

A SUMMARY OF NEW FINDINGS FROM THE DOCTOR THESIS

1. **The thesis topic:** “Efficiency of e-customs procedures in Vietnam”

Major: Finance - banking

ID: 62.34.02.01

2. **Researcher:** *Nguyễn Thị Minh Hòa*

3. **Supervisors:**

1. *ASS Prof., Dr. Nguyễn Thị Thương Huyền*

2. *Dr Trần Vũ Minh*

4. **University:** *Academy of Finance*

5. **New conclusions from the thesis:**

In theory:

- The thesis systematizes and clarifies the concept, basic features of e-customs.

- The thesis builds the theoretical frame about the efficiency of e-customs procedures with specific issues such as: The concept of e-customs procedures and the factors affecting the efficiency of e-customs procedures; The system of criteria for assessing the effectiveness of e-customs procedures includes criteria on the number of declarations processed, goods release time, administrative costs, customs inspection rate, level of satisfaction of the business, detection and handling of administrative violations, tax revenue, level of law observance, quantity of information to be exchanged that ensure the requirements on the State management over customs; Methods and tools for assessing the effectiveness of e-customs procedures; The objective necessity must evaluate the efficiency of e-customs procedures.

- The thesis studies the effectiveness of e-customs procedures in some countries and draws three lessons for Vietnam, namely: Establishing criteria for assessing the efficiency of e-customs procedures in line with reality Development of Vietnam; Using methods and tools to evaluate the effectiveness of e-customs procedures; Evaluating the factors that affect the effectiveness of e-customs.

In reality

- The thesis generalizes the process of applying e-customs procedures in Vietnam and evaluates the effectiveness of e-customs procedures in Vietnam through three stages from 2006 to 2009, from 2009 to 2014 and from 2014 to 2015; Specific efficiency of e-customs procedures in Vietnam through evaluation criteria include goods release time, administrative costs, declarations

and human resources, customs inspection rates, level of satisfaction of business, detection and handling of administrative violations.

- The thesis aims to improve the efficiency of e-customs procedures in Vietnam by analyzing the difficulties and challenges affecting the efficiency of e-customs procedures in Vietnam.

- The thesis researches and recommends eight groups of solutions to improve the efficiency of e-customs procedures in Vietnam, in detail: Group solutions to reduce time for goods release; Group solutions to reduce administrative costs; Group solutions to strengthen risk management and compliance management; Group solutions to increase the level of business satisfaction; Group solutions on human resources; Solutions group to build regional customs model; Group solutions on information technology exchange; Applying uniform and effective methods and tools to evaluate the efficiency of customs procedures.

RESEARCH TUTORS

RESEARCH STUDENT

Tutor 1

Tutor 2

ASS Prof., Dr. Nguyễn Thị Thương Huyền Dr. Trần Vũ Minh Nguyễn Thị Minh Hòa