

## **SUMMARY INFORMATION ON THE NEW CONTRIBUTIONS OF THE DOCTORAL THESIS**

**1. Title of the doctoral thesis: Tax Administration for Foreign-Invested Enterprises in Hanoi City**

**2. Field of study:** Finance and Banking                      *Code : 09.34.02.01*

**3. Full name of the PhD candidate:**                      Vu Manh Cuong

**4. Full names of academic supervisors:**

1. Assoc. Prof. Dr. Nguyen Trong Than
2. Dr. Vo Thi Phuong Lan

**5. New conclusions of the thesis:**

\* *Firstly*, the dissertation systematizes, develops, and clarifies the theoretical foundations of tax administration for foreign-invested enterprises at the provincial tax authority level, adopting a modern approach associated with risk-based and data-driven management. In particular, the dissertation constructs a comprehensive analytical framework for tax administration of FDI enterprises based on core tax administration functions (registration, declaration and payment, debt management, inspection and audit, communication and taxpayer support), while also identifying and analyzing key influencing factors in the context of digital transformation and the implementation of international tax commitments. In addition, the dissertation examines both international and domestic experiences, thereby drawing valuable lessons for improving tax administration of foreign-invested enterprises at the provincial tax authority level.

\* *Secondly*, based on the established theoretical framework, the dissertation provides a systematic and comprehensive analysis of the current state of tax administration for foreign-invested enterprises in Hanoi during the period 2020–2025, structured according to specific tax administration functions. The study employs a combination of secondary data and quantitative survey methods, and applies a regression model to examine the factors affecting the effectiveness of tax administration. The findings indicate that tax administration effectiveness is influenced by multiple factors, including the capacity of tax authorities, the level of information technology application, the quality of data systems, inter-agency coordination, and the compliance level of enterprises. On that basis, the dissertation identifies the achievements, limitations, and underlying causes of these limitations in the tax administration of foreign-invested enterprises at the Hanoi Tax Department.

