

Fighting Corruption Through Tax Administration Reform: Vietnam Case Study

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ABSTRACT

Corruption in tax administration is attracting much attention worldwide due to its strong negative impact on economic activity, especially impact on tax revenue and budget deficit. Corruption erodes trust and causes loss of state budget revenue, especially in the tax field. In the process of digital transformation with many reforms in the tax administration mechanism in Vietnam, corruption in tax administration has been somewhat limited. This study is based on political and legal analysis by normative method or theoretical legal research, taking Vietnam as research evidence. On the basis of the current status of Vietnam's tax administration mechanism in the past time, identifying corrupt acts in the tax administration process through tax management practices, the research results show that tax administration with current The modernization of tax administration is the basic basis to limit corruption in the tax field. With the reform of tax administration by simplifying tax processes and procedures, reducing the arbitrary situation and abuse of tax laws by tax officials, transferring the entire tax collection function to modern tax management - a modern tax administration is needed to keep up with the growing trend. the complexity of the operations of companies in the age of globalization.

ABSTRAK

Korupsi dalam administrasi perpajakan menarik banyak perhatian dunia karena dampak negatifnya yang kuat terhadap kegiatan ekonomi, terutama dampaknya terhadap penerimaan pajak dan defisit anggaran. Korupsi mengikis kepercayaan dan menyebabkan hilangnya pendapatan APBN, khususnya di bidang perpajakan. Dalam proses transformasi digital dengan banyak reformasi dalam mekanisme administrasi perpajakan di Vietnam, korupsi dalam administrasi perpajakan agak terbatas. Kajian ini didasarkan pada analisis politik dan hukum dengan metode normatif atau penelitian hukum teoritis, dengan mengambil bukti penelitian Vietnam. Atas dasar status mekanisme administrasi perpajakan Vietnam di masa lalu, mengidentifikasi tindakan korupsi dalam proses administrasi perpajakan melalui praktik manajemen perpajakan, hasil penelitian menunjukkan bahwa administrasi perpajakan dengan modernisasi administrasi perpajakan saat ini adalah dasar dasar untuk membatasi korupsi di bidang perpajakan. Dengan adanya reformasi administrasi perpajakan dengan penyederhanaan proses dan prosedur perpajakan, mengurangi kesewenang-wenangan dan penyalahgunaan peraturan perpajakan oleh aparat pajak, mengalihkan seluruh fungsi pemungutan pajak ke pengelolaan perpajakan yang modern - diperlukan administrasi perpajakan yang modern untuk mengikuti trend yang sedang berkembang . kompleksitas operasi perusahaan di era globalisasi.

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I. INTRODUCTION

Tax administration is the collection and management of domestic revenues. Tax administration is commonly perceived to be one of the most corrupt institutions in many countries of the world. Having a well-functioning tax administration is crucial to promote business activities, investment and economic growth as well as to fund various social services, such as healthcare, education, critical infrastructure, and other public goods (Rahman, 2009); (Akitoby, 2018). According Transparency International's 2017 edition of the Global Corruption Barometer surveyed citizens in 119 countries about how corrupt they thought different institutions and groups in a country were. Overall, 32% of respondents thought that "most" or "all" tax officials were corrupt (Pring, 2017). This perception is generally due to the fact that tax administration is an attractive sector for corruption to take place, as the opportunities and incentives to engage in illicit activity are numerous. Complex tax systems run by highly technical staff make monitoring and detection of corruption difficult, and the chances of getting caught low. Punishment for tax-related offences tends to be minimal. In addition, tax officials tend to have high discretionary powers over how taxes are levied (ARDIGÓ, 2014). It can be seen that the line between tax evasion and corruption is not clear, tax evasion can be a hidden cause of corrupt behavior and vice versa.

Corruption generally refers to the illegal use of public authority by politicians or bureaucrats for their personal benefit. But in the context of public policy corruption can be defined as illegal rent seeking, where individuals engage in illegal attempts to influence public policy. The standard anticorruption strategies assume that corruption is 'market-constraining' where officials create legal obstacles for businesses that enable them to collect (illegal) bribes. The standard anticorruption strategies therefore focus on liberalization, transparency, salary improvements for bureaucrats and greater accountability. However, these types of anti-corruption strategies have generally yielded poor results in most countries (Khan, 2009).

Acts of tax corruption, benefiting some individuals and depriving the state budget, Corruption not only lowers the tax-GDP ratio but also causes long-term damage to the economy by detracting investment, increasing the size of the informal economy, distorting tax structures and corroding the tax morality of taxpayers. All of these in turn further reduce the long term revenue generating potential of the economy (Nawaz, 2010). Literature finds evidence about corruption effects in some aspects, for instance, inequality (Policardo & Carrera, 2018) poverty (Gupta et al., 2002) economic development (Akçay, 2006), economic growth (Podobnik et al., 2008), welfare loss (Benfratello et al., 2018), public debt (Lambsdorff, 2017) and so on. A general finding is that higher levels of corruption lead to more inequality and more poverty, meaning lower incomes for the population at the bottom of social structure and higher incomes for that at the top (Franses & de Groot, 2016), while integrity taxpayers suffer from a tax burden that creates a disproportionate number of activities of tax authorities. Corruption destroys the value of fairness in tax policy (Trien, 2022), Corruption Erodes the Tax Revenue Base in the Long Run (Nawaz, 2010). However, the line between tax evasion and corruption is not clear, in fact tax evasion must rely on corruption to survive. Thus, corruption only exists when there is support and the environment exists, in order to fight corruption in the tax field, it is necessary to thoroughly study both aspects of "support" and "environment" to eliminate corruption, except for platforms that support corruption.

In another study, corruption in tax administration is influenced by the legal environment, regulations and regulatory policies in the tax system. Corruption Corrodes the Tax Morality of Taxpayers (Nawaz, 2010). The operation of the tax system is regulated in tax law, complicated tax laws create both incentives and opportunities for corruption in different audiences. For example, the complex tax law associated with tax exemption consideration has many loopholes that make taxpayers resort to corruption. On the other hand, cumbersome tax regulations and procedures, coupled with high tax rates, lead taxpayers to tax evasion or to engage in corrupt practices. In

addition, the nature and complexity of the laws governing the tax system and tax structure have created great discretion for tax officials. They are free to interpret tax laws to allow for one expenditure or another to be included in tax planning. In the case of taxpayers or tax officials who violate the law, light sanctions have little effect on preventing corruption.

One of the areas of government where the impacts of corruption loom largest is in the assessment and collection of taxes (Galtung, 1995). To alleviate this problem, tax reforms in recent years have focused on redesigning the tax structures and improving tax administration. Addressing fiscal corruption and tax evasion have become integrated parts of this strategy (Klitgaard, 1988); Toye & Moore, 1998) How may corruption contribute to reducing tax evasion and thereby increasing tax revenues?

The essential link, studied by Mookherjee (1997) among others, is based on the idea that the possibility to negotiate bribes from evasive taxpayers motivate corrupt tax officers to work harder in order to detect evasion. This will be anticipated by the taxpayers, and hence tax evasion will be less attractive because it is more likely to be detected.

Since corruption works to make tax evasion less appealing and thereby may increase tax revenues, one might find it a good idea to design a bonus system for tax collectors that mimics or competes with the bribery system already in place in many tax administrations.

Actually, this has been attempted in Ghana (Chand & Moene, 1999) and suggested in several other countries, including Uganda. The intention behind a bonus system is to initiate more work effort among tax collectors by promising them a share of the tax revenues. And this is the way it works for non-corrupt tax collectors, who within a bonus system aim at detecting evasion because this increases tax revenues and thereby their income. But what about corrupt tax collectors? Consider a bribe as the outcome of a negotiation between an evasive taxpayer and a corrupt tax collector. The introduction of a government bonus certainly makes the bribe less attractive for the corrupt tax collector, because he has to give up the bonus when accepting the bribe. But this does not necessarily insure that the tax collector becomes less corrupt. Actually, it makes him stronger in his negotiations with the taxpayer, and as a result he receives a larger part of the pie not reported to the tax authorities. Thus, the bonus system provides incentives for the corrupt tax collector as well (by increasing the negotiated bribe), and may thereby contribute to increase tax revenues. This happens because the bonus system strengthens the position of the corrupt tax collector and therefore may increase overall corruption (Fjeldstad & Tungodden, 2001).

In a conclusion, Vietnam Government Inspectorate commented that “it is probably not enough to just stop at strengthening administrative reform and applying information technology in the industry to open and transparent activities”. It is necessary to strengthen supervision, close legal loopholes and strictly handle individuals and heads of units for negative occurrence in order to effectively fight corruption (But Chi, 2012).

From the above research results, it can be seen that measures to reduce corruption in tax administration approach on three pillars: transparency, disclosure (including whistleblowing) and policy, legislative and administrative or institutional and governance reforms designed to address corruption in the tax environment. As practice shows that corruption can affect all processes conducted by a state's tax administration, from the registration and removal of taxpayers from the national registry, the collection of tax dues, the identification of tax liabilities and the inspection and prosecution of alleged tax offences. Corruption in tax administration can be either collusive, where tax officials strike deals with taxpayers to allow the latter to underpay taxes in exchange for a share of the money “saved”, or abusive, where tax officials use their discretionary powers to extort bribes from honest taxpayers (Morgner & Chene, 2014). These problems can be overcome and limited through reforms in the tax administration mechanism, which is reform in tax administration to prevent corruption. Having a modern administration system employing rigorously

applied processes that separate assessments, collections and appeals from individual contacts in place can remove the need for rotations (Evans et al., 2017). Thus, reform in tax administration institutionalize e-services and automation. Reducing face-to-face interactions between businesses and tax officials limits opportunities for corruption, as has been demonstrated in the Philippines and Nepal. Automation is a key feature of modern tax administration. It efficiently collects information from taxpayers and other parties (such as banks and government agencies) and electronically supports clerical functions. It enables businesses to file returns and to easily and quickly declare and pay taxes. Automation is also essential for risk-based management approaches (Rahman, 2009). The paper on the basis of the anti-corruption approach through management modernization is the fundamental basis for minimizing the “opportunity” and “environment” of corruption in the tax sector through methods of legal analysis and the use of secondary documents from reports of authorities, research articles and works with Vietnamese practice are research examples.

II. RESEARCH METHOD

The research method used in this paper was normative method or doctrinal legal research. This method was carried out through literature studies or document studies because it refers to written regulations and other legal materials. This research was explanatory, which was legal research that provides explanations and aims to test a theory or hypothesis in order to strengthen or even reject a theory or hypothesis of existing research results (Suhaimi, 2018).

Data collection was carried out through the study of literature materials or secondary data which includes primary legal materials, secondary legal materials and tertiary legal materials, both in the form of documents and applicable laws and regulations related to reform in tax administration, anti-corruption measures. The approach used in this study was a statutory approach and an approach from the views of experts (conceptual approach). The statute approach was used to examine normatively juridically by looking at the form of statutory regulations and examining the content material regarding several aspects related to the legal issues at hand. The conceptual approach was used to study problems that have been formulated referring to legal principles in the opinions put forward by several scholars or legal doctrines (Suhaimi, 2018).

III. RESULTS AND DISCUSSIONS

1. Reforms in tax administration change traditional corrupt practices in the tax sector

Traditional forms of tax evasion and corruption are: Firstly, tax evasion without involvement of tax officials often manifests itself in the following forms: (a) Acts of not declaring or under declaring taxable income/transactions in accounting books. The method of violation is often using multiple ledger systems, some of which are used for tax purposes, often reporting losses and deficits. The subject of these acts is the taxpayer who is a business. (b) Acts of not fully declaring revenue. Violations often occur in the wholesale and retail sectors of taxpayers and businesses. (c) The act of declaring an increase in fees, a mechanism to perform violations and an accounting trick to reduce tax burden, the relevant object is the taxpayer - the business

Second, the collusion between tax collectors and taxpayers: Collusion between tax officers and taxpayers. Tax officials can abuse their position to issue tax exemptions, apply lower tax rates, un-register individuals from the tax registers in exchange for lower “private” tax, among others. Corruption by the tax officers themselves, without any direct taxpayer interaction. Tax officials can extort bribes from taxpayers by threatening them to pay above rates. They can also simply steal the tax revenues collected, sometimes with the complicity of bank officials or auditors. Internal auditing may also be inefficient or corrupt, reducing the likelihood of detection and punishment (B. Ponomarev, O. Balabushko, G. Kisunko, 2017), concrete: (a) Tax exemption policy, often

implemented through some cases, taxpayers do not register to pay taxes to the state, but "pay separately" to officials a lower tax than those who are usually taxpayers, tax officials and politicians. For example, the imposition of tax code at a lower rate than prescribed or the tax exemption and refund are also applied to the wrong subjects in many cases, this is very difficult to detect. With just one move of applying flat tax (instead of tax on sales), a tax department officer helped a gold shop avoid up to 54 billion dong in tax, within just 7 months, to see that the collusion of the staff How much damage will the tax bureaucracy on taxpayers (if any) cause to the state budget (Thien Phuoc, 2012). (c) Acts of value-added tax fraud such as cases of forging tax refund records with the support of officials in the tax administration industry. Related subjects are taxpayers, tax officials, and real businesses.

Third, corruption has no direct involvement of taxpayers. (a) The act of extracting through taking advantage of the incomplete understanding of tax regulations by taxpayers, tax administrators (and ultimately politicians) by sophisticated means to ask taxpayers to Taxpayers must pay higher tax rates through propaganda and dissemination of information on tax regulations and policies. The parties involved in this relationship are often tax officials and politicians. (b) Acts of embezzlement of tax money collected through tax administration officers, embezzlement of tax revenue. It can happen with collusion of bankers or auditors in tax administration agencies. Usually occurs in the case of direct tax collection or a connection with a bank. Objects involved in the implementation of this behavior are usually tax officials, bank staff, and familiar networks. (c) Fraud, common with the act of forging tax receipts. With this behavior, it is common to use direct invoices or invoices with or without the tax authority's code according to the Tax Administration Law 2019 (effective July 1, 2020), Decree 123. 2020/ND-CP (effective July 1, 2022) and Circular 78/2021/TT-BTC (effective July 1, 2022) or the subject of implementation is a tax officer, an authorized printer. (d) Violations of inspectors and auditors related to tax corruption are due to the ineffective implementation of internal audit and bribery. Exacerbating corruption problems by making surveillance policy unreliable. However, tax officials working in this field may be covered by the management apparatus and politicians and the subject of the conduct carried out by tax officials, politicians, networks of acquaintances...

On the other hand, international tax fraud and evasion schemes. Tax fraud and evasion schemes often are built on legal loopholes providing for profits and assets being transferred to tax havens instead of being reported to domestic authorities. While such schemes make use of imperfect legislation in many cases, this implies a risk for corruption to influence law making and the judiciary to invent and utilise such legal loopholes and grey areas (B. Ponomariov, O. Balabushko, G. Kisunko, 2017).

All of the above-mentioned traditional behaviors will no longer be available if tax administration reform is implemented through tax administration modernization. In Vietnam, tax administration has been increasingly improved in the direction of publicity and transparency, creating favorable conditions and reducing compliance costs for taxpayers and tax authorities, especially since the Law on Tax Administration No. 78/2006 /QH11 has been applied since 2007. Accordingly, the tax management method has been changed to self-declaration and self-payment mode, thereby enhancing the obligations and responsibilities of taxpayers and tax authorities, each Steps are based on risk management, strengthening information technology application and building a database of taxpayers.

2. Reform in tax administration through intelligent control system, automatic random checking

Strong, independent and well placed management, including the degree of autonomy of the revenue collection service in the government administration and the performance criteria applied. A clear separation between the tax administration that manages taxpayer datasets and revenue

bases and the Ministry of Finance, which develops tax policies, is recommended (B. Ponomariov, O. Balabushko, G. Kisunko, 2017).

The biggest characteristic of corruption is the collusion between tax administrators and taxpayers and the absence of direct taxpayer involvement but involving networks of acquaintances. And politicians are seen as engaging in two forms of corruption: granting tax exemptions in exchange for bribes and extorting tax dollars.

In the period 2010-2020, the Law on Tax Administration has been supplemented and amended in years (2012, 2014, 2016 and 2019) in the direction of simplifying tax procedures, reducing the frequency of tax declaration and contributing part of improving the efficiency of tax administration, reducing compliance costs for taxpayers and tax administration costs. At the same time, strengthening the role of tax authorities in inspection and inspection, supervision of the society in tax administration, creating favorable conditions for taxpayers to comply with tax laws, as well as handling tax regulations. handling tax violations (Truong Ba Tuan, 2021). With a modern tax management system according to the process of “Self-calculation, self-declaration, self-payment” has limited corruption in tax administration.

Implementing this mechanism, taxpayers proactively determine the correct amount of tax payable, pay tax on time as well as determine their tax incentives and tax benefits. Tax authorities are responsible for propagating, supporting, examining, inspecting, coercing, collecting tax arrears and fines, etc. Thus, the tax administration method is fundamentally renewed, moving from “pre-check”. To “post-test”. Tax authorities shifted from mainly using power for management to mainly supporting and serving taxpayers, with two basic functions of propagating and supporting taxpayers and monitoring the observance of tax laws. These are considered two important functions of tax administration. The self-calculation, self-declaration and self-payment mechanism also requires tax authorities to have a complete database of information on taxpayers. Therefore, the implementation of this mechanism also changes the management method of tax authorities, shifting from traditional manual management to a modern management method, based on the database of general information and techniques. risk management techniques.

Along with the application of the above self-calculation, self-declaration and self-filing mechanism, a series of tax administrative procedures are simply and clearly prescribed by the Law on Tax Administration, contributing to reducing time and costs for taxpayers. tax when performing tax payment obligations. Administrative procedures are public and transparent at tax offices, helping taxpayers to monitor the process of handling administrative procedures (Thu Ha, 2007).

With the “one-stop shop” model of the tax industry being implemented at all tax offices nationwide, it is one of the steps to “realize” the Law on Tax Administration. After a pilot period, the “one-stop shop” model has really helped businesses save time, costs, and reduce troubles for businesses in the tax payment process.

The tax administration method is reformed in the direction of respecting the right of enterprises to take the initiative in self-calculation, self-declaration and payment of taxes, taking responsibility before the law, renewing professional management processes and measures; scientific tax management, in accordance with standards; transforming tax administration from manual to applying modern information technology, consolidating the entire machine and improving the capacity, sense of responsibility and quality of tax officials in order to improve the quality in tax collection management.

In addition, the application of the current Law on Tax Administration of Vietnam has also revealed limitations and inadequacies when international economic integration requires continuing to supplement the legal basis and strengthen cooperation. International tax management contributes to combating and limiting tax evasion and corruption.

3. Risks and trends of corruption in tax administration

The risks of corruption and the possibility of overcoming corruption in tax administration (J. Edgardo Campos, Sanjay Pradhan, 2008): First, through the service for taxpayers and voluntary compliance: (a) Corruption risk for fast processing of documents to receive bribes (automation to speed up processing). (b) Through financial records such as invoices by falsifying tax invoices to receive bribes (the remedy is to randomly check for irregularities: self-assess taxes). (c) Provide the following specialized information on the new procedures in place to receive bribes (remedies are new processes that are introduced regularly and are made publicly available to all; upgrade services for taxpayers). (d) Accelerate the registration of the taxpayer's activity to receive the bribe (automation remedy to shorten the time to register the taxpayer's activity). (f) Guaranteed tax return completes complex forms to get bribes. One possible remedy is to simplify the declaration forms and make them available to everyone; automation. (g) Making it easy to pay taxes to receive bribes, the countermeasure that streamlines the tax filing process: automation.

Second, control tax collection activities. (a) Controlling the process of identifying taxpayers, controlling taxpayers' activities through forging records to receive bribes such as inconsistent data exceeding a specified threshold, ignoring the part taxable income/transactions undeclared or incompletely declared in the reports to receive bribes with inconsistent data form exceeding a set threshold the measure to prevent is taking control and cross-check with the national identification system; tax self-determination. (b) Controlling the tax declaration under the guarantee, checking the consistency between tax return and tax payment in the form of ignoring the submission of tax declaration after the deadline to receive bribes through data processing, inconsistently exceeding a specified threshold, preventive measures by automatic random checks to detect abnormalities; tax self-determination. (c) Strengthening control in the form of skipping fines to receive bribes in the form of reducing the number of fines to a certain level, limiting measures by having incentives for officials to do their jobs well; have fine measures for corrupt acts; Career Development; Competitive salary for good people.

Third, Complaints about tax payment, collection of tax arrears and collection of tax arrears. Lawsuits, tax collection and collection of tax arrears through ignoring deadlines and procedures for obtaining bribes or delaying collection of tax arrears and tax arrears without satisfactory cause worthy, the limiting measure is to have forms to encourage cadres to do their jobs well; have fine measures for corrupt acts; Career Development; Competitive salary for good people.

Fourth, the use of technology for filing and paying tax declarations and bills (e-taxation) can reduce corruption by limiting opportunities for direct interaction between taxpayer and tax official.

Fifth, international cooperation, exchange of information and harmonisation of legislation will reduce tax evasion, fraud and illicit enrichment with an international, cross-border dimension. The issue of tax administration for multinational companies, transnational companies is a part of the future. Processes should be automated with the use of information and communication technology. Filling in forms online, paying taxes electronically and providing statements online are ways that tax administrations limit personal contact between tax officials and taxpayers, thus limiting the chances for corruption.

4. Recommendations on anti-corruption measures through tax administration reform

Corruption strategies in tax administration: In recent years, the demand to stop the corruption epidemic has become increasingly pressing in the public. This requirement is all the more urgent because the international donor community wants to ensure that the funds it provides are used properly. Considering the scope and spread of petty corruption in many industries, including the tax sector, the anti-corruption strategy for the tax sector should focus on improving the tax administration mechanism. This campaign requires the participation of: (a) top officials in

Government, by demonstrating their commitment through action, provide legal and institutional framework resources; (b) tax administration units at bureaus, branches, and grassroots units' streamline procedures, use technology to improve operational efficiency, and apply appropriate measures to ensure compliance. support of officials; (c) tax officials and employees by learning, practicing behaviors and attitudes; (d) civil society organisations, by promoting transparency and accountability; (e) the people by actively participating in all aspects of government administration.

It can be seen that, among the factors affecting the reform to combat corruption in tax administration, three very important factors are: regulation, law enforcement and prosecution of violators; management and human resources; and capacity limitations.

Completing the legal framework and tax policy so that the provisions of the law and the tax policies of the State, ensuring science, rigor and long-term stability; avoid changes that are too fast and too much to make tax administrators and taxpayers confused in implementation, cause skepticism of investors, harm the interests of taxpayers, economic growth and national interests.

Improve the method of tax collection management. Unify the synchronous use of information technology in tax collection management, connect to the internet nationwide in order to perform well the checking and collation of input and output invoices and documents. At the same time, complete the tax collection management process in a simple, scientific and effective way based on the results of reviewing the loopholes in tax refund.

Focus on implementing the payment and inspection of businesses with high tax risks: In particular, businesses with signs of transfer pricing, doing business online, and businesses conducting payment transactions through banks with signs of transfer pricing. suspicious sign; enterprises on the "black list" of exporting agricultural products, especially coffee...

Cooperates closely with commercial banks, tax agency organizations, etc. to expand modern tax payment forms and cut down tax payment time for businesses (Nguyen Manh Cuong, 2019).

Strengthening accountability through access to information, establishing good governance. A favorable legal and regulatory framework is necessary but not sufficient to promote accountability. The cause of combating corruption in the tax field requires a lot of actions, not just the approval of laws or the publication of policies such as the tax administration law, "self-calculation, self-assessment, self-payment". It requires good governance at all levels of society. Applying good governance in tax administration matters means that a new culture must be inculcated in the minds of tax officials, taxpayers and the general public. The promotion of good governance will encounter resistance to varying degrees, and depending on the issue, from everyone who has benefited from poor governance, including: politicians, executives of public utilities, tax officials, labor unions and a part of the people in society.

Propagating and disseminating legal knowledge, education - tax support for all subjects. Tax information must be updated quickly on the internet; this information is completely free. In addition to focusing on perfecting the tax legal system in order to create a solid legal foundation, it is also necessary to build a foundation of social consciousness, so that the provisions of the law really come to life. (a) Publicize codes of conduct, consumer rights statements, rules on conflicts of interest, public participation; improved institutions such as independent audit and regulation; (b) Encourage the commitment spirit of officials and employees with progressive human resource policies. Obstacles in implementing these strategies and assessing associated costs. The design and implementation of an anti-corruption strategy will cause a major change in culture and attitudes in public and sector management, so it should start with a campaign to mobilize the support of the masses. people are still passive; This process requires ingenuity and ingenuity in political leadership. The key determinants of this strategy are consultation, communication, participation, as well as persistence, a well-resourced plan, and timeliness – followed by

determining sequence and extent. prioritization of each action, usually starting with a high-quality technical analysis of the corruption problem. This strategy must be based on information, recognizing commentators and analysts with a erudite understanding of the country's political economy and the professional activities of the tax industry.

In addition, the Law on Tax Administration needs to supplement regulations or adjust regulations that are no longer in line with international standards on tax administration in order to join, sign a multilateral tax agreement, and implement BEPS. The law needs to create sufficient legal conditions for the modernization of tax administration, first of all to widely deploy and disseminate electronic tax management procedures in the context of strong development of e-commerce. 4th industrial network, cashless payments in the economy (PV, 2017).

IV. CONCLUSION

Reform tax administrative procedures with the application of a technology system in the management of tax databases and taxpayers, limiting the access between tax authorities, tax officers and taxpayers, reduce and eliminate the corrupt environment in the tax sector. At the same time, with the disclosure of information to taxpayers, the application of appropriate sanctions will be the basis to ensure the limitation of opportunities and support, and the corrupt environment in tax administration. With the trend of integration and globalization, the rise of multinational companies, the reform of the tax system through self-declaration and the strengthening of intelligent control through the automatic inspection system, along with the application of 4.0 technology to tax registration management, tax declaration, tax refund, building an electronic data record system will be the foundation for preventing opportunities for corruption in tax administration.

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