

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Liberty - Happiness**



**EXECUTIVE SUMMARY  
ON NEW CONTRIBUTIONS OF THE THESIS**

**1. The thesis:** “Preventing tax base erosion of foreign direct investment enterprises in Vietnam”.

**2. Major:** Banking - Finance

**Code:** 9.34.02.01

**3. PhD candidate:** Nguyen Thuy Trang

**4. Scientific instructors:** - Assoc. Prof. Dr. Vuong Thi Thu Hien  
- Dr. Nguyen Dinh Chien

**5. New contributions of the thesis are as follows**

Firstly, systematizing and clarifying theoretical issues about the corporation income tax base and corporation income tax base erosion through research contents: Concept of tax base and corporation income tax base, concept of corporation income tax base erosion, motives and resources of activities eroding the corporation income tax base, activities eroding the corporation tax base of FDI enterprises, signs to identify risks of activities of FDI enterprises that cause corporation income tax base, concept and content of preventing corporation income tax base erosion for FDI enterprises. From the theories, the thesis has pointed out factors affecting the prevention of corporation income tax base erosion for FDI enterprises.

Secondly, researching international experiences on preventing corporation income tax base erosion for FDI enterprises and pointing out the problems facing Vietnam.

Thirdly, analyzing the current situation of activities that causes corporation income tax base erosion of FDI enterprises, analyzing the current situation of preventing corporation income tax base erosion for FDI enterprises and evaluating the results achieved in preventing corporation income tax for FDI enterprises in the period 2016 - 2022. In addition, the thesis has analysed and assessed limitations in corporation income tax base erosion for FDI enterprises in Vietnam in recent times as well as explaining the causes of those limitations.

Fourthly, basing on the theoretical framework and practical basis, combining with analysis of targets and views on preventing tax base erosion as well as forecasting the international and Vietnamese economic situation, the thesis proposes solutions and recommendations in preventing corporation income tax base erosion for FDI enterprises in Vietnam in the period up to 2025 with a vision to 2030.

*Hanoi, October 23<sup>rd</sup> 2023*

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