**SUMMARY INFORMATION**

**ON NEW CONCLUSIONS OF DOCTORAL THESIS**

**1. Subject of thesis**: The International Tax Cooperation in the Current Conditions of Vietnam.

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

**3. Full name of research student**: Bui Viet Hung

**4. Full name of scientific supervisor**: Le Xuan Truong, Associate Prof, PhD

**5. New conclusions of the thesis**

The thesis has provided the following new contributions in both theory and practice:

*Firstly*, in theory, the thesis has systematized and clarified a number of theoretical issues of international tax cooperation, including: concepts, objectives, principles and contents of international tax cooperation. The thesis has developed a number of factors affecting international tax cooperation; supplemented criteria for evaluating the results of international tax cooperation, and the theory of international tax cooperation models.

*Secondly*, the thesis has summarized the experiences of a number of countries in the world in implementing international tax cooperation from which lessons learned can be applied in Vietnam.

*Thirdly*, the thesis has analyzed and comprehensively assessed the status of international tax cooperation of Vietnam in the context of international integration.

*Fourthly*, the thesis has proposed two groups of solutions to promote international tax cooperation of Vietnam in the new integration period to 2025, in which, notably solutions have been suggested: Priority for the negotiation of Multilateral Tax Agreement in accompany with suitable choices of articles in this agreement; innovating content and speeding up the negotiation of bilateral tax agreements on double taxation; improving the effectiveness of the implementation of tax agreements; taking advantages of international tax cooperation to control of transfer pricing activities, and to reduce tax losses etc.

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| **SCIENTIFIC SUPERVISOR** | **POST-GRADUTE STUDENT** |
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| **Le Xuan Truong, Associate Prof, PhD** | **Bùi Việt Hùng** |