

SUMMARY OF NEW CONCLUSIONS IN DISSERTATION

1. **Topic of dissertation:** “*Using macro-financial instruments in developing Vietnam tourism*”
2. **Major:** Finance-Banking **Code :** 62.34.02.01
3. **Name of Postgraduate student:** Pham Thi Thu Ha
4. **Names of dissertation supervisors:**
 1. Assoc. Prof. Dr. Do Van Thanh
 2. Dr. Nguyen Thi Hai Ha
5. **New conclusions in dissertation:**

Firstly, dissertation has systemized and clarified more basic theories about developing tourism and the use of macro-financial instruments in developing Vietnam tourism. The dissertation have researched and found out more international experience about the issues of using macro-financial instruments in order to promote tourism.

Secondly, dissertation has evaluated the current situation of tourism development in Vietnam and current use of macro-financial instruments in developing Vietnam tourism from 2011 to 2016. To be more specifically, dissertation assessed the use of taxations, spending national budget and national credits which have been applied to promote tourism; results; limitations and causes of these limitations.

Thirdly, dissertation has proposed fundamental solutions which are aligned and possible in order to complete the use of macro-financial instruments in developing Vietnam tourism in the near future. With the tool of national budget spending, dissertation focuses on the following issues. It identifies an appropriate increase in spending on key areas of tourism to remove some obstacles before taking breakthrough steps to develop. These obstacles are spending national budget on tourism infrastructure, human resource and tourism advertising; enhancement of inspection and supervision national budget expenditure to ensure the spending of national budget bring effective result. Regarding taxation, it is suggested to modify unreasonable in tax policy which hinder tourism businesses; complete and add new policies in preferential tariff to promote tourism. In term of national credits, through channels of promotional credit channel, it is necessary to place more tourism projects into special investment incentives; develop mobilization of ODA capital via foreign preferential loans for tourism development programs.

