

## SUMMARY OF THESIS CONTRIBUTIONS

1. Thesis topic: *Expanding the tax base in Vietnam*
2. Major: Finance - Banking      Code: 934.02.01
3. PhD. student: Le Manh Thang
4. Academic Supervisors:  
Associate Professor, Dr. Nguyen Thi Thanh Hoai  
Associate Professor, Dr. Vuong Thi Thu Hien
5. Thesis contributions:

(1) Systematized and clarified theoretical issues about tax base and tax base expansion through research contents: Tax base concept, tax base establishment principles, tax base expansion concept, impact of tax base expansion, contents of tax base expansion. From the analyzed theories, the thesis pointed out the factors affecting tax base expansion.

(2) Researched international experience on tax base expansion and drew the necessary lessons for Vietnam.

(3) Analyzed the current status of the tax base and evaluate the results achieved in the process of perfecting the tax base in Vietnam in 2009 - 2021. Besides, the analyzed and evaluated the influencing factors and limitations and the possibilities of expanding the tax base in Vietnam in the coming years as well as explaining the causes of those limitations.

(4) On the theoretical system and practical basis, in combination with analysis of goals, perspectives on expanding the tax base as well as forecasting the international and Vietnamese economic situations, the thesis proposed solutions to expand the tax base in Vietnam until 2025 with a view to 2030.

*Ha Noi,      October, 2023*  
**PhD. STUDENT**

**Le Manh Thang**

## ACADEMIC SUPERVISORS

**1<sup>st</sup>. SUPERVISOR**

**2<sup>nd</sup>. SUPERVISOR**

**Assoc. Professor, Dr. Nguyen Thi Thanh Hoai**

**Assoc. Professor, Dr. Vuong Thi Thu Hien**