

## SUMMARY OF NEW CONCLUSIONS OF DOCTORAL THESIS

**1. Thesis title:** *Tax administration for e-commerce activities in Vietnam*

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**3. Major: Finance and Banking**                      **Code: 9.34.02.01**

**4. Full name of the scientific instructors:**

1. Ass. Prof, Dr. Nguyen Thi Lien

**5. New findings of the thesis**

Firstly, the thesis has developed and clarified the awareness of the goals to be achieved in tax administration for e-commerce activities, the key content to be implemented in tax administration for e-commerce activities. This is an important theoretical foundation for a comprehensive and objective assessment of the current status of tax administration for e-commerce activities in practice.

Secondly, through analyzing the situation of tax administration for e-commerce activities from 2012 to 2018, combining the survey of tax officials working at the current tax authorities that have tax administration for e-commerce activities in Vietnam, the thesis has made an objective assessment of the current status of tax administration for e-commerce activities in both aspects of achieved and limited results and causes.

Thirdly, on the basis of conducting quantitative research, with primary data collected through the survey process of enterprises conducting e-commerce activities in Vietnam, the thesis uses EFA methodology and model regression analysis to identify 4 factors affecting the voluntary compliance of enterprises: i) Control of the tax authority (KS); ii) Tax authorities's response (DU); iii) Service capacity of tax officers (NL); iv) Enterprise awareness (YT). Accordingly, the influencing factors that show their importance according to the descending level are: DU, KS, NL and YT. This is an important basis for proposing solutions to improve tax management for e-commerce activities of tax authorities in Vietnam.

Fourthly, based on scientific explanations and management practices, the thesis has proposed a number of solutions to improve tax management for e-commerce activities in Vietnam. Some new typical proposals are:

- Establishing an internal tax administration process for Taxes of e-commerce businesses based on consistency with the tax administration process for traditional commercial activities but supplementing some regulations on creating a basis for tax administration for e-commerce activities with clear implementation orientations.

- Building a large data source in taxpayers information management for big data analysis to detect frauds and risks correctly in tax administration activities.

- To build a force of tax officials to meet management requirements on the basis of conducting orders-based training between Vietnam's tax industry and domestic educational establishments, sending cadres to participate in practical experience at foreign tax authorities.

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**SCIENTIFIC INSTRUCTORS**

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