SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

THESIS ABSTRACT

I. OPENING SUMMARY

Author's name: Nguyen Tran Hieu

Name of thesis: "Solutions for implementing electronic payment through the National Single Window"

Major: Finance and Banking; Code: 9.34.02.01

Faculty: Academy of Finance

II. CONTENT OF THE ABSTRACT:

1. The purpose and object of the thesis

- ***The purpose of the research***: to propose some solutions to implement electronic payment through Vietnam's National Single Window over the period from 2020 to 2030.

- ***Object of the thesis***: The object of the thesis is the method of collecting electronically of taxes, fees and other kind of charges with regard to import and export goods and means of transportation through the National Single Window in Vietnam.

2. The methodologies of the thesis

The author uses dialectical materialism methodology to put the issue within the general picture of import and export activites and means of transportation of the whole country. The author also use historical materialist methodology to analyse the problem in a systematic way to ensure the logic. Besides qualitative analysis, evaluation and synthesis and comparative methods, the author also uses:

- Quantitative analysis: The author conducts a survey, using statistics to clarify the impact of factors, the effectiveness of implementing electronic payment through the National Single Window.

+ Observation, survey and investigation methods: using a questionare as a survey to collect data on relevant state management agencies and enterprises, the author completes the observations on the issue.

+ Statistical method: to measure the costs, customs clearance time, the number of administrative procedures involved in the import/export deployment; to estimate the impact of implemeting electronic payment through the National Single Window to facilitate trade in Vietnam.

3. Main results and conclusions

The main research results of the author in the thesis: *"Solutions for electronic payment via the National Single Window"* include:

- *In theory:* The foundation theory outlined the basic characteristics of eletronic payment through the National Single Window; identify models, impact factors and evaluation criteria affecting electronic payment through the National Single Window; Study experiences of developed countries in the world and region, from which lessons from Viet Nam are taken.

- *In terms of assessing current situation:* Evaluation on status quo of the implementation of National Single Window; current status of electronic payment; current status of export and import goods, means of transport on exit, entry and transit; taxes, fees and charges collected among stakeholders participating in National Single Window; Processing the survey results on SPSS 20 software, thereby identifying the problems and causes that electronic payment on National Single Window has not been implemented;

- *In terms of solutions and proposals:* Context has been identified, orientation has been determined, and relatively comprehensive solutions have been proposed for electronic payment through the National Single Window. The proposed solution not only solve the problems identified by the thesis but also potentially expand in the future. The information system stimulating electronic payment model via National Single Window has been built with advanced programming languages in order to prove the effectiveness of new payment solution compared to the present solution. The implementation plan as well as specific proposals to the Government, ministries, branches, business associations, Chamber of Commerce and Industry and community are also given to ensure the electronic payment via National Single Window.

Conclusion: From the research results in the thesis, the author has introduced a practical approach, effective and feasible solutions to make breakthrough in the payment of taxes, fees and charges for import, export goods, means of transport on exit, entry and transit in the overall reform of national trade procedures; reduce time for state management agencies and business community. The dissertation's research results also contribute to the implementation of the country's socio-economic goals and enhance the national competitiveness in the coming time.

Ha Noi, 27 March 2020

Instructors of the thesis

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