

SUMMARY OF NEW FINDINGS OF THE DOCTORAL THESIS

1. Thesis topic: *The solutions to prevent corporate income tax losses in Hai Phong city*

2. Major: Finance – Banking **ID:** 9.34.02.01

3. Name of postgraduate student: To Van Tuan

4. Name of scientific instructor:

1. PhD. Nguyen Dinh Chien
2. PhD. Nguyen Thi Thu Huong

5. New contributions of the thesis:

** In terms of theory:*

Firstly, the research systematizes and clarifies theories about corporate income tax and prevention of corporate income tax revenue losses in the current socio-economic conditions. Those are theoretical issues about corporate income tax and the role of corporate income tax. Besides, the research clarifies basic theories about corporate income tax evasion, forms of corporate tax fraud, and points out causes of these problems. Generally, these are important steps that underpin the study of activities that against corporate income tax evasion in Vietnam as well as Hai Phong city recent years.

Secondly, the research refers to similar research about international experience in prevention of corporate income tax revenue losses of some countries such as Australia, Singapore, England, South Korea, France, the United States From that, the study draw the lesson for the Vietnam Taxation authority in general and the Hai Phong taxation authority in particular in preventing loss of corporate income tax revenue. The thesis focus on essential experiences in preventing loss of corporate income tax through parts: building a model of corporate income tax management and methods of declaring and paying tax; tax debt management and tax debt settlement; tax inspection procedures; propaganda and support for tax payers; sanctioning of tax law violations.

** In terms of reality:*

Firstly, the research provides many significant information about the situation of anti-tax revenue losses and activities against corporate income tax revenue losses in

Hai Phong city during 2014-2019 period through secondary reports and data combined with conducting surveys of taxpayers and tax officers. The study assesses the situation of preventing corporate income tax revenue losses, points out achieved results, limitations and causes.

Secondly, the thesis proposes seven groups solutions and recommendations to the State and local authorities to minimize the loss of state budget revenues, contributing to restrict the situation of corporate income tax revenue losses in Hai Phong city. The solutions to prevent the loss of corporate income tax revenue on the basis of complying with the world's standards, adhering to the orientation and viewpoints of the goal of modernization of the tax sector have already approved by the Ministry of Finance and the Prime Minister. In particular, the application of modern tax management methods is a new approach in the current context and in the near future.

Thirdly, the thesis has good reference value in teaching and researching on the loss of corporate income tax revenue and preventing corporate income tax revenue losses. At the same time, the commentaries and proposals in the thesis are valuable for reference to the competent state management agencies in researching, developing and implementing programs of reforming and completing tax policies and tax administration, improve the effectiveness of prevention of corporate income tax revenue losses in Vietnam in general and Hai Phong city in particular in the near future.

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