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**TAX MANAGEMENT OF E-COMMERCE ACTIVITIES IN
VIET NAM**

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PREFACE

1. Urgency of the thesis topic

The strong explosion of information technology has had a certain impact on the economy in general and the activities of entities in the economy. The strong development of e-commerce in recent years requires state management in general and tax administration in particular need to improve to be able to manage e-commerce activities arising in the economy.

From the theoretical perspective, tax administration for e-commerce activities has received a lot of attention from domestic and foreign authors over the past time, however, the key contents set out in tax management for e-commerce activities, the difference in tax administration for e-commerce compared to traditional commerce has not been focused on clarifying. From a practical management perspective, the size of the e-commerce tax management department is still small and the functions, duties and powers still face many limitations, so it has a great influence on tax administration for e-commerce activities. In addition, the common use of management tools between e-commerce and traditional commerce has been inadequate in the implementation of tax administration by tax authorities. On the other hand, tax administration for e-commerce has mainly focused on big cities such as Hanoi, Ho Chi Minh City, Hai Phong, Da Nang, Dong Nai and Binh Duong through the implementation of tax inspection and examination subjects for e-commerce, creating inconsistencies in tax administration for e-commerce in a vertical system from the central to local levels.

In fact, over the past time, the number of subjects participating in e-commerce activities is increasing rapidly. However, the situation of entities making transactions of buying and selling goods and services in a virtual environment but not reporting to state management agencies is quite common, especially for business activities online on social networks. This situation leads to the problems of tax evasion, failure to fulfill the obligations of taxpayers in existing e-commerce transactions that are increasingly popular, causing revenue loss to the state budget, and creating unequal competition among entities in the economy.

Stemming from the practice mentioned above, the topic "Tax administration for e-commerce activities in Vietnam" has scientific and practical significance.

2. Research objectives

Proposing a number of solutions to improve tax administration of tax authorities for e-commerce activities in accordance with the practice of e-commerce development in Vietnam in the period to 2025, vision to 2030.

3. Research subject and scope

Research subjects: Tax administration is carried out by tax authorities for e-commerce activities in Vietnam.

Scope of research content: With the goal of improving tax administration efficiency of tax authorities, the thesis uses the concept of e-commerce in the narrow sense. Scope of the research object: The thesis focuses on researching tax administration for enterprises operating e-commerce. Scope of the study period: from 2012 to 2018 and focusing on the period from 2016 to 2018. Scope

of the research space: Thesis of tax administration research on e-commerce on the whole scope. However, it focuses on data for research in a number of provinces with strong development of e-commerce activities as a basis for describing the current situation of tax administration for electronic commerce in Vietnam.

4. New contributions of the thesis

a) Theoretical contributions

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.

b) New findings and some practical contributions

Firstly, the thesis has made objective assessments on the current status of tax administration for e-commerce activities in the past time in both aspects of achieved results, limitations and causes; Secondly, the thesis uses EFA discovery method and regression model to identify 4 factors affecting the voluntary compliance of enterprises: i) Tax authorities' control (KS); ii) Tax authorities's response (DU); iii) Service capacity of tax officers (NL); iv) Enterprise awareness (YT); Thirdly, on the basis of scientific explanations and management practices, the thesis has proposed some solutions to improve tax management for e-commerce activities.

5. Scientific and practical significance of the thesis

The thesis has summarized and clarified the basic contents in tax management in tax management for e-commerce activities in

Vietnam in the period of 2012-2018; propose solutions to improve tax administration for e-commerce activities in Vietnam in the boom period of the 4.0 revolution in the period 2020-2025, vision to 2030. The thesis is a document with reference value in teaching and research on tax administration of tax authorities.

6. The structure of the thesis

In addition to the introduction and conclusions, references, appendices, the thesis is structured into 4 chapters.

CHAPTER 1: OVERVIEW OF RESEARCH ON TAX MANAGEMENT OF E-COMMERCE ACTIVITIES

1.1 Overview of research works

In order to serve the research and find space for the thesis, the PhD student has learned some typical scientific research works:

1.1.1. An overview of e-commerce

The thesis refers to 5 overseas projects and domestic studies including: Basic e-commerce textbooks system of universities; Published monographs on e-commerce; PhD thesis; Articles.

1.1.2. Research on tax and tax administration for e-commerce activities

The thesis studies 11 scientific research projects in foreign countries, including researches of OECD, Worldbank and some authors abroad. For domestic studies, the thesis refers to 4 scientific research topics, 8 articles and 6 published dissertations with research topics on a number of issues affecting tax administration tax office.

1.2. Results achieved in the aforementioned studies

The research on e-commerce has shown a quite rich theoretical framework on the basic contents of e-commerce. With studies on taxation and tax administration for e-commerce, especially OECD studies show the outstanding content to focus on tax administration for e-commerce activities in all nations.

1.3. Gaps need to continue research

i) Tax administration for enterprises operating e-commerce in the context of the strong development of the digital economy under the impact of the 4.0 revolution; ii) Tax administration for e-commerce activities is conducted in the direction of facilitating the development of Vietnamese e-commerce enterprises while improving the voluntary compliance of taxpayers in the digital economy. iii) The novelty of problem research based on the use of quantitative and qualitative research methods to evaluate the tax administration of e-commerce activities more theoretically and practice.

1.4. Research question

The thesis was conducted to answer the following research questions: (1) Differences in tax administration for e-commerce activities compared to traditional commerce? (2) Key content of tax administration for e-commerce activities? (3) What is the goal to be achieved in tax administration for e-commerce activities in Vietnam? (4) What achievements, limitations and causes of tax restriction on e-commerce activities in Vietnam have been achieved recently? (5) What solutions are in place to improve tax management

for e-commerce activities in Vietnam and address the goals set out to 2025, with a vision to 2030?

1.5. Research Methods

The thesis uses a combination of different methods to solve the set tasks, including: The methodology of dialectical materialism and historical materialism; Statistical methods; Methods of general analysis; Methods of comparison and comparison; Survey method; Professional solution.

CONCLUSION OF CHAPTER 1

CHAPTER 2: THEORY OF TAX MANAGEMENT FOR E-COMMERCE ACTIVITIES

2.1. Overview of e-commerce

2.1.1. Ecommerce concept

E-commerce activities are commercial activities carried out on the basis of information technology connected to the Internet, by applying electronic means to exchange information and trade transactions between inside a sales relationship. E-commerce activities besides providing ordinary goods and services also include the supply of digital technology products such as digital services, digital products, and digital resources.

2.1.2. The difference between e-commerce and traditional commerce

Compared to traditional commerce, e-commerce has some basic differences in the form of execution, transaction scope, participants, transaction information, production capital, business

and operating expenses activities related to products for commercial transactions, payment methods, and trade security.

2.1.3. Classification of e-commerce activities

a) In the form of e-commerce implementation

E-commerce activities can be carried out in many different forms. Common forms of implementation include: Email (Email); Retail website; Electronic trading platform.

b) According to entities participating in e-commerce

According to this classification, e-commerce has models including: B2B, B2C, B2G, C2G, G2G, C2C.

2.1.4. The role of e-commerce in the economy

The role of e-commerce in the economy can be mentioned on several perspectives to society, to state management agencies, to businesses and to consumers.

2.2. Tax administration for e-commerce activities

2.2.1. Definition and characteristics of tax administration for e-commerce activities

In the thesis, the tax administration category is approached by graduate students in a narrow sense. Accordingly, tax administration for e-commerce activities is the organization and administration of tax agencies' tasks towards taxpayers engaged in e-commerce activities in fulfilling tax payment obligations according to the provisions issued by the law, to achieve the goals and plans set out in each period.

The tax administration for e-commerce activities is a tax administration done by state agencies, so it has all the basic characteristics of tax administration. In addition, with specific operations in a virtual environment involving many different regulatory agencies, tax administration for e-commerce activities also has its own characteristics.

2.2.2. Tax administration requirements for e-commerce activities

Tax administration for e-commerce activities aims to meet the following requirements: i) Managing taxpayers engaged in e-commerce activities, ii) Ensuring tax revenue from commercial activities e is mobilized in accordance with the provisions of the state budget; iii) Developing tax administration measures to improve tax administration for e-commerce activities; iv) Tax administration for commercial activities e-commerce must ensure that all taxpayers conduct business in the field of e-commerce, v) Modernize tax administration for e-commerce activities, vi) Strengthen the supervisory role, coordination of state management agencies.

2.2.3. Content of tax administration for e-commerce activities

2.2.3.1. Manage taxpayers information

In order to implement tax management for e-commerce activities, the first important step must be to identify the subjects involved in e-commerce activities. Entities participating in e-commerce activities are plentiful and diversified; Depending on the scale, form of e-commerce activities and e-commerce relations, e-commerce subjects may be divided into the following main groups

of subjects: Subjects selling goods and supplying services; The group of buyers buys goods and services and the group of entities provides technical infrastructure for e-commerce.

In the management of taxpayers' information on e-commerce activities, the collection and management of taxpayers' information so that tax authorities can build a database of taxpayers information to serve management plays a very important role. By gathering information from multiple sources, tax officials will be able to capture taxpayers, at the same time check the contents of e-commerce activities of taxpayers, contributing to paving the way for management tax by the database.

2.2.3.2. Managing tax bases

The basis for determining tax obligations of an enterprise must be based on the revenue earned and expenses incurred associated with its production and business activities. Revenue earned from e-commerce activities of enterprises includes revenue generated in the country and revenue generated abroad. Expenditures incurred by an e-commerce-related enterprise are related to many spending contents attached and not associated with the production and business activities of the enterprise. Therefore, in the management of expenses, it is necessary to check the existence of expenses; the completeness of legal and valid invoices and vouchers attached to those expenses and the purpose of payment of the enterprise.

In order to identify the existence of revenues and expenses of an enterprise, tax authorities need to control the existence of transactions as a basis for determining the taxpayers' obligations. An important basis for recognizing the existence of e-commerce

transactions are customer order documents, delivery notes, invoices, receipts and vouchers for payment of goods and services.

Thus, the management of tax bases of e-commerce businesses depends greatly on the coordination in management between tax authorities and relevant agencies and organizations.

2.2.3.3. Managing tax collection and payment

Management of tax collection and payment aims to ensure that taxpayers correctly identify their tax obligations and make tax payment on time as prescribed in the state budget. The tax calculation may be determined by the taxpayer himself or the tax office determining the payable tax amount. The method of filing a tax return is the taxpayer who makes a tax return on the paper and submits it directly to the tax authority, either declares and pays the tax electronically, or simultaneously applies both forms. The payment of taxes and tax amounts shall be paid directly to the state budget by taxpayers or via organizations and units authorized to collect taxes.

In order to determine the accuracy of the information taxpayers declare on determining tax obligations, the tax authorities must pay attention to the inspection and examination of taxpayers.

2.2.4. Factors affecting tax management for e-commerce activities

Objective factors: The development of e-commerce in the economy; Trends in applying digital technology in life; State orientation on e-commerce development; The system of legal documents on taxation; Legal conditions and environment in

production and business activities; Sense of compliance with the taxpayers' laws; International economic integration.

Subjective factors: Tax administration apparatus; Tax administration process; Conditions for material and technical foundations of tax authorities; Professional and professional qualifications, behavior and ethics of tax officials; Coordination and assignment of tasks of state management agencies in tax administration for e-commerce activities; Application of information technology in tax management.

2.3. International experience in tax administration for e-commerce activities and lessons for Vietnam

2.3.1. International experience on tax administration for e-commerce activities

To study the experience of tax administration for e-commerce activities in a number of countries around the world, the thesis focuses on researching experiences in some countries with developed e-commerce focusing on the issues: i) Building the organization of tax administration apparatus; ii) Manage information about taxpayers engaged in e-commerce activities; iii) Manage electronic transactions in e-commerce activities; iv) Manage tax collection and payment for taxpayers doing e-commerce activities; v) Tax policy for cross-border e-commerce transactions.

2.3.2. Lessons learned for Vietnam

The thesis draws 6 lessons that can be applied to Vietnam in tax administration for e-commerce activities. Consists of establishing a specialized department; Methods of identifying taxpayers' information; Improving legal regulations; Improving

taxpayers' compliance; Researching to develop a portal for certification, tax collection and tax refund for foreign businesses that supply goods and services across borders; Studying and developing an independent tax policy for e-commerce activities.

CONCLUSION OF CHAPTER 2

CHAPTER 3: CURRENT SITUATION OF TAX MANAGEMENT FOR E-COMMERCE ACTIVITIES IN VIETNAM

3.1. Situation of e-commerce development in Vietnam

3.1.1. General development situation

3.1.1.1. From 2000 to 2005: E-commerce formed and started developing

3.1.1.2. From 2006 to 2018: E-commerce flourished

E-commerce strongly but unevenly developed across the country posed a big problem for state management of e-commerce activities, including tax administration for e-commerce.

3.1.2. Overview of enterprises' participation in e-commerce activities in Vietnam

Businesses involved in e-commerce activities play a very important role in e-commerce transactions. Enterprises carry out e-commerce activities in either of the two forms of full e-commerce or e-commerce combined with traditional commerce. Types of businesses with diverse e-commerce activities. In addition to the two forms of B2B and B2C accounting for a large number of total transactions, now the business community involved in e-commerce activities has paid certain attention to e-commerce via social

networks. E-commerce is a new field of activity in the economy recently, so the majority of startups doing business in this area are mainly small and medium-sized businesses, with only a handful large-scale enterprises.

3.1.3. Some popular e-commerce business models in Vietnam

Retail goods through online sales system; Online Advertising; Sales of digital content products; Providing online services.

3.2. Legal provisions on tax administration for e-commerce activities in Vietnam

The regulations on tax administration for e-commerce activities are applied in conjunction with traditional commercial activities without any specific legal documents on tax policies and tax administration separately for commercial activities e-commerce. However, in the Tax Administration Law and the provisions of some current taxes, there are also adjustments on some contents related to e-commerce activities.

3.3. Actual situation of tax administration for e-commerce activities in Vietnam

3.3.1. Organizational structure of tax administration apparatus for e-commerce activities in Vietnam

With the application of the functional management model, the tax administration issue for e-commerce activities is spread evenly at all three management levels. In 2012, the General Department of Taxation set up a Tax Management Research Working Group for e-commerce activities (E-commerce group) and a permanent division

in Ha Noi and Ho Chi Minh City, under the Department of Reform and Modernizing the General Department of Taxation. On April 3, 2017, the General Department of Taxation issued Decision No. 404 /QD-TCT on establishment of a Research, Implementation and Steering Committee for tax administration for e-commerce activities at the General Department. Department of Taxation.

3.3.2. Manage taxpayers information

The establishment of e-commerce group under the General Department of Taxation in 2012 creates a premise for tax authorities to focus on researching and putting e-commerce subjects into the management area of agencies tax.

E-commerce activities in Vietnam are mainly developing strongly concentrated in Hanoi and Ho Chi Minh City. In recent years, along with the close guidance from the General Department, the Tax Department of Hanoi City and the Tax Department of Ho Chi Minh City have implemented many measures in managing subjects participating in electricity trading activities.

In addition, in order to understand the current e-commerce business in Vietnam, the General Department of Taxation has organized field surveys in a number of businesses, most notably public surveys Joint Stock Company VNG.

3.3.3. Managing tax bases

Tax administration for Vietnamese e-commerce activities has been carried out consistently with traditional commerce in the management contents. However, in some localities with strong development of e-commerce such as Hanoi and Ho Chi Minh City, tax authorities have implemented tax administration for e-commerce

activities according to management topics. Accordingly, in the implementation process, the tax agency will focus on the thriving and high-risk forms of e-commerce such as online game business and service provision, online advertising, sharing economic activities.

In the process of management, the basis for the tax authority to control the existence of transactions as a basis for determining the taxpayers' obligations is the customer order documents and delivery notes, goods invoices, receipts, and vouchers for the payment of goods and services. When selling goods or providing services, businesses can use electronic invoices or paper invoices. By the end of 2018, there were 254 enterprises in Hanoi, Ho Chi Minh City, and Da Nang issuing electronic invoices with tax codes of tax authorities with over 7.4 million verified invoices.

In the process of tax administration of e-commerce transactions, the tax authority has identified a number of violations and typical problems of the type of commercial enterprise e-commerce in order to be able to carry out more effective management of e-commerce business activities.

3.3.4. Managing tax collection and payment

E-commerce enterprises often transact on the electronic environment, so they pay great attention to the state and pay great attention to the implementation of tax declaration online. There are many utilities in executing tax returns.

Inspection and examination activities carried out by tax authorities are considered as a management function in detecting frauds and errors and requiring taxpayers to adjust tax obligations in

accordance with regulations under the law. The frauds in fulfilling tax obligations of e-commerce businesses are diverse and plentiful. Through inspection and examination at the headquarters of enterprises that have conducted e-commerce activities, tax authorities have detected many cases of fraud in determining tax obligations and making appropriate sanctioning decisions well suited.

In the process of performing tax obligations, due to many reasons, taxpayers intentionally refrain from paying taxes. Tax debt management for enterprises engaged in e-commerce activities is included in the management of tax debt for enterprises in general that tax authorities must perform.

3.4. Overall assessment of tax administration status for e-commerce activities in Vietnam

3.4.1. Result

Firstly, the establishment of e-commerce group in 2012 is under the Department of Reform and Modernization of the General Department of Taxation and the establishment of the Research and Implementation Steering Committee together with the assistance teams in 2017 under the General Department. The Tax Department has helped the tax agency to focus on managing tax on e-commerce activities; *Secondly*, the current tax management processes are applied according to the right functions, content and in the prescribed time; *Thirdly*, all businesses participating in the operation are put under the management of tax authorities; *Fourthly*, in the management of e-commerce transactions, the tax authority has identified the existence of the transactions; *Fifthly*, the tax

administration functions are implemented to bring positive results in tax administration.

3.4.2. Limit

i) The tax administration apparatus for e-commerce activities in Vietnam has not been built properly. ii) Tax administration for e-commerce in Vietnam does not yet have appropriate implementation methods and procedures; iii) The tax authority has not developed a full database of taxpayers; iv) The tax authority has no grounds to determine the exact revenue and operating expenses of e-commerce business taxpayers; v) In the management of cross-border e-commerce transactions, the tax authority has no regulations on control and sanctions requiring foreign businesses to fulfill tax obligations to Vietnam; vi) The tax authority is having difficulty determining the nature of e-commerce transactions; vii) Tax inspection and examination activities for e-commerce activities do not have appropriate methods and procedures for implementation; viii) The tax authorities' information response to taxpayers is not comprehensive and highly effective.

3.4.3. The cause of the restrictions

i) The tax authorities has not really paid attention, investment and had clear management directions for e-commerce activities in the economy; ii) The number and qualifications of staff have not yet met the management requirements for new business forms; iii) Limited facilities for taxation; iv) The coordination with relevant agencies and branches is not tight; v) In the management of tax collection and payment, there are still many difficult factors affecting the quality of tax inspection and examination for businesses engaged in electricity trading activities; vi) Starting from

the tax policy, the legal corridor for tax administration for e-commerce activities; vii) Starting from the parties participating in the e-commerce business; viii) Derived from the current situation of payment in the people.

CONCLUSION OF CHAPTER 3

CHAPTER 4: SOME PERFECT SOLUTIONS FOR TAX MANAGEMENT OF E-COMMERCE ACTIVITIES IN VIETNAM

4.1. Forecast of the development of digital economy and e-commerce development situation in Vietnam in the coming time

4.1.1. Forecast of the development of the digital economy in Vietnam in the coming time

The 4th industrial revolution with the development trend is based on the highly integrated platform of the digital - physical - biological connection system, with the breakthrough of the Internet of Things and Artificial Intelligence that changing the world's production base, creating many opportunities to promote the digital economy in the country. Developing the digital economy in the right direction is a matter of great concern and attention of the Party and the State.

4.1.2. Forecast of e-commerce development situation in Vietnam in the coming time

According to Statista, Vietnam's e-commerce revenue reached US \$ 2,269 million and ranked in the Top 6 most developed e-commerce platforms globally in 2018. These results will create

important momentum for strong growth of e-commerce in the next period.

4.2. Digital transformation orientation of the Finance sector

The digital transformation of the Finance sector will have a directional impact on the digital transformation of the Taxation sector. The goal of digital transformation of Finance sector is determined by 2025, completing the construction of e-Finance and basically establishing a modern, sustainable, public and transparent digital finance platform based on big data, open financial data and digital finance ecosystem.

4.3. Some solutions to improve tax management for e-commerce activities in Vietnam

4.3.1. Establishing the internal tax administration process of Taxation for e-commerce enterprises

The tax administration process for e-commerce activities must be consistent with the traditional tax administration process and be applied simultaneously with the traditional tax management process in the management of tax authorities. The established process must be reasonable and responsive tax administration requirements for e-commerce activities, clearly defining the responsibilities of relevant agencies and organizations in management.

In order to improve tax administration for e-commerce activities, the thesis proposes a model of the internal tax administration process of Taxation for e-commerce activities including 4 steps: Step 1- The declaration management department

collects informations in order to identify the existence of e-commerce transactions; Step 2 - The department of declaration management reviews, compares and summarizes the list of enterprises doing e-commerce activities; Step 3 - The declaration management department collaborates with agencies and organizations outside to receive and verify taxpayers' declared information; Step 4- organize the inspection and examination activities at enterprises with e-commerce activities

4.3.2. Building large data sources in information management of taxpayers engaged in e-commerce activities

Tax administration for e-commerce activities in Vietnam should aim to use large data analysis on the collected taxpayer information and data to improve the ability to detect irregularities showing risk records of taxpayers doing e-commerce activities. Big data analysis requires the Vietnam tax sector to build a large database of taxpayers engaged in e-commerce and manage the collected data.

4.3.3. Solution for managing e-commerce transactions

Tax authorities need to develop a mechanism to coordinate closely with the National Center for Electronic Authentication in order to receive reports on the situation of using digital signatures in reality, and there is a basis for coordinating verification appropriate digital signature between two state management agencies.

In order to have a basis for managing transactions and collecting taxes from cross-border transactions, the involvement of many agencies, ministries and branches is under the Government's control in order to proceed with the agreement negotiate with

countries with large and influential economies to be able to implement the regulations creating an important basis for tax administration for e-commerce activities.

4.3.4. Complete tax administration system for e-commerce

In the period 2020-2025, it is proposed to supplement the duty of e-commerce tax management under the Department of Tax Declaration and Accounting to have centralized management of taxpayer information, and perform specialized management deep objects with e-commerce activities; Supplementing the function of tax administration for e-commerce activities under the Department of Large Enterprise Management in charge of managing large enterprises conducting e-commerce activities in Vietnam. After 2025, propose to build a specialized department in tax administration for e-commerce activities such as Department / Center / E-Commerce Management Department under the General Department of Taxation.

4.3.5. Diversify forms of propaganda and support for taxpayers

In the activity of supporting taxpayers to answer questions about the process, procedures and fulfillment of tax obligations, it is possible to use chatbots to improve the efficiency of tax administration. In the chatbot implementation model, when the taxpayer needs to send a question to the tax authority through a website, the virtual assistants will receive the question, use AI to analyze, identify the question and give the question and reply to taxpayers.

4.3.6. Solutions for human resources and material resources of the tax industry

Firstly, Building human resources for tax industry that suitable for management requirements; Secondly, Modernizing the facilities of Taxation that suitable management requirements.

4.3.7. Some other solutions

(1) Taxation Sector should have close coordination with relevant agencies in management of e-commerce activities; (2) Vietnam tax authorities need to strengthen coordination with tax authorities in countries to learn and exchange tax administration experience for e-commerce activities; (3) Increasing support from international organizations.

4.3.8. Some recommendations

- Firstly: Improving legal regulations on tax and tax administration regulating e-commerce activities.

- Secondly: The State should encourage and promote the implementation of non-cash payments among the population.

- Thirdly: Improve the content of implementing a number of activities to create the rationality and consistency in the state management of e-commerce activities.

- Fourthly: Strengthen the state management of e-commerce activities.

CONCLUSION OF CHAPTER 4

CONCLUDE

Building a strong digital economy is a necessary condition for countries to participate in the industrial revolution 4.0. Through research, the thesis draws some basic conclusions as follows:

Firstly, Tax administration for e-commerce activities is a content of state management of e-commerce - an area with many difficulties in the implementation process.

Secondly, Tax administration for e-commerce needs to determine the direction to be achieved in the short term and in the long run as Vietnam's economy is taking the first steps to integrate into the development of a digital economy.

Thirdly, the proposed solutions in the thesis are based on the situation analysis in the tax administration over time of the tax authorities and the reality of e-commerce business practices in reality to achieve the goal contribute to perfecting tax management for e-commerce activities in the coming time, and at the same time create conditions for domestic e-commerce enterprises to develop and ensure fairness among e-commerce enterprises domestic and foreign.

Finally, the thesis wants to emphasize the basic limitation of the thesis is that it has not studied tax administration for all e-commerce entities, placed in the policy change. The author said that this is a big and complex issue, possibly suggesting further research directions on e-commerce.

LIST OF RESEARCH WORKS BY AUTHOR RELATED TO THE RESEARCH STUDY

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