

MINISTRY OF EDUCATION AND TRAINING

MINISTRY OF FINANCE

ACADEMY OF FINANCE

NGUYEN DINH ANH TU

**TAX ADMINISTRATION FOR ENTERPRISES
IN NGHE AN PROVINCE**

Major : Finance - Banking

Code : 9.34.02.01

SUMMARY OF ECONOMIC DOCTORATE THESIS

HA NOI - 2026

**The thesis has been completed
at the Academy of Finance**

Advisors of the PhD Candidate: 1. Assoc. Prof., PhD. Ly Phuong Duyen
2. PhD. Do Dinh Thu

Reviewer 1:
.....

Reviewer 2:
.....

Reviewer 3:
.....

**The thesis is defended in front of Thesis Judgment Committee
at Academic grade, meeting at Academy of Finance**

At hour..... Date..... Month..... Year 2026

**The thesis may be searched in National Library and
Library of Academy of Finance**

INTRODUCTION

1. The rationale of the dissertation topic

Taxes are the primary source of state budget revenue and play an important role in macroeconomic regulation, income redistribution, and the assurance of social equity. For taxation to maximize its role, reform of tax administration is necessary, even when tax policy itself is sound. In the context of newly emerging business activities, a more diverse taxpayer base, and increasingly sophisticated tax fraud and evasion, innovation in tax administration has become urgent in order to secure state budget revenues and uphold social equity.

From a theoretical perspective, it remains necessary to continue studying issues of tax administration in the digital economy, tax administration of cross-border activities, and the criteria for evaluating the effectiveness and efficiency of tax administration. From a practical perspective, tax administration in Vietnam, including in Nghe An Province, still faces numerous difficulties because it is affected by many factors and by complex technical and professional elements. The reality in Nghe An reveals limitations in tax administration for enterprises, leading to revenue losses and adversely affecting the province's revenue-expenditure plans and socio-economic development. For these reasons, the doctoral candidate selected the topic "*Tax Administration for Enterprises in Nghe An Province.*"

2. Research objectives and tasks

2.1. Research objective: The dissertation aims to develop and supplement the theoretical foundations of tax administration for enterprises and to propose solutions for improving tax administration for enterprises in Nghe An Province.

2.2. Research tasks: To achieve the above objective, the dissertation undertakes the following tasks: clarifying the theory of tax administration in order to establish a theoretical framework; analyzing the current state of tax administration for enterprises in Nghe An Province and identifying its limitations and causes; and proposing specific solutions to improve tax administration for enterprises at the Tax Authority of Nghe An Province.

3. Research objects and scope

- Research object: Theoretical and practical issues relating to tax administration for enterprises.

- Research scope:

- + Research content: The study mainly focuses on tax administration by function, including communication and support; tax declaration and tax accounting; tax inspection and examination; tax debt management and enforcement of tax debt. The proposed solutions are approached primarily from the perspective of the Tax Authority of Nghe An Province.

- + Research space: The study examines tax administration for enterprises in Nghe An Province.

- + Research period: The data analyzed cover the period from 2019 to 2024. The solutions proposed in the dissertation are intended for application through 2030, with a vision to 2035.

4. Research methodology

4.1. Methodology

The dissertation employs dialectical materialism (examining and analyzing factors affecting tax administration in order to propose improvement solutions) and historical materialism (conducting the study within the specific period 2019-2024 under the prevailing lines and policies).

4.2. Specific research methods

4.2.1. Methods of collecting data and research materials

- Collection of secondary data: Drawn from annual socio-economic reports of Nghe An Province, the provincial electronic information portal, the Statistics Office, the Department of Finance, the Department of Planning and Investment (former), and annual summary reports of the tax authority of Nghe An Province.

- Collection of primary data: Using survey methods administered to tax officials and enterprises to assess the current situation. The survey was conducted using Google Forms questionnaires (5-point scale) sent to two groups of respondents: enterprises (heads of enterprises/tax accountants) and tax officials and civil servants (working in functional departments). The results yielded 53 valid questionnaires from tax officials and 148 valid questionnaires from enterprises, which were processed using Microsoft Excel.

4.2.2. Literature review and data processing methods: Desk research was employed, in combination with the following methods:

- Analytical and synthetic methods: Used in Chapter 1 (theoretical analysis and identification of research gaps) and Chapters 2 and 3 (systematization of issues, analysis of the current situation, and identification of limitations).

- Statistical, descriptive, comparative, and contrastive methods: Used mainly in Chapter 3 to describe data, calculate indicators reflecting tax administration performance, and compare changes and development trends.

- Expert method: Applied through exchanges and consultations with scientists and experienced managers in order to refine the theoretical framework, assess the current management situation, and examine the feasibility of the proposed solutions.

5. New contributions of the thesis

Scientific contributions: The dissertation develops and further clarifies several fundamental theoretical issues concerning tax administration and the factors affecting tax administration for enterprises at the provincial tax authority level. The dissertation also selects, develops, and further clarifies criteria for evaluating the outcomes of tax administration for enterprises at the local tax authority level.

Practical contributions: The dissertation analyzes the current state of tax administration for enterprises in Nghe An Province, identifies the results achieved and the limitations as well as the causes of that situation. At the same time, the dissertation proposes feasible solutions through 2035 to improve tax administration for enterprises, thereby helping to mitigate revenue loss in Nghe An Province on the basis of compliance with international standards and close adherence to the orientations, viewpoints, and modernization objectives of Vietnam's tax sector.

6. Structure of the dissertation

In addition to the Introduction and Conclusion, list of tables, appendices, and references, the dissertation consists of four chapters as follows:

- *Chapter 1:* Overview of research works related to the dissertation topic
- *Chapter 2:* Theoretical foundations of tax administration for enterprises
- *Chapter 3:* Situation of tax administration for enterprises in Nghe An Province
- *Chapter 4:* Solutions for improving tax administration for enterprises in Nghe An Province

Chapter 1

OVERVIEW OF RESEARCH WORKS RELATED TO THE DISSERTATION TOPIC

1.1. Foreign researches

Many international studies have examined tax administration, focusing on aspects such as tax compliance, modernization, and the application of technology in tax administration. Notable studies include:

- OECD (2019), which provides comparative international data on tax administration across 58 economies, focusing on changes in the tax compliance environment and the use of new technologies to support voluntary compliance and improve risk management.
- PwC (2020), which examines the challenges governments face when deploying new technologies (such as pre-filled returns, electronic invoices, and online portals) to make tax payment easier, and emphasizes that tax authorities need to continue investing in system modernization.

1.2. Domestic researches

1.2.1. Domestic researches related to general tax administration: Domestic studies have clarified theoretical issues, assessed the current situation, and proposed solutions for improving tax administration, often in association with integration and the application of technology in each period. Among them, several studies closely related to the dissertation content are noteworthy, including:

- Le Xuan Truong (2019), who assessed the state of domestic tax administration and identified positive results (fulfillment of revenue estimates and administrative procedure reform), while also pointing out limitations in the legal framework and in the organization of tax administration functions.
- Dinh Thanh Nhan (2023), who analyzed digital transformation in tax administration and derived principles that Vietnam should pay attention to, including a clear technology strategy, skills development, deep stakeholder engagement, change management, and committed budget allocation.
- Nguyen Minh Tuan (2024), who systematized several basic theoretical issues concerning tax administration, reflected the reality of tax administration in the mountainous provinces of Northern Vietnam, and pointed out the distinctive features affecting tax administration in those provinces. The author also identified limitations in tax administration there and proposed improvement solutions.

1.2.2. Domestic researches related to tax administration for enterprises: Many studies have gone deeper into tax administration by enterprise type and specific locality:

- Luu Ngoc Tho (2013) studied tax administration for large enterprises and proposed solutions to improve organizational structure and amend the Law on Tax Administration, especially provisions on transfer pricing inspection and examination.
- Ly Phuong Duyen (2013) focused on tax administration for small and medium-sized enterprises (SMEs). The study pointed out limitations in inspection and examination (small number of inspections, incomplete application of risk management) and limitations in communication and support.
- Ngo Thi Thu Hong (2023) studied tax administration in Bac Ninh Province in the context of integration and the Fourth Industrial Revolution, and proposed solutions for organizational innovation, communication, inspection and examination, and debt recovery.

- Mai Son (2024) systematized the theoretical contents of tax administration for small and medium-sized enterprises, reflected and analyzed the current state of tax administration for SMEs in Hanoi during 2016-2023, drew observations and assessments, and proposed solutions to improve tax administration for SMEs in Hanoi.

1.2.3. Research works related to tax administration functions: Studies have focused on specific functions such as tax inspection and examination, tax debt management, and enforcement of tax debt. Notable studies include:

- Nguyen Xuan Thanh (2014), who studied how to improve the effectiveness of taxpayer inspection activities and proposed solutions to increase the number of taxpayers inspected, reduce costs, and improve inspection quality.

- Tran Huy Truong (2015), who systematized the theory of risk management in tax inspection for enterprises, proposed risk criteria (dynamic/static, quantitative/qualitative), and showed that the application of risk management had achieved positive results (higher average tax arrears recovered), although the system of risk criteria still needed to be supplemented.

- Le Xuan Truong (2011) and Tran Viet Tuan (2021), who studied tax debt management and enforcement of tax debt, identified limitations, and proposed solutions to improve the legal framework, processes, debt management organization, and the development of modern information technology systems.

1.3. Analyse on research works and research gaps

1.3.1. Review of research studies: Published studies have systematized the theory of tax administration (concepts, functional contents, evaluation criteria, and influencing factors). In practice, the studies have assessed the implementation of tax administration functions and outcomes in Vietnam in general and in several localities in particular, thereby identifying achievements, limitations, and causes. All studies affirm the need to focus on organizational structure, policies, implementation of management functions, the application of appropriate techniques, and the use of information technology. These are contents that the dissertation can inherit and further develop.

1.3.2. Research gaps: Although many studies have been conducted, several gaps remain to be explored:

- *Theoretically:* Existing studies have not examined in depth tax administration for enterprises in general, especially the criteria for evaluating tax administration for enterprises at the local level. Studies on influencing factors are not comprehensive and do not clearly identify the degree of influence at the local level. In particular, the requirements imposed on tax administration in the context of accelerating digital transformation have not been studied specifically at either the central or local levels.

- *Practically:* Domestic studies are tied to different localities and objects of study. No study has yet gone deeply into the practical reality of tax administration for enterprises in Nghe An Province with its own distinctive characteristics. There is also no study proposing a coordinated system of solutions to improve tax administration for enterprises in Nghe An through 2030 and in the subsequent vision.

1.4. Research questions

Based on the above gaps, the dissertation focuses on addressing four questions:

- *Firstly:* Which theoretical issues of tax administration for enterprises at the local tax authority level need to be further developed and supplemented? What is the content of tax administration in the current context, and what criteria can be used to evaluate tax

administration outcomes at the local level? Which factors affect tax administration for enterprises?

- **Secondly:** What has the current state of tax administration for enterprises in Nghe An Province been in recent years? What results have been achieved, and what limitations and causes are involved?

- **Thirdly:** What measures should the tax authority of Nghe An Province apply to strengthen tax administration for enterprises?

- **Fourthly:** What conditions are necessary for the tax authority of Nghe An Province to apply measures to strengthen tax administration for enterprises?

Summary of Chapter 1

Chapter 1 has systematically reviewed domestic and international research works related to tax administration, especially tax administration for enterprises. The chapter established a theoretical foundation and identified gaps that require further refinement. International studies clarified the modernization trend through the application of digital technology, big data, risk management, and institutional reform. Domestic studies approached the issue from functional, enterprise-type, and geographical perspectives and have begun to pay attention to digital transformation. However, the chapter identified a limitation in the lack of studies examining the effectiveness of tax administration at the local level, especially in Nghe An Province, and in the inadequate reflection of this locality's specific factors. On that basis, Chapter 1 established four central research questions, clarified the objective, scope, and approach, and laid a comprehensive theoretical and directional foundation for the subsequent chapters.

Chapter 2

THEORETICAL FOUNDATIONS OF TAX ADMINISTRATION FOR ENTERPRISES

2.1. Theoretical issues about enterprises

2.1.1. Definition and types of enterprises

2.1.1.1. Definition

An enterprise is an economic organization with its own name, assets, and stable transaction headquarters, registered for business in accordance with the law, for the purpose of conducting business activities. The characteristics of an enterprise include: being an economic organization with its own name/assets/headquarters; being recognized as a legal entity with the right to participate in civil relations and legal proceedings; having the principal function of conducting business (production, provision of goods and services) for profit or for implementing socio-economic policies; and having an organizational structure arranged and allocated to achieve its objectives, with such structure varying by type and scale.

2.1.1.2. Types of enterprises

Enterprises are classified according to the following main criteria:

- Based on scale: Enterprises are classified by size according to criteria such as number of employees, total assets, and total revenue. Under current regulations, they include:
 - + Micro-enterprises: (Agriculture, forestry, fishery, industry, and construction) employing no more than 10 employees participating in social insurance, and with total revenue/capital not exceeding VND 3 billion. (Trade and services) employing no more than 10 employees participating in social insurance and with total revenue not exceeding VND 10 billion or total capital not exceeding VND 3 billion.

+ Small enterprises: (Agriculture, forestry, fishery, industry, and construction) employing no more than 100 employees participating in social insurance and with total revenue not exceeding VND 50 billion or total capital not exceeding VND 20 billion, but not qualifying as micro-enterprises. (Trade and services) employing no more than 50 employees participating in social insurance and with total revenue not exceeding VND 100 billion or total capital not exceeding VND 50 billion, but not qualifying as micro-enterprises.

+ Medium-sized enterprises: (Agriculture, forestry, fishery, industry, and construction) employing no more than 200 employees participating in social insurance and with total revenue/capital not exceeding VND 100/200 billion, but not qualifying as micro- or small enterprises. (Trade and services) employing no more than 100 employees participating in social insurance and with total revenue/capital not exceeding VND 300/100 billion, but not qualifying as micro- or small enterprises.

+ Large enterprises: Enterprises not falling into the above categories. (For example, in agriculture, forestry, fishery, industry, and construction) employing 201 or more employees participating in social insurance and with total revenue over VND 200 billion or total capital over VND 100 billion.

- Based on legal form: Sole proprietorships (individual owner, unlimited liability, no distinction between personal and enterprise assets); one-member limited liability companies (owned by one individual/organization, charter capital specified in the charter); limited liability companies with two or more members (2-50 members, liability limited to contributed capital); joint-stock companies (at least 3 shareholders, liability limited to owned shares); partnerships (at least 2 individuals/organizations, liability within contributed capital).

- By liability regime: Limited liability companies (owners/members liable within the amount of contributed capital) and unlimited liability entities (owners/members liable with all their personal assets for the company's obligations).

2.1.2. Roles of enterprises

The development of enterprises contributes significantly to the achievement of socio-economic objectives:

- First, it creates a driving force for economic development and promotes rapid and sustainable growth. Competition among enterprises brings diversity of goods and reasonable prices.

- Second, it mobilizes talent and physical resources, creates jobs and income for workers, and carries major social security significance.

- Third, it contributes to expanding export supply and increasing state budget revenues.

2.2. Theoretical basis of tax administration for enterprises

2.2.1. Overview of tax administration

2.2.1.1. Concept of tax administration

In the broad sense, tax administration is understood as the activity of state management agencies in influencing and regulating taxpayers' compliance with tax law. Accordingly, tax administration includes both the activity of formulating tax policy, promulgating tax law, and organizing tax collection. In the narrow sense, tax administration is the process through which the tax authority acts upon taxpayers in order to ensure compliance with tax law. This process includes the organization and implementation of tax administration functions such as communication, declaration, inspection, and debt management. In this dissertation, the doctoral candidate uses the following definition: Tax administration is the organization of the

implementation of state tax law, from the central to the local levels, with major activities including organization, direction, and management of tax collection from taxpayers as defined in the Law on Tax Administration. In essence, the State uses a system of instruments (law and economic policies) and methods (administrative, economic, and educational methods) to act upon the object of management in order to fully and promptly mobilize revenues for the state budget, minimize costs, improve tax administration efficiency, and enhance legal compliance awareness.

2.2.1.2. Characteristics of tax administration

1. Administration by law: Both tax administration activities and tax obligations are based on tax law, with a high degree of mandatory force guaranteed by state power.

2. It is implemented mainly through administrative methods, combined closely with educational and persuasive methods (to increase voluntary compliance) and economic methods (using material benefits to encourage compliance).

3. The activity is highly technical and professional: administrative procedures and documents serving tax administration are closely interrelated and dependent on one another due to the technical requirements for determining the amount of tax payable.

2.2.1.3. Role and principles of tax administration

a. Role of tax administration

- Firstly: Tax administration is a crucial link in applying tax policy in practice, ensuring the achievement of policy objectives and contributing to the improvement of tax law.

- Secondly: It has an important impact on government budget revenues, ensuring that the principal revenue source of the state budget is collected accurately, promptly, and stably, while minimizing tax fraud and evasion.

- Thirdly: It affects the efficiency of the economy and the fairness of the tax system by minimizing the “compliance gap” in four aspects: registration, declaration, revenue collected relative to potential, and declared versus actually paid amounts.

- Fourthly: It contributes to controlling activities in the economy through the requirement that taxpayers declare economic activities related to tax obligations.

b. Principles of tax administration

Tax administration is based on six fundamental principles:

- Compliance with the law: The powers and responsibilities of the tax authority and the obligations of taxpayers are all prescribed by law.

- Ensuring efficiency: State budget revenue should be maximized in accordance with tax law, while tax administration costs (operating costs of the tax authority and compliance costs of taxpayers) should be minimized.

- Promoting taxpayers’ voluntary compliance awareness: This requires a complete and clear legal system and sanctions strong enough to punish violations.

- Publicity and transparency: All tax administration regulations must be publicly announced and must be clear, simple, and easy to understand.

- Compliance with and suitability to international standards and practices in the context of economic integration.

- The principle of appropriateness and consensus: The implementation of tax policy must rest on a certain material and resource base and be appropriate to socio-economic conditions.

2.2.2. Contents of tax administration for enterprises

2.2.2.1. Preparation of tax revenue estimates

This involves determining targets and formulating implementation measures. Accurate estimates help proactively balance state budget revenue and expenditure, limit adverse impacts, and serve as a tool for evaluating the quality of revenue administration. The basis for estimate formulation includes superior authorities' guidance documents, analysis and evaluation of revenue performance in the reporting year, and projected tax amounts submitted by taxpayers.

2.2.2.2. Organization of tax administration functions

a. Communication and support for taxpayers. This refers to the use of information channels to disseminate tax law and provide advisory services/answers to taxpayer difficulties. It contributes to improving taxpayer understanding, reducing errors, and increasing tax administration efficiency.

b. Administration of tax registration, tax calculation, and tax declaration

- Tax registration administration: Controlling the number of taxpayers and their operational models. This requires reasonable decentralization of management and close coordination among the tax authority, business registration authority, and local government.

- Tax declaration administration: Ensuring that taxpayers fully comply with tax administrative procedures (declaration, calculation, payment) in accordance with regulations and controlling the accuracy of reported data. The main contents include prompt and accurate processing of tax declaration dossiers through information technology; monitoring declaration performance to serve subsequent stages (support, debt collection, inspection/examination); and fully and accurately accounting for tax liabilities.

c. Management of tax debt and enforcement of tax debt. This aims to check the amount actually paid against the amount declared, clearly identify debts (nature and age of debt), and minimize arrears. The tax authority monitors, classifies, and handles debt write-off when an enterprise is declared bankrupt and has no remaining assets.

d. Tax inspection and examination. This aims to detect and promptly handle violations and to ensure that taxpayers correctly declare and report their tax obligations.

- Objectives: Preventing revenue loss through declaration, improving voluntary compliance, and implementing administrative reform.

- Forms: Comprehensive inspection/examination; targeted inspection/examination (focusing on risk areas); inspection/examination of a single issue (related to findings from tax declaration dossiers).

- Locations: Examination at the tax authority's office (using system data and requiring explanations); examination at the taxpayer's premises (reviewing accounting books and supporting documents).

2.2.3. Criteria for evaluating tax administration for enterprises

2.2.3.1. Quantitative criteria

Main indicators include:

- Evaluation of the degree of fulfillment of tax revenue estimates.
- Evaluation of taxpayer communication and support activities (number of participating enterprises, proportion of electronic support, rate of on-time support, and level of satisfaction).

- Evaluation of declaration, tax payment, and tax refund administration (proportion of enterprises filing/paying electronically, proportion of tax declaration dossiers submitted on time, proportion of tax refund dossiers resolved on time).

- Evaluation of tax debt management and enforcement of tax debt (ratio of total tax debt to total revenue, ratio of collectible debt recovered, ratio of debt recovered through enforcement).

- Evaluation of tax inspection and examination (ratio of inspections resulting in handling measures, complaint rate, average amount of arrears assessed/loss reduction/input VAT credit reduction, ratio of violation-handling amounts to total revenue).

2.2.3.2. Qualitative criteria

These include: the impact on the strictness of tax law and the degree of enterprise compliance; the impact on cultural, social, and environmental issues (control of business cycles, job creation, and formation of a rational economic structure); and taxpayer satisfaction.

2.2.4. Factors affecting tax administration for enterprises

2.2.4.1. Subjective factors

- Organizational apparatus and quality of human resources: This requires harmonious coordination among departments; officials must possess high moral qualities, professional proficiency, professional ethics, and a flexible manner of interaction.

- Tax processes and procedures: These need to be organized rationally, tightly, and uniformly in order to reduce compliance costs and minimize tax fraud.

- Database of the tax authority: This needs to be complete, systematic, historical, and regularly updated.

- Physical facilities and information technology systems: These support optimization of tax administration activities, which require meticulousness and high accuracy; they reduce management costs for the tax authority and compliance costs for taxpayers and create a modern management method.

- Coordination with related agencies and organizations: Close coordination is required with the Treasury, Customs, banks, finance authorities, police, market surveillance authorities, and professional associations.

2.2.4.2. Objective factors

- State macroeconomic policies: Measures such as strengthening investment management, stock market management, and promoting cashless payment have a positive impact on tax administration.

- The State's system of legal tax documents: If it is complete, coherent, understandable, and consistent, it increases the feasibility of tax implementation.

- International economic integration: This makes the tax base and taxpayer subjects more diverse and complex.

- Enterprises' level of understanding and awareness of tax law compliance: Enterprises with good compliance awareness make tax administration easier and more convenient for the tax authority.

- Enterprises' physical facilities and information technology: Equipping enterprises with information technology facilitates tax compliance, saves compliance costs, and makes the tax authority's administration work easier.

Summary of Chapter 2

Chapter 2 established a comprehensive theoretical framework for tax administration for enterprises, forming the scientific basis for practical analysis. The chapter defined the fundamental concepts of enterprises (classification by scale, legal form, and liability regime) and the roles of enterprises (economic growth, job creation, and contribution to the state budget). It also systematized the concept, nature, characteristics, roles, principles, and contents of tax administration by function (revenue estimates, communication and support, declaration/tax calculation, debt management, and inspection/examination). Finally, the chapter systematized evaluation criteria (quantitative and qualitative) and the subjective/objective factors affecting tax administration effectiveness.

Chapter 3

CURRENT SITUATION OF TAX ADMINISTRATION FOR ENTERPRISES IN NGHE AN PROVINCE

3.1. Overview of socio-economic situations related to tax administration for enterprises and the enterprise situation in Nghe An Province

3.1.1. Overview of socio-economic conditions in Nghe An Province

Nghe An is located in the center of the North Central region, has the largest area in the country (16,490.25 km²), and ranks fourth in population (more than 3 million people). The province holds a strategic position, serving as a bridge for North-South economic exchange and lying within the East-West Economic Corridor (via Nam Can Border Gate and Cua Lo Port). This location creates favorable conditions for attracting investment, developing external economic relations, and becoming a comprehensive economic center of the North Central region.

Economically, the province has achieved relatively rapid growth, and its economic scale has expanded (approximately VND 176 trillion in 2022). However, Nghe An remains a province facing difficulties and has not yet balanced its budget. The province has not yet achieved its objective of becoming a center of trade, tourism, and high-tech industry in the North Central region. Most enterprises are small and micro in scale, and the urbanization rate remains slow.

3.1.2. Overview of the enterprise situation in Nghe An Province

During 2019-2024, the number of enterprises in Nghe An grew positively, reaching 16,600 operating enterprises by 2024, an increase of 34% compared with 2019. However, 95.05% of enterprises are small and micro enterprises, with limited financial capacity, competitiveness, and technological capability.

The structure of enterprises shows a clear predominance of limited liability companies (9,150 enterprises in 2024) and joint-stock companies (5,772 enterprises in 2024). In particular, foreign-invested enterprises (FDI) increased by nearly 89% during this period (from 93 to 176 enterprises).

Analysis by capital scale shows a strong skew: the group of enterprises with capital below VND 2 billion always accounts for the largest proportion, reaching 13,049 enterprises in 2024 (accounting for more than 81% of the total). This poses a major challenge to tax law compliance, managerial capability, and technology adoption.

Table 3.2. Number of enterprises by enterprise scale, 2019-2024

Type of enterprise	2019	2020	2021	2022	2023	2024
Under VND 2 billion	6,007	3,883	8,455	10,090	12,108	13,049
From VND 2-5 billion	1,088	1,921	1,090	1,092	1,093	1,178
From VND 5-10 billion	779	1,954	781	782	784	845
Over VND 10 billion	813	2,078	826	841	855	921
Total	8,687	9,836	11,152	12,805	14,840	15,993

Source: Nghe An Tax Department

In terms of geographical distribution, 6,044 operating enterprises are located in Vinh City (accounting for 54.05% of the province's total enterprises as of December 31, 2024). In terms of operating performance, the industrial-construction sector accounts for the majority of profits, while FDI enterprises recorded the strongest profit growth (128.88%), whereas state-owned enterprises (SOEs) recorded a 36.8% decline in pre-tax profit.

3.2. Current state of tax administration for enterprises in Nghe An Province

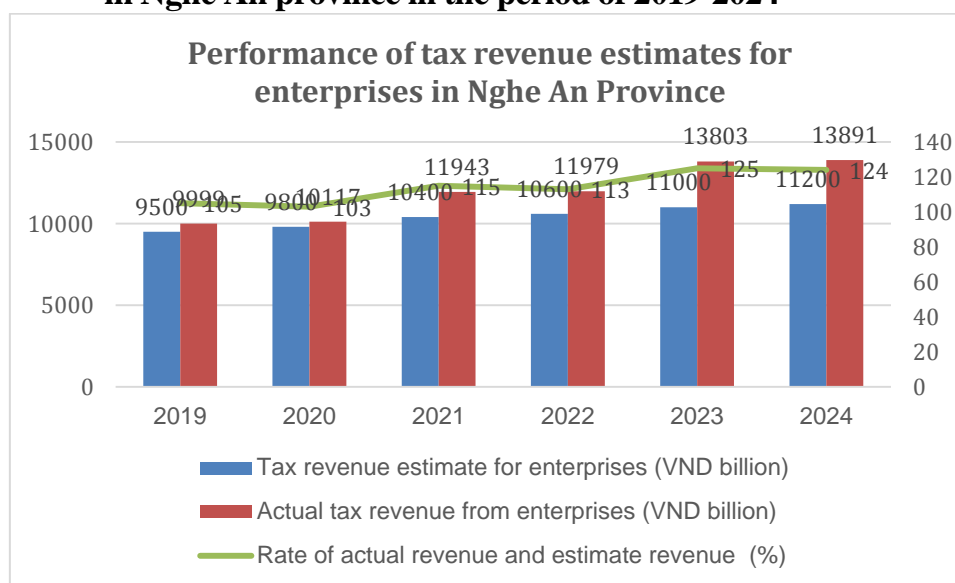
3.2.1. Tax administration apparatus for enterprises in Nghe An Province

The Nghe An Tax Department has been operating since 1990. The organizational structure of the Office of the Nghe An Tax Department in the period before March 1, 2025 consisted of the leadership board (1 Director and 3 Deputy Directors) and 12 functional divisions. The functional divisions mainly focused on tax administration operations such as taxpayer communication and support (9 officials), tax declaration and tax accounting (15 officials), tax debt management and enforcement (12 officials), and 3 inspection-examination divisions (a total of 69 officials). The apparatus has gradually met the requirements of modern tax administration, especially in the implementation of electronic invoices and eTax systems.

3.2.2. Current state of tax revenue estimate formulation

Tax revenue estimates for enterprises in Nghe An have shown a continuously increasing trend, from VND 9.5 trillion (2019) to VND 11.2 trillion (2024 estimate). A notable feature is that actual tax revenue has always far exceeded the assigned estimate, indicating that forecasting may not yet closely match reality, or that targets have been set conservatively.

Figure 3.1. The implementation of tax collection estimates for enterprises in Nghe An province in the period of 2019-2024



Source: Nghe An Provincial Tax Department

The rate of estimate fulfillment peaked at 125% in 2023. Continuous and substantial over-fulfillment of the estimate demonstrates strong revenue administration capacity, but also suggests that the initial estimate-setting process may not have fully assessed the revenue potential.

3.2.3. Current state of taxpayer communication and support

Communication and support activities of the Nghe An Tax Department have been implemented synchronously and flexibly.

- High response quality: The rate of processing written requests for answers to taxpayer difficulties always reached 100% on time throughout 2019-2024.
- Direct support: The number of enterprise participants in dialogues and training sessions declined sharply during the pandemic (5,066 lượt in 2021) but recovered significantly (14,824 lượt in 2024).
- Electronic support: The number of support instances through online channels increased markedly (up 166% from 2019 to 2023), reflecting the trend of digitalization and taxpayer adaptation. Programs such as the “Lucky Invoice” were also implemented to encourage invoice collection.

3.2.4. Current state of declaration administration and tax payment.

The Nghe An Tax Department has applied a risk-based management approach and promoted the digitalization of management contents (electronic invoices, e-filing/e-payment/e-refund).

- Growth in electronic filing: The number of electronically submitted returns increased steadily, from 108,163 returns in 2019 to 136,580 returns in 2024 (up 26.3%).
- Limitation in timeliness compliance: The proportion of tax declaration dossiers submitted on time reached only 68.7% in 2024 (93,870/136,580 returns), showing substantial room for improving compliance.
- Tax refund and exemption/reduction: The processing time for tax refund dossiers was shortened and ensured timeliness (100% of VAT refund dossiers were resolved on time during 2019-2024). However, there remain obstacles in tax refunds for investment projects under the public-private partnership (PPP) model and overlapping regulations on land-related tax exemptions and reductions (between the Law on Investment and the Land Law).

3.2.5. Current state of tax debt administration and tax enforcement,

Tax debt management in Nghe An faces major challenges because tax debt has tended to increase sharply, particularly with the sudden rise in 2023.

- Tax debt situation: In 2023, the tax debt of enterprises reached VND 5,698,233 million, more than five times the 2019 level (VND 1,021,679 million). By 2024, debt had declined to VND 3,027,744 million, but it was still nearly three times the 2019 level.
- Debt structure: Most debts are overdue debts (over 90 days). VAT consistently accounts for the largest proportion of the debt structure.
- Debt recovery efficiency: Debt collection and arrears handling achieved noteworthy results. The amount collected from overdue debts of previous years in 2024 reached VND 2,241,909 million, nearly five times the amount collected in 2022.
- Enforcement and electronic notices: The amount of tax debt recovered through enforcement measures increased steadily over the years, reaching VND 162,962 million in 2024 (nearly 2.7 times higher than in 2019). The number of debt notices sent electronically grew dramatically, reaching 155,451 notices in 2024.

- Limitations: Total tax debt remained at an abnormally high level (VND 4.104 trillion at the end of 2023), and the ratio of total debt to total budget revenue in 2023 was 21%. Measures for enforcing tax debt have not yet been sufficiently resolute and lack effective coordination with relevant agencies.

3.2.6. Current state of tax inspection and examination

Inspection and examination were implemented under a risk-based management mechanism, focusing on high-risk enterprises, related-party transactions, e-commerce, and real estate.

- Inspections: The number of inspections was maintained steadily (65-77 inspections per year). Violations were detected in 100% of inspected enterprises. The amounts of loss reduction and input VAT credit reduction through inspection reached a very high level in 2023 (VND 688,934 million). However, the financial effectiveness of inspection activities in 2024 showed a clear decline (total arrears assessed decreased by 43.5% compared with 2023).

- Examinations (at taxpayer premises): The number of enterprises examined always exceeded the plan (1,273 enterprises examined in 2024, equivalent to 137% of the plan). The rate of enterprises with detected violations was 100%. The average amount collected per examination rose from VND 82 million/examination (2023) to nearly VND 119 million/examination (2024).

- Tax imposition: Tax imposition still faces many shortcomings because it is difficult to determine the criterion of “same scale” (capital, revenue, or labor) for comparison, as most enterprises operate in multiple sectors.

3.3. Analysis of the current state of tax administration for enterprises in Nghe An Province through effectiveness evaluation criteria and survey results

3.3.1. Evaluation of the implementation of tax administration indicators for enterprises

Tax administration has achieved many positive results:

- Communication and support: Methods have been innovated and forms diversified; 100% of written requests for answers to difficulties were answered fully and promptly.

- Tax declaration and tax accounting: Administrative procedure receipt and return have been implemented electronically; automatic electronic integration has been established between enterprise registration and tax registration systems. One hundred percent of VAT refund dossiers were resolved on time.

- Debt management: Timely urging and classification of tax debtors have been carried out. One hundred percent of cases requiring tax debt notices and tax debt enforcement were handled fully and on time.

- Inspection and examination: Implemented by thematic focus and risk management mechanism, concentrated and selective rather than widespread. Violations have shown a gradually decreasing trend.

- Organizational apparatus: Regional tax sub-departments were reorganized and merged in accordance with higher-level direction, reducing the number from 21 to 10. Civil servants were structured by function and by managed taxpayer objects.

- Application of information technology: IT solutions were implemented synchronously, and tax-sector applications such as TMS, TPR, and eTax Mobile were developed.

Table 3.11. Summary of indicators evaluating the effectiveness of tax administration for enterprises in Nghe An Province, 2019-2024

Indicator	Unit	2019	2020	2021	2022	2023	2024
Total revenue / estimate	%	105.26	103.24	114.83	113.01	125.48	124.03
Rate of enterprise participations in communication and support activities / operating enterprises	%	207.57	88.16	36.93	94.42	107.85	89.3
Rate of tax declaration dossiers submitted on time	%	68.19	64.82	67.94	72.43	68.82	68.73
Year-end tax debt / revenue managed by tax authority	%	6.85	4.94	4.27	6.48	28.47	12.76
Average amount handled through inspection / violating enterprise	million VND/ enterprise	383.36	825.55	656.22	1067.8	1052.7	668.48

Source: Compiled by the author from data of the Nghe An Provincial Tax Department

The aggregate quantitative indicators clearly show the trends in tax administration:

- Total revenue / estimate: Maintained at a very high level (103.24% to 125.48%), reflecting strong revenue administration capacity but conservative estimation.
- Rate of tax declaration dossiers submitted on time: Low, fluctuating around 65-72% (68.73% in 2024), indicating that timeliness compliance has not yet made a breakthrough.
- Ratio of year-end tax debt to total revenue: Increased sharply in 2023 to 28.47%, then declined to 12.76% in 2024, but remained higher than the pre-pandemic baseline.

3.3.2. Evaluation of the current state of tax administration for enterprises through questionnaires

Firstly: Tax revenue estimate formulation. Survey results from tax officials show a high degree of consensus (over 90%) regarding the adequacy and appropriateness of the bases and process for tax revenue estimation. Officials also highly evaluated the transparency and consistency of tax law and the communication-support process (over 94%).

Secondly: Tax declaration and payment

Tax officials gave positive evaluations regarding legal regulations (100% agreement) and the appropriateness of declaration frequency (98.12% agreement). However, 15.09% of officials only partly agreed regarding the effectiveness of the applied technology infrastructure (TMS, TTr...).

From taxpayers' perspective: They were highly satisfied with forms and dossier-processing time (97.3% to 95.3% agreement) in tax registration. Regarding declaration and tax payment, they were satisfied with declaration support software (96.7% agreement) and the sense of responsibility of tax officials (96.0% agreement). However, some opinions were not fully satisfied with the timeliness of tax authority notifications to taxpayers regarding declaration and payment status. This is a content area that needs improvement in the future.

Thirdly: Tax debt management and enforcement of tax debt

Tax officials highly evaluated the transparency and consistency of legal provisions on debt management and enforcement of tax debt (94.34% agreement). However, coordination in debt collection inside and outside the tax sector still had 11.32% of responses at the “Neutral” or “Partly agree” level, indicating a need to improve coordination mechanisms.

Enterprises: They were satisfied with the transparency and professionalism of enforcement measures (96.7% agreement) and the timeliness of problem-solving (98.7% agreement). Although a small proportion (0.7%) remained dissatisfied with the tax authority’s processing time, taxpayers generally showed high support for tax debt management and enforcement activities.

Fourthly: Tax inspection and examination

Legal regulations were assessed as clear and appropriate (92.45% agreement). The leadership’s role in direction and supervision was evaluated very highly (98.12% agreement). However, out-of-sector information supporting inspection and examination still had 11.32% “Partly agree,” indicating that inter-agency data integration remains incomplete.

From taxpayers’ perspective: They were satisfied with the professionalism and appropriate conduct of inspection/examination teams (96.7% to 97.3% agreement) and the appropriateness of inspection timing. Although a small proportion did not fully agree on some criteria (up to 2.7% “Partly agree” and 0.7% “Neutral”), enterprises generally held a positive view of tax inspection and examination, indicating that this activity is being implemented in a professional and effective manner.

Fifth: Taxpayer communication and support activities. In general, taxpayers were satisfied with the diversity of communication forms and the respect shown for their lawful rights (over 96% agreement). However, there were still opinions dissatisfied with access to tax administrative procedures through electronic and traditional methods (1.3%).

3.4. General assessment of tax administration for enterprises in Nghe An Province

3.4.1. Achievements

- Estimate formulation: Estimates increased steadily (3.3% per year), and the rate of fulfillment of estimates always remained high (103%-125%), reflecting strong revenue administration capacity and good implementation organization.
- Communication and support: Positive recovery, clear growth in electronic support, and 100% of written replies issued on time.
- Declaration administration: The number of electronic returns increased by 26.3% (2019-2024), with synchronized implementation of electronic invoices and data integration.
- Debt management: The amount recovered through enforcement increased 2.7 times; the amount recovered from previous-year overdue debts reached VND 2,241,909 million in 2024.
- Inspection and examination: Effective shift toward risk-based management; 100% of inspected/examined enterprises had violations; high levels of improper loss reduction/input credit reduction were detected (VND 688,934 million in 2023 through inspection).

3.4.2. Limitations

- Estimate formulation: Continuous over-fulfillment of the estimate with a large gap (125% in 2023), indicating that forecasts are not yet truly close to reality.

- Declaration administration: The on-time declaration rate remains low (68.7% in 2024). There are difficulties in refunds and tax exemptions/reductions for land-related revenues due to the lack of consistency in legal provisions.
- Debt management: Total tax debt remains very high and highly volatile (VND 5,698,233 million in 2023), reflecting limitations in controlling newly arising debt. Overdue debt accounts for the dominant share.
- Inspection and examination: The financial effectiveness of inspection tended to decline in 2024 (arrears assessed decreased by 43.5%). Tax imposition still faces many shortcomings due to the lack of grounds for determining “same scale.”

3.4.3. Causes

3.4.3.1. Subjective causes

Firstly: Qualifications and capacity of tax administration officials. Nghe An lacks officials with experience and IT application capacity in some sub-departments located in remote and mountainous areas. Many officials are passive in deploying new software (eTax, TMS) because of frequent changes. The number of civil servants in charge of tax debt management remains thin and is not commensurate with the increasing workload.

Secondly: Tax administration processes and procedures. Some processes, such as estimate formulation and tax debt enforcement, are still incomplete, so estimate preparation and the application of enforcement measures face difficulties in terms of sequence, time, and the ability to verify taxpayers’ actual assets.

Thirdly: Infrastructure, information technology, and digital transformation within the tax authority. Technological infrastructure and operational applications supporting tax administration are still in the process of being completed and lack interoperability and consistency among subsystems (declaration system, information management, data lookup, taxpayer support, etc.).

Fourthly: Inter-agency coordination and support from intermediary organizations. The application of data connectivity between the tax sector and related agencies (natural resources and environment, planning and investment, etc.) has been initiated but remains shallow and has not exploited the full potential of data for controlling declarations and determining tax obligations. Data interoperability between the tax authority and the Department of Finance, Department of Planning and Investment, Department of Natural Resources and Environment, Treasury, banks, and police remains low. Support from tax agents, accounting associations, and intermediary organizations is still weak, and there is a lack of incentives for using intermediary forces.

3.4.3.2. Objective causes

Firstly: The macro socio-economic environment. The period 2022-2024 remained one of post-COVID-19 recovery, affected by inflation and rising input costs, causing many enterprises to downsize, incur losses, or cease operations, thereby reducing tax obligations and increasing arrears.

Secondly: Legal bases and tax policies. The continuous changes in tax policies (such as VAT reduction and tax payment extensions) created difficulties for both enterprises and tax authorities in implementing them uniformly. Regulations remain inconsistent among the Law on Tax Administration, the Law on Investment, and the Land Law, leading to obstacles in land-related revenue management, tax refund, and tax exemption/reduction.

Thirdly: Enterprises' capacity, compliance awareness, and behavior. Most enterprises are small and micro in scale, lacking professional accounting departments and possessing limited understanding of tax law, which leads to errors, tax evasion, or procrastination in fulfilling financial obligations. A number of enterprises also lack a high spirit of cooperation and avoid inspection/examination.

Fourthly: Information technology and digital transformation factors. Tax databases remain incomplete and not yet fully connected to population, land, and asset data. Applications supporting tax imposition and risk analysis lack stability and change frequently. There is not yet a behavioral tax compliance analysis system based on big data for early risk warning.

Summary of Chapter 3

Chapter 3 analyzed the current state of tax administration for enterprises in Nghe An Province during 2019-2024. The results show that the number of enterprises increased rapidly, but they were predominantly small and micro in scale. In terms of tax administration, the Tax Department achieved many successes in exceeding revenue estimates and ensuring compliance with administrative procedures (100% of written replies on time and 100% of tax refund dossiers resolved on time). Inspection and examination activities were implemented under a risk-based management mechanism and achieved high effectiveness (100% violation detection). However, major limitations remain, notably the low rate of on-time filing (68.7% in 2024) and the sharp increase and persistently high level of tax debt, especially overdue debt and VAT-related debt. These limitations mainly stem from conservative estimate formulation, uneven compliance capacity among small enterprises, and the lack of synchronization in IT systems for risk analysis and inter-agency data integration.

Chapter 4

SOLUTIONS FOR IMPROVING TAX ADMINISTRATION FOR ENTERPRISES IN NGHE AN PROVINCE

4.1. Socio-economic context and orientations for tax administration for enterprises in Nghe An Province

4.1.1. Socio-economic context affecting tax administration

4.1.1.1. Vietnam's socio-economic context affecting tax administration

Vietnam has achieved considerable progress in modern tax administration, shifting from tax-type-based administration to function-based administration and applying the self-assessment and self-payment principle during 2000-2010. The 2011-2020 Tax Reform Strategy improved the management framework, focusing on revenue stability, efficiency, transparency, and equity, leading to a high rate of on-time filing and low tax debt. The amended Law on Tax Administration 2019 supplemented provisions against tax evasion, especially in relation to e-commerce and transfer pricing, in line with the G20 BEPS program.

In the coming years, the complex global context (strategic competition and protectionism) and strong digital transformation will pose major challenges. The digital economy is projected to reach USD 16.5 trillion by 2028. The green transition trend will also promote the development of green technology and knowledge transfer. Socially, population ageing and the growth of the middle class will affect growth and tax revenues. In particular, the number of newly established enterprises is expected to increase due to policies encouraging the

conversion of household businesses into enterprises. At the same time, staff streamlining will place pressure on the workload of tax officials. The revised Law on Corporate Income Tax 2025 and the revised Law on Special Consumption Tax 2026 will take effect and affect tax administration.

4.1.1.2. The socio-economic context of Nghe An Province affecting tax administration

Nghe An is undergoing comprehensive development, with GRDP reaching VND 216,943 billion by the end of 2024, exceeding the VND 200 trillion threshold for the first time, and a growth rate of 9.01% (higher than the national average). Total provincial budget revenue in 2024 is estimated at VND 24,797 billion, equivalent to 155.9% of the estimate assigned by the Provincial People's Council. Other important indicators include a 15% increase in the industrial production index (IIP) and a 31.6% increase in export turnover.

The Nghe An Provincial Plan to 2030 sets the goal of becoming a relatively well-developed province nationwide and a center of the North Central region in trade, health care, and high-tech industry. Specific objectives include average GRDP growth of 10.5-11.0% per year and an average increase in state budget revenue of approximately 12% per year. These outcomes and targets require the Nghe An Tax Department to broaden the revenue base, allocate resources appropriately, and accelerate administrative reform.

4.1.2. Orientations for tax administration reform in Vietnam

The 2021-2030 Tax Administration Reform Strategy aims to develop the General Department of Taxation into a modern, professional, effective, and efficient authority. This orientation focuses on comprehensive modernization of institutions, human resources, and information technology. It requires the application of risk management, the promotion of voluntary compliance, the building of a professional and upright civil service corps, and the development of integrated and centralized information technology systems.

The main targets include: taxpayer satisfaction of at least 90% by 2025 and 95% by 2030; the proportion of taxpayer support delivered electronically reaching 70% by 2025 and 90% by 2030; the proportion of enterprises conducting declaration, payment, refund, exemption, and reduction electronically reaching 98% in both 2025 and 2030; and the ratio of total tax debt to total revenue not exceeding 7% in 2025 and 2030. In addition, the strategy strives for 100% of electronically declared and paid tax information to be processed within 24 hours and 100% of payments to be accounted for in real time.

4.1.3. Orientations for tax administration in Nghe An Province

The Nghe An Tax Authority needs to promptly and resolutely implement the following key groups of tasks and solutions:

- a) Closely follow superior-level direction, assess the impact of the economy/new policies, strengthen taxpayer support, and strive to fulfill state budget revenue estimates, debt collection targets, and inspection/examination targets.
- b) Actively participate in institutional development, prevent revenue loss, broaden the tax base, and support enterprises in restoring production.
- c) Develop state budget revenue estimates and medium-term budget plans that are realistic, proactive, and feasible.
- d) Promote administrative reform and the Tax System Reform Strategy through 2030.

e) Continue promoting e-administration and digitization of tax administration, strengthen the prevention of electronic invoice fraud, manage e-commerce, and develop IT applications.

f) Continue streamlining staff and arranging/assigning civil servants appropriately.

g) Strengthen internal discipline and anti-corruption measures.

4.2. Solutions to strengthen tax administration for enterprises in Nghe An Province

4.2.1. Strengthening enterprise management

Tax administration must begin with good enterprise management, especially for small and medium-sized enterprises and enterprises converted from household businesses, which often have limited knowledge of the law and limited compliance capacity.

a) Review all enterprises (already granted tax identification numbers, operating, temporarily suspended, or self-abandoned addresses) in order to classify them and apply suitable management measures. Build a database system for analysis, evaluation, and risk assessment.

b) On a monthly basis, closely coordinate with relevant departments to review tax identification numbers and verify the status of enterprises that have ceased operation or temporarily suspended business.

c) Coordinate with competent authorities to review and require taxpayers to supplement and amend tax registration information accurately and fully.

d) Classify enterprises and apply differentiated measures: advisory support for enterprises that have not properly implemented declaration regimes, and strict handling for enterprises showing signs of fraud or deliberate non-submission of tax returns.

4.2.2. Strengthening management of tax declaration dossiers

Management of tax declaration dossiers is the basis for the Tax Department to determine taxpayers' tax obligations accurately.

a) Promptly update tax declaration dossiers: It is necessary to regularly check the truthfulness and accuracy of tax declaration dossiers in each period so as to timely urge taxpayers to update information in the electronic tax declaration system (TMS), ensure accuracy in tax obligations, and prevent state budget revenue loss.

b) Actively implement tax administrative procedure reform: Promote reform in the direction of simplicity, clarity, and ease of implementation. Increase transparency (publicly disclose information on enterprise tax obligation performance). Apply risk-based management, focusing on large enterprises with high risk of non-submission of tax declaration dossiers. Continue promoting and widely applying the Risk Monitoring Tool (TDRR) and strengthening information exchange and reconciliation with the State Treasury.

4.2.3. Effectively implementing tax debt management and enforcement of tax debt

This function needs to be improved from planning to urging and enforcement.

a) Closely manage tax arrears and enhance the effectiveness of enforcement, especially for key debtors and prolonged, wilful debt cases. Regularly monitor cash flows and the "health status" of enterprises.

b) Classify tax debt in accordance with the Tax Debt Management Procedure in order to correctly reflect the nature of debt and assign responsibility to debt management officials.

c) Improve tax debt reminder activities: Coordinate between enterprise management and inspection/examination departments in reminding and collecting debt. Publicly disclose information on taxpayers who deliberately delay payment through mass media.

d) Promote inter-agency coordination among the tax authority, police, the State Bank, and the courts.

e) Apply information technology to risk management in tax debt administration, and design a risk indicator system to support debt collection and enforcement.

f) Resolutely implement enforcement measures in accordance with the Law on Tax Administration for cases subject to enforcement. Review and summarize cases of irrecoverable debt (bankruptcy, dissolution) for reporting and debt write-off.

4.2.4. Strengthening tax inspection and examination

Inspection and examination need to be emphasized from planning to strict sanctioning.

a) Develop inspection and examination plans based on risk management: Build an accurate taxpayer database (type, sector, compliance) and create links with other agencies/sectors (banks, treasury, insurance). Risk analysis needs to be combined with vertical and horizontal analysis of financial statement and tax return data. Make maximum use of the Risk Monitoring Tool (TDRR).

b) Innovate inspection and examination work:

+ Gradually shift to thematic inspection and examination (by high-risk industry, taxpayer group, or tax category) rather than comprehensive inspection. This helps officials become more specialized and quickly detect tax evasion schemes.

+ Apply risk management methods at all stages of inspection and examination, from dossier review and requests for explanation to on-site inspection. This method minimizes inconvenience for well-compliant enterprises.

+ Adopt specific measures for Corporate Income Tax, such as coordinating with police/procuracies to control newly established enterprises. Propose building profit-rate benchmarks for enterprises on the basis of surveys of enterprises in the same line of business for cross-checking.

+ Strengthen examination of selling expenses, enterprise management expenses, and other expenses to detect unreasonable or abnormal expenditures.

4.2.5. Strengthening taxpayer communication and support

Communication and support activities need to be maintained regularly and continuously in order to reduce violations and enhance compliance. Particular attention should be paid to newly established enterprises and converted household businesses.

(a) Provide specific guidance for newly established enterprises on tax procedures (registration, declaration, payment, and refund). A separate support unit may be established, or remote support tools (Ultraview, Teamview) may be used.

(b) Promote diversification of forms of taxpayer communication and support. Coordinate with the trade promotion center and media agencies.

(c) Improve the quality of reply letters: Content must focus on specific difficulties and provide clear guidance on how to resolve them.

(d) Aggregate taxpayer needs by distributing survey forms to select the most suitable form and timing of communication activities.

(e) Develop tax consulting services, tax accounting services, and tax declaration agency services. Build and deploy an automatic text message and telephone response system.

4.2.6. Enabling-condition solutions

4.2.6.1. Improving solutions for the management of electronic invoices

Electronic invoice management must be tightened due to the emergence of sophisticated forms of fraud.

(a) Manage users of electronic invoices: Organize management from the licensing stage and classify subjects into “good” and “bad” groups. Focus on decisively handling enterprises that are dissolved, have ceased business, or show signs of invoice trading.

(b) Diversify methods and improve the support system for electronic invoice issuance: Build a support system enabling small and micro enterprises to use electronic invoices in order to reduce costs while ensuring system safety and stability.

(c) Strengthen measures to manage the use of electronic invoices: Improve the centralized system for receiving and managing electronic invoice data. Intensify the deployment of electronic invoices generated from cash registers (petroleum, food services). Change consumer awareness so that they request the issuance of electronic invoices.

(d) Strengthen sanctions for violations relating to electronic invoices: Consider criminal handling of invoice trading in order to increase deterrence. Strictly sanction intentional fraudulent acts. Intensify inter-agency coordination and focus on surprise inspections of high-risk enterprises.

4.2.6.2. Improving the organizational apparatus of tax administration

The restructuring of regional Tax Sub-Departments (from March 1, 2025) requires reasonable decentralization, specialization, and optimal use of resources.

(a) Review and classify tax teams according to the level of economic development and enterprise density (specialized tax teams in Vinh City; flexible tax teams in mountainous areas).

(b) Consolidate specialized divisions at the regional Tax Sub-Department level according to a model of specialized functions combined with digital technology application. Invest in the Data and Risk Management Division.

(c) Adjust tax administration functions by taxpayer object (large enterprises, construction/mining enterprises, trade/service enterprises) based on officials’ capabilities and information integration.

(d) Improve the effectiveness of coordination between district-level tax teams and grassroots authorities.

(e) Develop the tax official workforce toward specialization, professionalism, and the ability to use eTax systems and risk analysis.

(f) Study the establishment of “internal control teams” or in-depth analytical teams in high-risk fields.

4.2.6.3. Improving the effectiveness of coordination among departments within the tax authority and with agencies outside the tax authority

Effective coordination is an urgent requirement, especially after the process of organizational rearrangement.

(a) Internal coordination: Establish a standardized internal coordination process. The enterprise management division needs to process registration dossiers and tax returns promptly and accurately. Organize the assignment of officials to process tax returns by functional groups.

(b) Strict data control: Strictly control coordination between the enterprise management division and the tax examination division in adjusting data on the system. Internal adjustment forms may only be used when the tax authority detects errors and may not be used to handle discrepancies caused by taxpayers' supplementary declarations.

(c) Strengthen examination of tax declarations: Immediately send notices to taxpayers whose returns contain arithmetic errors. Closely examine taxpayers with major declaration adjustments or frequent downward adjustments in the payable tax amount.

(d) Coordinate with external agencies: Maintain relations with the Treasury, Department of Finance, and Tax Sub-Departments of other provinces in order to manage and resolve matters related to taxpayers effectively and in a timely manner.

4.2.6.4. Improving the qualifications of tax administration officials in line with technological and digital-economy requirements

A professional, upright, and highly qualified cadre and civil servant corps must be built.

(a) Innovate recruitment: Recruit civil servants regularly, implement talent-attraction policies, and prioritize graduates with outstanding academic performance.

(b) Review human resource planning: Determine the required number of personnel and necessary skills for each tax administration function; strengthen resources for key localities. Build a team of leading experts.

(c) Implement reassignment, rotation, and transfer in order to develop professional human resources and prevent negative practices.

(d) Promote training and advanced professional development: Build training programs suitable for each department (risk management, inspection, international taxation, digital economy). Diversify training forms (centralized and online) and promulgate a Code of Ethics for public service.

4.2.6.5. Increasing technical equipment and improving information technology to suit socio-economic development

Investment in and upgrading of information technology infrastructure are central to digital transformation. It is necessary to build a shared database integrating data from related agencies in order to avoid duplication, support inspection and verification of information, and prevent fraud.

4.3. Some recommendations

4.3.1. Recommendations to the Government

Improving tax administration policies and tax administration for enterprises

It is necessary to strengthen the legal framework in order to improve compliance management and build an overall legal framework for international taxation and the digital economy.

- Build and improve the legal framework so that tax authorities can access third-party information easily and automatically (Customs, social insurance, banks).

- Supplement regulations to limit the submission of supplementary tax returns and allow optional allocation of paid tax amounts, thereby reducing administrative burdens and increasing the possibility of automation.
- Consider amending legal regulations to facilitate the application of a more effective management process for low-value tax debts.
- Amend relevant laws in order to recognize and perfect the legal validity of electronic transactions, digital documents, smart contracts, and the application of digital signatures/certification.
- Develop technical standards and regulations for blockchain technology that can be applied in the tax field.

4.3.2. Recommendations to the Tax Department

Several recommendations are proposed to superior-level tax authorities in order to support local tax authorities:

- Upgrade applications supporting local tax authorities in reviewing and standardizing tax identification numbers and supplement functions for cross-checking personal information in the national population database.
- Upgrade and promptly synchronize data among applications in order to support accurate data exploitation.
- Upgrade applications to allow the addition of late-filed tax returns to electronic minutes.
- Request that the Tax Department issue timely policy guidance and replies for problematic issues not yet provided for or not yet clearly regulated in legal normative documents.
- Recommend the pilot implementation of blockchain projects in taxation (such as VAT and personal income tax). This process includes selecting pilot areas, designing blockchain models, implementing pilots, evaluating effectiveness, and scaling up. Such piloting may bring many benefits to enterprise tax administration under digital transformation conditions.

Summary of Chapter 4

Chapter 4 presented a system of solutions to improve tax administration for enterprises in Nghe An Province in the context of strong reform. The solution system includes strengthening enterprise management, formulating estimates in a quantitative and flexible manner, modernizing the management of tax declaration dossiers, and improving debt collection, debt enforcement, and debt classification. Inspection and examination are recommended to be renewed toward risk-based management, thematic examination, and the application of data analysis tools. The chapter also emphasizes the role of taxpayer communication and support, particularly for newly established enterprises. The enabling-condition solutions and recommendations include improving the legal framework, reforming the organizational apparatus by region (after March 1, 2025), enhancing internal/inter-agency coordination, and increasing IT investment (especially research into the application of blockchain technology).

CONCLUSION

The dissertation has fulfilled its research objective of conducting a systematic, comprehensive, and in-depth analysis of tax administration for enterprises in Nghe An Province, especially in the context of implementing the Tax Administration Reform Strategy through 2030 and accelerating digital transformation.

Main research results:

Theoretical contributions: The dissertation reviewed domestic and international research works, thereby clearly identifying research gaps (especially the absence of in-depth provincial-level studies in the context of organizational restructuring into regional Tax Sub-Departments) and establishing four central research questions. At the same time, the dissertation clarified the theoretical basis, principles, contents, and criteria for evaluating the effectiveness of tax administration, drawing on international and domestic experience applicable to tax administration in Nghe An Province.

Practical contributions: The dissertation conducted a comprehensive analysis of the current state of tax administration for enterprises in Nghe An during 2019-2024, using statistical data, field surveys, and data processing. The results provided a detailed assessment of the implementation of tax administration functions such as revenue estimate formulation, communication and support, declaration/tax calculation, collection/debt handling, and tax inspection/examination. The dissertation identified the results achieved, the limitations, and the causes of each content area, especially in the context of the transition to a new tax administration organizational model in the period after July 1, 2025.

Solutions and recommendations: The dissertation proposed a coordinated system of solutions to improve the effectiveness of tax administration in Nghe An in line with the modernization orientation of the tax sector. The key solutions include improving tax revenue estimate formulation in a quantitative direction; improving the quality of communication and support; enhancing the effectiveness of declaration, tax calculation, collection, payment administration, and tax debt enforcement; and strongly innovating tax inspection and examination activities toward the application of technology and risk analysis. To implement these solutions, several conditions are required, including reform of the tax administration organizational apparatus in accordance with regional characteristics and stronger internal/inter-agency coordination.

Recommendations to authorities: The dissertation proposed specific recommendations to the Ministry of Finance, the Tax Department, and the People's Committee of Nghe An Province in order to improve institutions, legal frameworks, and resources for the successful implementation of the proposed solutions.

In summary, the dissertation has made valuable academic and practical contributions not only for Nghe An Province but also as a reference basis for localities with similar conditions in the process of reforming tax administration in the digital era.

LIST OF THE AUTHOR'S PUBLISHED WORKS RELATED TO THE DISSERTATION

1. Nguyen Dinh Anh Tu (2022), "Tax Administration for Individuals Leasing Assets in Vietnam," Faculty-level Scientific Workshop - Faculty of Taxation and Customs, Academy of Finance: Tax, Customs, and Logistics Policy and Administration.
2. Nguyen Dinh Anh Tu (2023), "Adjusting Vietnam's Special Consumption Tax Calculation Method to Align with Global Development Trends," Faculty-level Scientific Workshop - Faculty of Taxation and Customs: Tax, Customs, and Logistics Policy and Administration.
3. Nguyen Dinh Anh Tu (2024), "Enhancing Efficiency Of Electronic Invoice Management And Tax Process Through Application Of Digital Technology In E-Commerce Enterprises," Indian Journal of Applied Research, Volume 15 | Issue 05 | May 2025. Print ISSN No. 2249-555X | DOI: 10.36106/ijar.
4. Nguyen Dinh Anh Tu (2024), "Improving Tax Management for E-Commerce Business - The Case of Vinh City's Department Tax Office, Nghe An Province," International Scientific Conference: Finance and Accounting for Promoting Sustainable Development in the Private Sector (FASPS), November 2024, Hanoi.
5. Nguyen Dinh Anh Tu (2024), "Reform of Personal Income Tax in OECD and ASEAN Countries - Policy Implications for Viet Nam," International Scientific Conference: Finance and Accounting for Promoting Sustainable Development in the Private Sector (FASPS), November 2024, Hanoi.