

SUMMARY INFORMATION
ON THE NEW CONCLUSIONS OF THE THESIS THESIS

1.The thesis topic: *Anti - transfer pricing in corporate income tax management in Vietnam*

2.Major: Finance

Banking code: 9.34.02.01

3.The name of PhD student: Tô Hoàng

4.Scientific instructor:

1. Assoc.Prof: Vương Thị Thu Hiền

2. Assoc.Prof: Bạch Thị Thu Hiền

5.The new contribution of the thesis

5.1.Theoretically

The thesis researches the basic theoretical system of transfer pricing and anti-transfer pricing in corporate income tax management. Going into the analysis, comprehensive and objective assessment of the current situation of transfer pricing and anti-transfer pricing in corporate income tax management in Vietnam from 2010 to 2019, the thesis shows the achieved results. and limitations and causes of restrictions on transfer pricing in corporate income tax management in Vietnam. From there, propose some scientific arguments, suitable to the reality of Vietnam's socio-economic situation in order to promote anti-transfer activities in corporate income tax management in Vietnam. Nam in the future.

5.2.Practical

Through the survey and analysis of factors affecting the anti-transfer pricing inspection, the thesis has quantified the level of influence of the influencing factors, including: Organization of inspection implementation; Information and data serving the inspection against transfer pricing; System of legal documents; Human resources inspector; Coordination of agencies and organizations involved in anti-transfer pricing.

Among them, the organization of the implementation of the inspection has the greatest impact on the results of the anti-transfer pricing inspection. The thesis proposes six main solutions to anti-transfer pricing in corporate income tax management in the coming time, directly contributing to limiting the loss of State budget revenue. In particular, through analysis of factors affecting the anti-transfer pricing inspection, the thesis focuses on analytical skills, organizing the implementation of anti-transfer pricing inspection in corporate income tax management. flexible way with different forms of transfer pricing to detect, identify and prevent the transfer pricing behavior of businesses.

SICIENTIFIC INSTRUCTOR

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