



International Experience in Tax Administration Business Households/Business Individuals and Solutions for Vietnam

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Received: 25.07.2025 / Accepted: 13.08.2025 / Published: 13.08.2025

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DOI: [10.5281/zenodo.16850375](https://doi.org/10.5281/zenodo.16850375)

Abstract

As the digital transformation era unfolds and our society adapts to social media and e-commerce, a growing number of diverse careers are being created and integrated into everyday life. This adaptation has led to the emergence of many jobs for individual entrepreneurs and sparked various ideas for businesses to generate income while operating seriously. Nonetheless, the challenge of tax compliance and tax education remains a significant issue for our nation's tax authorities, who are working to devise effective management strategies aimed at encouraging entrepreneurship among small businesses while preventing revenue losses due to noncompliance. Consequently, this article will discuss the importance of learning from the tax management practices of major economies, allowing our country to adapt these lessons to our unique context and economic circumstances.

Keywords: Tax Management, Business Households, Individual Businesses, Vietnam.

Case Studies

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1. INTRODUCTION

In many countries around the world, business households and business individuals are one of the popular business models because of the simplicity of the establishment procedure and the low cost of entering the market. They not only contribute to creating millions of jobs, providing diverse products and services, but also contribute significantly to GDP. However, when doing business in such a form, the heads of households and individuals are liable infinitely with all their assets for debts, as well as having difficulty raising capital, including loans from banks. In the US, although it is a large economy with many multinational corporations, business households and business individuals (or the rest are micro-enterprises, one-owner) play an extremely important role in promoting the economy and stimulating the consumption of diversified goods. With this great importance, the US government also faces many challenges in tax administration, with the biggest difficulty being identifying, classifying and tracking the actual revenue of millions of diverse subjects, which can easily lead to underdeclaration or fraud, causing budget losses, requiring a large amount of investment in technology and resources to ensure tax fairness and maintain a delicate balance between

effective tax collection and encouraging the development of a dynamic economic sector.

For our country, although there have been many efforts to reform and improve the laws in the Tax Code, modifying them to suit the times and the economy, the tax management of business households/business individuals still has many problems. Very typical problems such as budget revenue loss, lack of fairness between types of businesses, or difficulties in adapting to the digital economy, even the level of compliance with tax laws in particular of these micro-enterprises is not high. The situation of tax evasion, tax arrears, and tax arrears is also common, affecting tax administration. From such a situation, the State is constantly meeting to continuously adjust and find answers to a very difficult and complicated problem, more importantly, to start handling violations more aggressively to control and deter from bad consequences affecting the urgency of international research and learning. Asking questions and distilling experiences not only helps Vietnam avoid the mistakes that developed countries have made, but also opens up new directions and ideas in line with the characteristics of the country's economy and management culture, contributing to the sustainable development of the country's economy.



Contributing to this effort, my essay on the topic "International experience in tax management of business households/business individuals and solutions for Vietnam" will suggest and analyze effective taxation models of some major countries, and at the same time evaluate the current situation of tax management of business households/business individuals in Vietnam and export a number of solutions to the management agency.

1.1. Definition of tax management and the necessity of tax management of business households/business individuals

Tax administration is the process by which the State establishes mechanisms and measures to ensure the rights and obligations of taxpayers, tax collection agencies, and related organizations and individuals in the process of tax collection and payment. This includes organizing and assigning tasks to departments and personnel to enforce tax policies, ensure timely tax collection, and manage the funds collected. The most important goal is to ensure that the state budget revenue plan is fully and promptly implemented. Inadequate or delayed tax collection will directly affect the ability of the state budget to finance public services and perform its functions, potentially leading to financial instability.

Tax administration also aims to improve the awareness of tax compliance. Although taxes are a mandatory obligation, there are many individuals and organizations that are not aware of the importance of taxes, leading to non-declaration or late payment. Good tax management will improve the public's understanding and compliance with tax laws. In addition, tax administration also ensures the enforcement of tax laws. This maintains the integrity, fairness, and predictability of the tax system.

1.2. Some common taxation methods

Taxation methods are the principles and procedures that tax authorities use to determine the amount of tax that taxpayers must pay. These methods vary depending on the type of tax, the nature of economic activity, and the characteristics of the taxpayer. Their common goal is to ensure fairness, efficiency, and compliance in the tax system.

Although there are various taxes, such as personal income tax, value-added tax, corporate income tax, import and export tax, and excise tax, the focus here is on the methods of determining the amount of tax payable, not the taxes themselves.

Below is a summary of common taxation methods for business households/individuals today:

Criteria	Lump sum tax method	Tax Declaration Method	Tax Methods Each Time Arises
Notion	Business households pay a flat tax rate, which is estimated based on expected revenue for a year. This method is for those who do not have a full accounting system.	Business households/individuals self-declare and pay taxes based on the actual revenue generated on a monthly or quarterly basis. This method requires adequate books, invoices, and documents.	Applies to individuals who do business on an occasional basis and do not have a fixed place of business.
Function	Reduce the administrative burden on both taxpayers and tax authorities. Simplify the process, making it easy for small business households to comply with tax obligations.	Ensure accuracy and transparency in tax collection, accurately reflecting actual revenue. Promote business households to develop and formalize operations.	Ensure that all economic activities, even if irregular, are still included in tax administration, preventing loss of state budget revenue.
Impact on business households/individuals	Advantages: Saves time, effort and accounting costs. Easy to do. Drawbacks: The tax payable may not match the actual revenue (if the business is not performing well), requiring an honest declaration to avoid legal risks.	Advantages: Tax rates are accurate, fair, and reflect business results. Helping business households have transparent and reputable financial records. Drawbacks: More expensive and complicated because you have to maintain a complete accounting system, invoices, and documents. The administrative burden is greater.	Advantages: Only have to pay taxes when transactions arise, in accordance with unstable and intermittent business activities. Drawbacks: It can be time-consuming for administrative procedures if there are many small transactions.

Table 1.1: Summary of current taxation methods focusing on business households/individuals.

It can be seen that the current taxation methods that are popular in many countries, including Vietnam, are really effective methods and can help tax authorities and tax officials to manage tax revenues of business households/individuals. However, to

adapt to the changes of the economy from year to year, as well as the business trend of the small "underground economy" out there is still a difficult problem to solve when more and more business households/individuals have ways to circumvent the

law, delay in paying taxes or even evade taxes without declaring for many years. causing more losses to the state budget than expected.

2. Experience of tax administration in some countries around the world

2.1. In the United States

The U.S. tax system, with its complex and multi-tiered structure (federal, state, local), plays a pivotal role in shaping the business and personal financial environment. For business households/individuals (also known as self-employed individuals or small business owners), tax administration is not only a legal obligation but also a strategic factor that directly affects profits and development. Given the complexity of U.S. tax laws, high compliance burdens, and increased audit risk, seeking assistance from qualified tax professionals is often not a luxury but a necessity for business households/individuals. Professionals such as certified public accountants (CPAs) or enrolled agents can help navigate complex rules, identify available deductions, ensure compliance, and avoid costly errors. They can also provide guidance on effective bookkeeping and stay up-to-date on changes in tax laws. While hiring a professional incurs additional costs, this investment is often offset by tax savings and avoiding penalties, especially for complex deductions like QBI. The US tax system for business households/individuals follows the mechanism of "transferring" profits directly to personal income, avoiding double taxation. The highlight is the 15.3% self-employment tax (12.4% Social Security, 2.9% Medicare) on 92.35% of net income, despite a 50% deductible. In addition, there is a Qualified Business Income (QBI) deduction of up to 20%, reducing the highest marginal tax rate from 37% to 29.6%. However, this complexity costs small businesses about 82 hours and \$2,900 per year for compliance, and the audit rate for self-employed people (Schedule C filers) is higher (0.8%-1.6%) than the average of 0.38%. The annual gross tax gap is estimated at \$496 billion (2014-2016), with proprietary income contributing significantly, for example, private businesses reporting an annual tax shortfall of about \$80 billion.

Compared to Vietnam, the US system is much more complicated in terms of taxes and detailed declaration requirements. Vietnam is currently applying the contracting method for business households, with the VAT and PIT exemption threshold of 100 million VND/year (will increase to

200 million VND/year from 01/01/2026). From 01/6/2025, business households with a turnover of 1 billion VND/year must use e-invoices, and from 01/7/2025, business households must pay compulsory social insurance. In particular, from January 1, 2026, Vietnam will completely abolish the flat tax, switch to the declaration method, showing the trend of increasing transparency and compliance, although still maintaining simplicity compared to the US model.

2.2. In Korea

South Korea is one of the typical examples: since 2010, the country has implemented HomeTax software for free, to encourage taxpayers to use electronic declaration, Korea has applied preferential policies such as partial tax deduction for documents submitted through the electronic system, Specifically, the deduction of 1% of tax value for electronic declarations. As a result, the percentage of business households switching to electronic declaration increased rapidly, contributing to reducing tax revenue loss and promoting the official economic sector to develop strongly.

Korea stands out for its fully developed and integrated HomeTax Service (HTS) system. HTS allows taxpayers to make all tax transactions (declaration, payment, receipt of notices, advice) online, almost completely eliminating the need to go to the tax office or financial institution. This represents a high level of maturity in digitalization, with a focus on maximum convenience for users.

The tax filing process for sole proprietorships in South Korea is relatively simple: they pay personal income tax on business profits without facing other complicated corporate taxes. HTS provides an intuitive interface for filling out and submitting declarations.

South Korea offers income deductions from employment and allows deductions for most business expenses. There are special tax incentives for SMEs (tax rate reduction from 5% to 30%) but mainly for larger businesses and based on complex criteria. A lower VAT rate (1.5% - 4%) for business individuals with a turnover of less than KRW 80 million is a form of direct support.

Here is an example comparison table for the differences between Korea and Vietnam:

Comparison Criteria	South Korea	Vietnam
Main Platforms	National Tax Service (NTS) HomeTax Service (HTS)	National Electronic Tax Portal (thuedientu.gdt.gov.vn) and National Public Service Portal (dichvucong.gov.vn)
Scope of services	Comprehensive: Declare, pay, receive notifications, apply for certifications, tax advice, etc., all online, eliminating the need to go to the tax office	Mainly: Electronic tax declaration and payment, mandatory e-invoice requirements. Interdisciplinary data integration is in development.
Request e-Invoice	VAT must be reported and paid on a six-month cycle.	Required and has strict deadlines for issuance and validation.
Deadline for declaration/submission	From May 1 to 31 annually for personal income tax. VAT on a six-month cycle.	Monthly declaration (no later than the 20th of the following month), quarterly (no later than

		the last day of the first month of the next quarter).
Data Integration	HTS is a powerful data integration platform, centralized information management.	Strengthening the integration of interdisciplinary data (tax, customs, banking, social insurance) through the National Data Center (from 8/2025) and the "National Single Window" mechanism (from 2026).

Table 2.2: Comparison of Digitization and Tax Declaration/Payment Process (Korea vs. Vietnam)

2.3. In China

For a neighbor who owns one of the world's top economies such as China, because of the characteristics of a large population and diversified business models in the form of creating more conditions for small business households and business individuals for people to actively create jobs for themselves and for others, making the economy of billions of people also guaranteed because of that. However, China always has to be strong because the size of business households/individuals is very large, the risk of difficulty in controlling tax collection and tax evasion is the number 1 priority issue. Therefore, in early 2022, China's State Tax Administration announced that it would "not tolerate" tax evaders. Meanwhile, local tax departments are stepping up efforts to sanction those who violate tax laws, with many livestreaming sellers fined hundreds of millions of dollars for tax evasion. Taxes are one of the six main approaches to achieving "shared prosperity" – a new initiative by the Chinese government to reduce economic and social inequality. China is the first major economy to recover strongly from the pandemic. However, the country's growth momentum is weakening as growth in the fourth quarter of 2021 fell to 4%, from 4.9% in the third quarter and 7.9% in the second quarter. For the whole year of 2021, the country's GDP growth reached 8.1%. However, due to the impact of the Zero Covid (non-Covid) anti-epidemic policy, the real estate crisis, the tightening of controls on the technology sector, etc., the growth of the world's second-largest economy is forecast to decrease to 4.9%. To support 44 million small and medium-sized enterprises, accounting for 90 percent of the country's employment, the Chinese government last year raised the threshold for paying VAT on sales to 150,000 yuan (\$23,600), from 100,000 yuan.

However, the government's increased tax administration measures have made small and medium-sized businesses even more worried as they are already under greater pressure from banks to comply with the new requirements of the Golden Tax IV tax system.

As a large economy but with many similarities in culture, people's lives and even the mutual influence of modern business models, China is still one of the leading examples for our country to learn from the ways in which it strives to overcome the risks of taxation of business households. as well as the operation of appropriate policies so that people can trust and be more proactive and self-conscious in paying taxes.

2.4. Common Success and Failure Factors

In general, from the experience of countries around the world, a number of key factors can be drawn that determine the

success or failure of tax administration for business households/business individuals. First and foremost, legal policies need to be clear, easy to understand, and stable, making it easy for taxpayers to grasp and comply with their obligations. In addition, the management and enforcement capacity of tax authorities plays an extremely important role, including the professional qualifications of officials and effective inspection and supervision mechanisms, ensuring fairness and preventing revenue loss. Inevitably, the development level of information technology is the backbone for the electronization, automation of tax declaration, payment, and data management processes, helping to reduce administrative burdens and enhance efficiency. Finally, taxpayers' sense of compliance and awareness of tax law needs to be enhanced through propaganda and support activities, and tax policies also need to have a harmony between rights and obligations, associated with development support policies (such as credit, training) to encourage business households to develop and voluntarily fulfill their tax obligations.

3. Current situation of tax management of business households/individuals in Vietnam

3.1. The actual situation of tax management of business households/individuals in Vietnam

According to data from the Department of Taxation, as of 5/2025, the number of business households and individuals that have submitted declarations in the form of presumption is 1,975,373 households, 6,142 households pay taxes in the form of declaration, and 61,329 business individuals are added to management through the implementation of the digital map of business households.

For the presumptive method, the average presumptive tax rate in March 2025 will reach 672.3 thousand VND/month/household and business individuals pay tax. For the declaration method, the average tax amount in March 2025 will reach 4.6 million VND/month/household and business individuals pay tax. Meanwhile, it is estimated that the total accumulated state budget revenue from business households and individuals in the first 3 months of 2025 is 8,695 billion VND, reaching 27.2% of the revenue task and reaching 25.7% over the same period last year.

The Tax Department assesses that the proportion of revenue from business households and individuals in the past 3 months, compared to recent years, has maintained a stable rate. Specifically, in the first 3 months of 2022, 2023, 2024 and 2025, it reached 22.3%, 29.1%, 26.7% and 27.2% of the tasks collected for the whole year.



However, the reality shows that the amount of state budget contributions from business households and individuals is not commensurate with the potential, only reaching 1.5-2% of the total budget revenue managed by the tax authority. The above figure has not met the set requirements, especially compared to the requirements of the Party and the Government.

In recent years, tax collection in Vietnam has achieved many positive results, making an important contribution to ensuring financial resources for the state budget. Total state budget revenue in 2024 will reach VND 1,732,000 billion, exceeding 16.5% of the estimate and increasing by 13.7% compared to 2023. In which revenue from crude oil reached VND 58,100 billion, equal to 126.3% of the estimate; domestic revenue reached VND 1,673,900 billion, equal to 116.2% of the estimate, up 14.6% over the same period. In particular, revenue from the foreign-invested enterprise sector reached 109.2%; revenue from the non-state-owned economic sector reached 119.3%; and personal income tax reached 115.9% of the estimate (Van Tuan - Duc Minh, 2024).

To achieve the above results, the tax sector has implemented many important measures. From the beginning of 2024, the tax sector has closely followed the direction of the Government and the Ministry of Finance, focusing on drastically implementing 7 key tasks and 10 groups of solutions set out at the 2023 Tax Work Review Conference, and implementing the tasks, tax solutions in 2024. The directions of the Government and the Ministry of Finance have been developed into work programs, action plans, clearly assigned presiding units, completed products, implementation time with 36 tasks, key schemes, and 755 specific tasks. At the same time, based on the implementation situation month by month and quarter, the General Department of Taxation has issued 491 documents directing the implementation, 95 notices of conclusion, assignment, urging tasks, handling recommendations, 83 decisions, and 6 urgent telegrams to continue directing and assigning specific tasks to key areas. Inspection and examination were drastically implemented, with more than 62,900 inspections and examinations at taxpayers' headquarters, reaching 97.5% of the plan. The total amount of money proposed for handling through inspection and examination is VND 62,726 billion, an increase of 2% compared to the previous year (Minh Phuong, 2024).

In particular, in tax management, the tax sector has constantly made efforts to promote digital transformation, creating a strong change, contributing to creating favorable conditions for taxpayers, with 100% of businesses using e-invoices; 99.5% of taxpayers declare and pay taxes electronically; the rate of electronic tax refund reached over 96%. The eTax Mobile e-tax application for mobile devices has over 2.3 million accounts used, an increase of 3.6 times compared to 2023. The application of artificial intelligence (AI) and big databases (Big Data) in invoice management, tax refund, inspection, examination, debt management, etc. also achieved positive results. E-commerce tax collection continues to grow strongly.

An important highlight in tax collection in 2024 is the implementation of the Web Portal for business households and individuals to register, declare and pay taxes from e-commerce

and business on digital platforms. The goal of the Portal is to support business individuals to fulfill their tax obligations in the direction of simplicity, ease, convenience, and cost-effective compliance, improving the efficiency of tax administration for e-commerce business activities. The portal is designed with 4 main functions: login, tax registration and tax declaration and payment; support for looking up tax obligations, looking up notices of tax authorities, and looking up information on processing results of tax authorities. The introduction of the Portal marks a strong transformation of tax work, timely and effectively meeting the needs of the digital economy, and affirming the determination of the Tax sector in promoting transparency, convenience, and modernization of tax administration. contributing to building a transparent, fair and sustainable e-commerce ecosystem.

3.2. Analysis of current tax policies and limitations

Currently, Vietnam applies three main tax calculation methods for business households: flat tax, declaration tax, and tax each time it is incurred.

- Flat tax (the most common method):

+ Advantages:

This method stands out for its simplicity and ease of implementation for both tax authorities and business households. With a large number of small business households, flat tax helps to significantly reduce the burden on accounting books, creating favorable conditions for them to operate.

+ Limitations:

Unfairness and loss of revenue: This is the biggest weakness of flat taxation. The determination of fixed revenue and profit often does not reflect the business reality of each household, leading to the situation that many business households have large revenues but only have to pay taxes at a low level, causing significant revenue loss to the state budget. A number of studies and reports of the tax industry have shown that the rate of revenue loss from the informal economic sector, including business households, is still significant, estimated at trillions of VND per year (specific data should be referred to the report of the Ministry of Finance or the General Department of Taxation if any). This also creates unequal competition between business households and enterprises, which must strictly comply with accounting and tax regulations.

Difficulties in determining fixed revenue: The process of determining fixed revenue is often subjective, based on emotional factors, surveys or local statistics without accurate data. This is prone to negatives, complaints, and disputes between tax authorities and taxpayers, reducing transparency and consensus.

Discourages transparency: Because it does not require detailed records, the flat tax method does not motivate business households to maintain accounting books, issue invoices, or make transactions through banks. This makes it very difficult for the regulator to control cash flow, determine actual revenue, and track business activity, especially when cash transactions are still popular.

- Declared tax:

+ Advantages:

This method ensures higher fairness because the tax is calculated based on the actual revenue and expenses that the business household has recorded.

+ Limitations:

Currently, the declared tax only applies to a small number of large-scale business households or households that voluntarily choose this method. The widespread application still faces difficulties because the majority of business households do not have enough capacity in accounting and documents to fully implement the regulations on declaration.

- Taxes from time to time: This method is mainly applied to irregular or irregular business activities. However, there are also many challenges in fully controlling and collecting taxes promptly.

3.3. Major challenges in tax administration

Tax administration for business households in Vietnam is facing many key challenges:

- Significant budget revenue loss: This is the biggest challenge, stemming from the difficulty in correctly determining the actual revenue and profit of business households. This is especially pronounced in large-scale business households that still pay low flat taxes, or individuals who do business on digital platforms, where transactions take place quickly, are difficult to trace, and are not reflected on traditional invoices.

- Unequal business environment: The disparity in tax liability between business households (which often pay low flat taxes) and businesses (which have to pay taxes based on actual profits, with more complex accounting and tax regulations) creates an unequal playing field. This can reduce the competitiveness and growth momentum of well-compliant businesses.

- Difficulties in adapting to the digital economy: The explosion of new forms of business on the internet, such as online sales, providing online services through social networking platforms and e-commerce, poses a big problem for tax authorities. These transactions often take place across borders, do not have a fixed location, and are difficult to control using traditional methods, requiring an urgent change in mindset and management tools.

- Data and data interconnection issues: Currently, Vietnam still lacks a comprehensive, unified national database on business households. The ability to connect and compare data between tax authorities and other ministries and sectors such as the State Bank (bank transaction data), the Ministry of Public Security (population data, citizen identity cards), the Department of Planning and Investment (business registration data), the Ministry of Industry and Trade (e-commerce data)... are still limited. This makes it very difficult to control, collect accurate information and properly assess tax obligations.

- Limited capacity of tax officials and technology infrastructure: Although Vietnam's tax industry has made great

progress in modernization, the capacity of tax officials in analyzing big data, controlling complex transactions of the digital economy, and proficiently using modern technology tools still needs to be further enhanced. In addition, the existing technological infrastructure has not fully met all the requirements of a modern tax administration, especially in the context of increasingly diverse and complex transactions.

4. Recommendations from international experiences by the current situation of business household/individual management in Vietnam

From studying overseas experiences related to tax administration in the economy, I can suggest some points that Vietnam can study and apply as follows:

Firstly: Completing legal regulations as a basis for identifying transactions subject to the scope of tax law

Legal regulations are the most basic foundation to be able to implementing tax management in the sharing economy. Because the sharing economy has different characteristics related to cross-border transactions, it is very important to identify permanent residents. The permanent residence of a foreign organization is determined by many countries based on where the server is located to operate the transactions. However, practice has shown that some countries are not interested in the location of servers in cross-border transactions, because the place where the server is located is not certain to create a database, operate, and manage based on the place where the transactions are carried out, and has brought positive results in management. Given Vietnam's current conditions, the experience of Israel and China can be applied to create a legal basis for determining transactions subject to Vietnamese taxation. In particular, the issue of managing transactions based on China's digital platform is an experience that needs to be learned, whereby Vietnam needs to study and apply soon in the management of cash flows in and out of the territory of Vietnam, thereby having a focal point for information for tax administration for cross-border activities in the direction of more efficient.

Second: Establish a dedicated department to manage taxes for digital-based activities at the tax authorities

The establishment of a separate department to administer taxes for digital-based activities may lead to increased administrative costs for the Tax industry. However, due to the differences in business activities based on this platform, it is necessary to have a dedicated department to manage. This department may not need to be separated, but only a dedicated team consisting of employees who are knowledgeable in information technology, accounting software, tax knowledge, and inspection and



examination skills, like the Korean model. These employees must be regularly updated with skills and knowledge about the digital economy, sharing economy, and e-commerce to be able to make appropriate and timely management decisions.

Third: Simplify the procedures for fulfilling tax obligations, including tax declaration and payment. It is recommended to apply a simple and separate process, creating favorable conditions for taxpayers to fulfill their tax obligations

It is possible to choose the option of mandatory regulations for digital platform providers to deduct tax for individuals participating in providing services, or to have a close combination between tax authorities and digital platform providers to capture the income of individuals participating in providing services.

Fourth: Focus on improving taxpayer compliance in association with specific regulations on tax obligations of taxpayers and handling sanctions

In order to improve compliance, taxpayers need to focus on improving the quality of inspection and examination from the selection of objects and implementation operations. Inspection and examination in the sharing economy are very different from traditional trade, so it is necessary to have many skills and appropriate professional measures to detect taxpayers' violations, contributing to improving taxpayers' compliance. Accordingly, it is necessary to strengthen training and training of tax officials on computerized inspection and examination skills, methods of tracing and overcoming data to serve the tax administration of transactions in the sharing economy. In particular, the active support and coordination of information technology officers in inspection and examination is one of the important conditions to improve the quality of inspection and examination. In addition, it is necessary to have strict sanctions for those who do not properly perform their tax obligations, in order to have a strong deterrent effect on taxpayers when they intend to evade/avoid the payable tax.

Fifth: Pay Attention to the Collection of Information Related to Taxpayers

The peculiarity of the sharing economy is that there is the participation of many people, the number of subjects managed by tax authorities is very large, the risk of fraud and non-compliance is high. Therefore, in order to manage taxpayers well, tax authorities must have a database. Tax authorities need to have a department specializing in searching for information related to taxpayers, or buying information from reputable service providers.

ACKNOWLEDGEMENTS

I would like to express my deep gratitude to the teachers who supported me in this research, along with the school's approval to allow me to publish my research to the journal. Thank you to the journal for taking the time to read my article. I hope that my research will bring readers a lot of interesting current information on the topic of taxes, with a comprehensive perspective from the world to us Vietnamese individuals.

I hereby commit that this is my research and has not been copied from anyone in any form. Currently, the article has not been sponsored by any sponsor.

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