience of several countries in improving indirect tax policy and drawn four lessons for Vietnam when improving indirect tax policy.

Thirdly, the thesis has investigated the current situation of indirect tax policy in Vietnam in the period of 2009-2018, clearly analyzed the goals of the policy, the current system of legal regulations that dominate the indirect tax policy and the basic elements of the policy such as taxpayers, taxable objects, taxable prices and tax rates. Accordingly, the thesis made appropriate assessments on the current situation of the research achievements, the shortcomings and their causes.

Fourthly, the thesis has proposed solutions to improve tax policies of the indirect tax policy system such as VAT policy, SCT policy, export tax and import tax policy and environmental protection tax policy.

Finally, the thesis has also proposed a system of conditional solutions to successfully implement the solutions: enhancing the quality of statistics and forecasting on the basis of developing a diversified and reliable information system; providing in-depth human resources training for tax work; expanding access to tax technology for taxpayers; reforming the state budget spending system in the direction of increasing state expenditure on public services to provide assistance to low-income people and social policy beneficiaries, and putting an end to the act of utilizing indirect tax policy to address social issues.

SCIENTIFIC INSTRUCTORS		*Hanoi, October 2nd, 2019*
Instructor 1	**Instructor 2**	**PhD. Candidate**
Ass.Prof, Dr.Nguyen Thi Thanh Hoai	*Dr. Hoang Thi Minh Chau*	*Dinh Thi Ngoc Mai*