SUMMARY INFORMATION
ON NEW CONCLUSIONS OF DOCTORAL THESIS

1. Subject of thesis: Tax administration to improve tax compliance of enterprises in Ho Chi Minh City

2. Major: Banking - Finance **Code**: 9.34.02.01

3. Full name of postgraduate student: Bui Thi Thu Thao

4. Full names of scientific supervisors: 1. Assoc. Prof, Dr. Hoang Tran Hau
2. Dr. Vu Duy Nguyen

5. New conclusions of the thesis

In terms of theoretical aspect, the thesis contributes the following contents:

Firstly, the thesis provides additional evidence on the impact of tax administrative factors and corporate characteristics on tax compliance of enterprises, including factors inherited from previous studies and new factors added to the research model based on the legal basis of tax administration in Vietnam. At the same time, the thesis builds and develops a scale of tax administrative factors affecting tax compliance of taxpayers being enterprises.

Secondly, the thesis partly contributes to the theoretical basis on tax administrative factors affecting tax compliance of enterprises, solving an aspect of research gaps related to this topic.

In term of practical aspect, the thesis contributes the following contents:

Firstly, the thesis includes designing the survey on the basis of the model theory framework, performing survey with 350 enterprises in Ho Chi Minh City (with 261 valid returning votes) as the basis for analysis and testing linear regression model.

Secondly, the thesis proposes solutions related to tax administration in order to improve the tax compliance of enterprises in Ho Chi Minh City, based on the results of qualitative and quantitative research, testing the research model through surveys of sample enterprises in this city.

Thirdly, the thesis provides a scientific foundation for solutions to enhance tax administration in order to improve tax compliance of enterprises; scientific basis for policy makers in Vietnam to complete tax administrative policies as well as useful resources for researchers, post-graduate students and graduate students interested in tax administration and tax compliance.

SCIENTIFIC SUPERVISORS		POSTGRADUTE STUDENT
Assoc. Prof, Dr. Hoang Tran Hau	**Dr. Vu Duy Nguyen**	**Bui Thi Thu Thao**