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## Challenges and opportunities in improving startup capacity in Vietnam tax and judicial services industry

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### Abstract

Grasping the situation of tax and judicial services in Vietnam after Covid-19, this article is used to analyze the current situation and provide effective solutions for inventory and control of corporate income. , at the same time improving start-up capacity and maintaining the competitiveness of the economy. In addition, the article also analyzes the current situation in the field of legal life. In reality, taking advantage of tax policies of judicial law, businesses often avoid doing so, which has a negative impact on the Vietnamese economy, causing social inequality and requiring solutions. Measures to change and prevent situations so that tax and judicial services in the Vietnamese economy increasingly develop in a direction beneficial to the country.

**Keywords:** Corporate income, startups, economy, legal and judicial life, Vietnam

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### Introduction

#### General situation of Vietnam's economy after Covid-19

#### 1. Impact of the COVID-19 pandemic on the world economy

##### 1.1. The first phase of the pandemic (from January 1, 2020 to December 31, 2021)

The COVID-19 pandemic broke out in the context of a strong globalization process, so the spread is very rapid and difficult to control. The economic consequences that the pandemic has left globally are very severe. Global GDP is estimated to reach approximately USD 84.54 trillion in 2020 - meaning a 4.5% decline in economic growth resulting in a loss of economic output of nearly USD 2.96 trillion. In 2021, world economic growth will somewhat slow down, but still remain at a low level.

The economic damage caused by the COVID-19 pandemic is largely due to supply chain disruptions that have disrupted production and reduced demand, with fewer consumers able to afford the goods and services available in the economy. global economy. This is clearly seen in heavily affected industries, especially travel and tourism. To slow the spread of the virus, countries have placed restrictions on travel and many people cannot buy flights for holidays or business trips. This decline in consumer demand causes airlines to lose planned revenue and therefore they have to cut costs by reducing the number of flights they operate.

In addition, global supply is also significantly affected due to the impact of labor resources, and restrictions on movement of countries make it difficult to import and export goods. The impact of the COVID-19 pandemic on global supply and demand is summarized as follows:

1. Supply disruptions directly hinder production, supply chain disruptions have caused production interruptions.
  2. Contagion in the supply chain increases the impact on direct supply as manufacturing industries in less affected countries find it difficult to obtain necessary inputs from more affected countries. And the increase in import costs also significantly affects the supply of goods globally.
  3. Disrupted demand, due to macroeconomic reductions in aggregate demand (i.e. recession) and delays in consumer purchases, as well as delays in investment by the business community.
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Facing the current situation of the global economy facing serious difficulties, recording a negative growth rate of 4.5% in 2020, many governments have taken strong solutions to reduce the damage and recession of the economy. your national economy. The main tools used are: adjusting government spending, intervening with fiscal policy and monetary policy, direct financial support to the people, etc. Along with that, in common difficulties And overall, there are still a number of industries that benefit from the COVID-19 pandemic, such as: e-commerce, food retail, information technology and healthcare industries bringing economic growth. certain economic benefits to compensate for damages.

## 1.2. Later stages of the COVID-19 pandemic (starting January 1, 2022)

If the early stages of the COVID-19 pandemic emerged with stories of limited supply, reduced demand and companies delaying investment, causing global growth to reach negative 4.5%, then from the beginning of 2022 until now, thanks to widespread Covid-19 vaccine coverage, people around the world have almost overcome the darkest period of the Covid-19 pandemic. At this threshold, there is a more positive change in the supply-demand relationship in the market.

Specifically, most economies are recording a strong increase in commodity demand and efforts to overcome supply disruptions for production and distribution of goods.

In 2021, supply and demand shocks will occur together, contributing to increased prices of goods from producers to final consumers. Recordings from many markets show that there is considerable diversity in the extent of these impacts across countries and sectors. In 2022, the pandemic has eased its impact on global commodity supply and demand, but the war between Russia and Ukraine may continue to prolong, exacerbating the supply-demand disruption, creating inflation due to the pandemic. "cost push". This is something countries as well as economic entities need to pay attention to today.

Each country will have its own policy decisions depending on its strengths, weaknesses, and development goals in the new international economic context. Ultimately, however, policymakers should seek to address supply bottlenecks and mitigate the decline in demand caused by persistently weak manufacturing activity. Along with that, it is necessary to find appropriate solutions for "stimulating demand", avoiding inflation due to both "demand pull" and "cost push".

## 2. Impact of the COVID-19 pandemic on Vietnam's economy

The impact of the COVID-19 pandemic on the Vietnamese economy has three main impacts: growth, investment and trade; disruption of important production value chains; Consumption decline has a major impact on services and tourism. The good news is that amid the pandemic challenge, Vietnam is one of the rare economies in the world with positive GDP growth (up 2.1% in 2020 and 2.58% in 2021). Vietnam's advantages in the Covid-19 pandemic can be summarized in a few points as follows:

**Agriculture, Forestry and Fisheries Sector:** Faced with mixed advantages and difficulties, the 2021 performance results of the Agriculture sector have clearly demonstrated the supporting role of the economy, with a growth rate of 3.18%, contributing 0.29 percentage points to the growth rate of total

added value of the entire economy. The Forestry sector increased by 3.88%, contributing 0.02 percentage points and the Fisheries sector increased by 1.73%, contributing 0.05 percentage points. This is the key industry that drives the growth of the economy.

Although trade, transportation and tourism activities have slowed down due to the epidemic, as soon as the epidemic subsides, people are shopping, traveling and moving again with an increase recorded from 28.1 to 51.3% in third quarter of 2021.

The Health sector and social assistance activities achieved the highest growth rate in the service sector with an increase of 42.75%; Finance and banking activities increased by 9.42%; Information and Communications industry increased by nearly 6% (source: moit.gov.vn).

Thus, with a solid fulcrum from the Agriculture sector, the State and people do not have to worry about food security. At the same time, thanks to the trust in the Government's decisions, the people's cooperation and support for these decisions is quite good, helping Vietnam minimize the rapid spread of the epidemic.

Vietnam is a young economy, possessing a golden population structure, so if the right policies are made, economic growth will quickly revive and recover. Vietnam has advantages in many economic sectors such as agriculture, tourism, services, telecommunications, etc., so the possibility of these sectors regaining growth momentum and achieving breakthrough growth after the period of blockade due to the pandemic is very high. big. Accordingly, the opportunity for the economy to develop both in terms of supply and demand in the context that the Government has determined the view of "adapting and living with COVID-19" is clear. What needs to be considered is that the policy packages and solutions to promote economic recovery that have been and will be issued in the future must achieve high growth goals but well control inflation.

### The urgency of the subject

**Startup** is a phrase that has been mentioned a lot recently, from media agencies to policy makers. Startup businesses will face huge competitive pressure from traditional businesses to potential competitors.

Startups are a topic that receives a lot of attention in Vietnam, especially in the context of the country's strong integration with the world economy. Startups are expected to create economic growth, contribute positively to socio-economic development, contribute to meeting the increasing and diverse needs of society, and create many jobs for the community. community and society. In 2016, the Vietnamese government determined 2016 to be **the "year of start-up nation"**.

And the period 2017 - 2020 is considered a ripe time for startups and the birth of many different startups, however, the number of successful startups accounts for a very small percentage compared to startups that die prematurely. So, how to help startups maximize their human and technology potential and reach a dominant market position is the problem facing startup businesses in the current period.

### 2.1. Challenges for start-up businesses in Vietnam

Currently, **Vietnam** has more than 1,500 startups operating in different fields. In terms of the density of startups per capita, the rate in Vietnam is even higher than many other countries such as China, India, or Indonesia. According to statistics from the Finance Magazine under the Ministry of

Finance, there are currently about 2,100 startups in Indonesia, 2,300 companies in China and 7,500 in India.

However, recent statistics reflect a rather sad picture of the development situation of Vietnamese startups. Specifically, among newly born startups, only 3% are truly successful, satisfying one of the following criteria: Valued at 10 million USD or more, revenue from 2 million USD, having 100 employees or more. employees, has raised capital for round 2 or sold the company at a good price.

Among these 3% of companies considered successful, survey results showed that the average age when they started their business was 28.8; 78% have worked as employees or failed to start a business at 2 previous companies; 45% studied or worked abroad before returning home to start a business; The average time for a startup to become successful is 5 to 7 years and it will take much longer to become a company worth hundreds of millions of dollars. It is noteworthy that today's successful startups 100% learn ideas and localize from similar models that have been successful abroad.

The trend of bringing in foreign startups and then cutting them to suit Vietnam's socio-economic situation is very popular recently. Although those projects also have certain results, they are not **creative innovations** and we do not really possess any original ideas.

Especially during the integration process, when foreign enterprises participate in the domestic market, domestic copying enterprises will have difficulty competing when foreign enterprises have had time to develop, network of relationships, and partners. If we cooperate widely, domestic enterprises will gradually lose their market. Another problem is that businesses that copy ideas will have difficulty developing into international markets when similar ideas have been implemented in many different markets around the world.

In addition to the remarkable numbers of successful startups, we also need to pay attention to the surprising number that up to 80% of Vietnamese startups do not have the opportunity to celebrate their second birthday.

### **The goal of the subject**

In the coming period, with the strong development of the 4.0 technology revolution, the Tax industry will have many opportunities and challenges for development.

The race for transformational technology with businesses: The digital economy is both an opportunity and a big challenge for the Tax industry in the field of revenue management. With the strong development of technology and the transformation of businesses to digital platforms, one of the biggest challenges of the Tax industry is the "race" with businesses to deploy platforms. . From there, determine the business forms and operating methods of the enterprise to determine the appropriate management form. The problem is how to manage tax collection well on digital transactions and digital transformation activities. Therefore, the issues of legal basis, technology, data collection, changing management processes, etc. are big problems that need to be found for solutions.

Searching for data: The biggest problem is analyzing big data and having large data sources to synthesize and process to make decisions for management issues. So where is the data source? Deploying electronic activities is the first breakthrough in synthesizing data sources on information about buying/selling goods and services of the domestic

economy. This will be data of great value in analysis to have forecast reports, reports to support tax management, and risk reports in the operations of businesses. For the tax management model of digital transformation 3.0, two important data sources in tax management that need to continue to be collected are taxpayer transaction data at banks and data on financial activities. , human resource management activities. Along with data sources that are exchanged and shared between specialized databases of ministries, branches and localities according to management fields, when all necessary data sources are available, computer technology is used. Learning and analyzing data, the Finance industry, especially the Tax industry, can have new breakthroughs in improving tax policies, tax business processes and reducing administrative procedures.

Organizational digital transformation: To successfully digitally transform an organization, it is necessary to fully and comprehensively implement solutions including: Developing human resources for digital government. Promote communication work, raise awareness and digital skills, increase interaction with people and businesses in implementing digital government; Deploy combined models between state agencies, digital technology enterprises, and research organizations to deploy digital government. Develop a set of indicators to measure digital government implementation and a set of monitoring and evaluation tools; Promote research and development, master key digital technologies to deploy digital government, promote open source application and development; Reform, standardize, and restructure business processes to effectively apply digital technology. Strengthen international cooperation, ensure resources and financial resources for digital government development.

Thus, implementing the steps to transition from e-Government to digital government is a long-term program that requires consensus and drastic direction from the Government, and the participation of all levels and sectors. Deploy synchronously and with planning according to the Government's strategy. These are great difficulties and challenges for the Tax industry and especially the field of revenue management, but they are also opportunities to improve the industry's management performance.

## **2. theoretical basis**

### **2.1 The role of taxation and justice in Vietnam**

#### **2.1.1 The role of taxes in Vietnam**

First: Taxes help stabilize the market and regulate the economy.

Taxes participate in regulating the economy in two ways: stimulation and restriction. Through taxes, the state has flexibly adjusted tax policies in certain periods to influence supply and demand to help adjust the economic cycle - an inherent feature of the market economy.

Second: Taxes create revenue for the State Budget.

Tax is considered the most important revenue, long-term stable, and as the economy develops, this revenue increases. In addition, tax revenue into the state budget is only used to meet the state's public spending needs, not for personal purposes. Tax revenue is partly used for the operations of the State apparatus, the remaining majority is spent on development investment, culture, information, health care, education, sports, and finance. social assistance, scientific research... Specifically, individuals or companies, when they

have income, will pay a portion of taxes to the state budget. When roads and sewers need to be repaired, that amount of money will be used to fix them..

Third: Taxes ensure economic structure, helping to develop in accordance with the state's direction in a stable and long-term manner.

Besides, taxes also help ensure social justice. Through taxes, the state will regulate the income difference between the rich and the poor, by subsidizing or providing public goods.

### **2.1.2 The role of justice in Vietnam**

Justice is one of three powers of state power: legislative (making laws, promulgating laws); executive (enforce the law) and judiciary (preserve, protect the law, handle violations of the law). From the perspective of the Vietnamese government, the judiciary refers to the work of organizing, preserving and protecting the law. Justice is also a general term referring to investigative, procuracy, adjudication agencies or the name of an agency performing judicial administrative tasks. For example: Ministry of Justice, Department of Justice...

The Ministry of Justice is assigned the responsibility of building a people's justice system, comprehensively managing all aspects of judicial activities (in a broad sense), and is responsible for drafting and organizing the implementation of laws on freedom, democracy of the individual, civil, commercial, criminal and procedural matters, organization and administration of courts, prosecution of criminals, police justice, enforcement of sentences, administration of prison and prisoner education, management of court officials, judicial officers, lawyers, prosecutors, etc.

## **2.2 The nature of the startup-based economy, opportunities and challenges**

### **2.2.1 The nature of taxes when starting a business**

Taxes appear from the spending needs of the state and social management entities. The results of using tax revenues are mainly public products (benefits that cannot be accurately determined according to material value). That explains why taxes must be non-refundable revenues.

Because taxes are mandatory, tax collection agencies that perform certain actions on behalf of the state are not allowed to choose whether or not to perform tax collection actions, discriminating against payers. tax.

Taxes are associated with power factors. Taxes appeared with the appearance of the state, providing facilities for the state to carry out its functions and tasks. Economists and politicians all agree that taxes are the main measure for the state to regulate or intervene in the economy.

### **2.2.2 The nature of justice when starting a business**

Entrepreneurs at first often bond together through passion and the desire to create values for society and products for the market. However, the initial agreements are often sketchy and from a legal perspective are only civil agreements. When the startup project develops and becomes profitable, or when it finds cooperative investors, the financial problem that arises will then concern the issue of interests and conflicts will occur between the founders. , conflicts related to capital contribution, capital use, property ownership, profit division... At this time, the initial sketchy agreements will not have enough clear basis to resolve emerging disputes. born.

The Ministry of Justice has developed an interdisciplinary legal support program for businesses. to synchronously deploy legal support activities for businesses, prevent legal risks and enhance business competitiveness. The interdisciplinary legal support program for businesses is a part of the overall policies and support programs of the State for businesses. In business, it is necessary to prepare documents related to the industry. profession, capital, meeting one or more business conditions. For some business fields, specialized licenses (sub-licenses) are a mandatory condition.

### **2.2.3 Opportunities and challenges**

#### **Opportunities and challenges of tax**

With the strong development of CMCM 4.0, the Tax industry will have many opportunities and challenges for development.

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### **Opportunities and challenges of justice**

The biggest advantage that everyone can easily see is the growth in the team and qualifications of Vietnamese lawyers, especially in two cities with high levels of economic development and investment, Hanoi. and Ho Chi Minh City. If more than 10 years ago, business problems could only be resolved in foreign law offices, now they have become "daily problems" of some domestic law offices. . Especially when Vietnam has officially joined the WTO, along with the increasingly expanding volume of domestic and world trade, the ability of lawyers in the country to meet the needs of corporate legal services will increase. Water has become an extremely urgent requirement. Therefore, the maturity of the force and qualifications of the domestic lawyer team is not only an advantage for Vietnamese businesses but also creates more convenience in choosing human resources for businesses. domestic legal business.

Challenge: There is fierce competition within law practitioners. As stated above, because the economic development conditions in Vietnam are not geographically balanced, the lawyer force nationwide is mostly concentrated in two large cities, Hanoi and Hanoi. Ho Chi Minh City. This unbalanced density distribution has created a very fierce competitive pressure to survive and develop among the lawyer team. Competition takes place on both sides: professional quality of service and commerce. Law firms and lawyer offices not only aim to provide customers with services of the highest professional quality and results by gathering the best personnel and applying technical technology. newest office, but also have to create their own commercial advantages such as convenient location of the office, increasingly expensive marketing and recruitment strategies.

The second opportunity of practicing law in the context of Vietnam's comprehensive integration is that Vietnamese law practitioners have access to a completely new and large service market.

In the process of integration and globalization, in parallel with the wave of foreign investment pouring into the country, domestic business types are becoming more and more diverse and complex such as intellectual property and market. securities, financial instrument market. In particular, domestic enterprises, in the process of expanding their business to the world, have to cope with "trade defense" and "international sanctions" systems such as anti-dumping

lawsuits, lawsuits in international commercial arbitration. These events have really exceeded the "self-dealing" ability of businesses, which are not highly specialized in the legal field. It can be said that the legal service supply market is created from the business markets of businesses. Although this type of emerging market is large, it is not for all lawyers. To grasp this opportunity requires lawyers to have certain qualities and international business knowledge.

### **2.3 Taxes and justice impact the startup capacity of businesses**

#### **Preferential corporate income tax rates**

Currently, Corporate Income Tax is a direct tax on the finances of businesses, so the State's support and incentives for KNST businesses are mainly this tax. Specifically, according to Clause 1, Article 10 of the Law on Support for SMEs 2017: "1. Small and medium-sized enterprises are subject to a limited corporate income tax rate lower than the normal tax rate applied to businesses according to the provisions of law on corporate income tax. A preferential tax rate of 10% for a period of 15 years can be applied to income derived from technology such as:

- Scientific research and technological development;
- High technology applications belong to the list of high technologies prioritized for investment and development according to the provisions of the Law on High Technology;
- Incubating high technology, incubating high-tech businesses;
- Venture capital investment for high technology development belongs to the list of high technologies prioritized for development according to the provisions of law on high technology;
- Investment in construction and business of high-tech incubators and high-tech business incubation facilities;
- Production of software products.

Incentives on corporate income tax exemption and reduction In addition, when income is classified in the above fields, KNST enterprises can also be exempted from tax for 4 years and reduced by 50% of the tax payable for the next 9 years for this income according to Clause 1, Article 1. 14 Law on Corporate Income Tax 2008 (amended and supplemented in 2013, 2014). According to Clause 3, Article 14 of the 2008 Law on Corporate Income Tax (amended and supplemented in 2013 and 2014), the tax exemption and tax reduction period is calculated continuously from the first year of taxable income from the investment project. New investments are entitled to tax incentives. In case there is no taxable income in the first three years, from the first year of revenue from the new investment project, the tax exemption or tax reduction period is calculated from the fourth year.

About justice

Legal and judicial documents will affect the opening progress and operations of the business to a greater or lesser extent. So when starting a business, you need to prepare all the documents in advance and have ways to handle them in the meantime.

Businesses need to understand and know clearly about judicial and legal rights and benefits to gain certain benefits for themselves and avoid mistakes when doing business activities.

#### 2.4. Improve the start-up capacity of businesses to maintain the competitiveness of the economy.

Program 585: Summary of activities in 2019, exchange of directions and tasks for 2020

The conference was organized to summarize legal support for businesses in 2019; exchange directions, tasks for 2020 and a plan to summarize 10 years of implementing the Legal Support Program for Enterprises (Program 585), propose the development and implementation of a Legal Support Program for Enterprises small and medium-sized enterprises after 2020 to strengthen legal support activities for businesses, limit legal risks in business, especially for small and medium-sized enterprises.

The basic program closely follows the goals, content, progress, and budget. In particular, Program 585 continues to promote the activities of social networking sites and apply broadcasting techniques and interact directly with people on social networks (livestream) in checking and monitoring activities. discussion and training of the Program. Program 585's legal support activities for businesses mark a breakthrough in legal support for businesses, especially interdisciplinary coordination to initially implement activities and achieve many effective results. positive results. In addition, Program 585 has created positive effects, legal basis, favorable policies, and important premises for ministries, branches, localities, and organizations representing businesses to build and promulgate regulations. Legal support programs and projects for businesses in each specific and appropriate field.

#### 3. research methods

When establishing a company or organization, the unit will have to apply a tax calculation method. Tax calculation method is understood as a way to determine the tax rate payable by the unit (depending on the case) to ensure compliance with the unit's tax obligations.

The introduction of the concept of tax law aims to delineate the boundaries between groups of relationships, thereby choosing to apply appropriate legal norms, achieving high regulatory efficiency.

- As an applied science, judicial psychology plays an important role for subjects conducting judicial activities in particular and for society in general.

Judicial psychology is meaningful for the recruitment, training and fostering of officials for the judicial sector, and the organization of judicial activities. For an activity to take place with high results, first of all, the subject performing it must have all the qualities required by that activity. Researching the conditions and characteristics of judicial activities not only helps set standards in the recruitment of judicial officers, determines directions and programs for training and fostering them, but also serves as a basis for Organize operations properly.

#### 3.2 collection methods

Data collection methods.

data accessibility

Step 1: Determine what type of data you need to be present in (secondary or primary).

Step 2: Locate the exact data you need.

#### Search and collect data

Data on the Internet can be located using information portals and search engines, which help find all possible locations that match keywords related to the topic. your research question or purpose.

#### Observe And Learn

Observation is a method of collecting data by controlled recording of events or human behavior. This data collection method is often used in combination with other methods to cross-check the accuracy of the collected data.

#### 3.3 data analysis methods

Search and analyze necessary and relevant data.

Data mining is a data analysis method that helps with predictive analysis. Data mining is a branch of statistical science that uses complex algorithms that not only involve the rough analysis step, but also involve Database, data management, data preprocessing, statistical inference,...

Text analytics is text mining, which works by taking large sets of text data and organizing them to make them more manageable. This method helps you extract data that is truly relevant to your organization and use it to develop useful information for decision making.

#### 3.4 research process

##### Tax and judicial services research process

Process for granting and revoking tax procedure service practice certificates.

Process of managing tax procedure service business activities of tax agents and managing the practice of tax agent employees.

Knowledge update management process.

#### 4. Research results and discussion

From there, it can be seen that the role of taxes is extremely important for a country. Taxes help stabilize the market, regulate the economy, create a source of income for the state budget, and help ensure economic structure.

The budget will be spent on social issues such as schools, roads... so it will contribute a lot to public benefits for the people. From there, people should have a positive view on taxes and should also actively respond to contributing to the community.

In addition, tax policy is set not only to bring in simple revenue for the budget but also has a higher requirement that through revenue, it contributes to performing the functions of inventory, control, management, guidance and encouragement of development. production, expanding circulation for all economic sectors according to the development direction of the state plan, actively contributing to adjusting major imbalances in the national economy.

The impact of taxes has a great influence on the economy and the State's regulation of the market economy. Through taxes, the State implements production development orientation. Tax policy has a discriminatory orientation, which can contribute to creating balanced and harmonious development between industries, regions, and economic sectors, reducing social costs and promoting economic growth. . In a market economy, business cycles occur, which are cycles of up and down fluctuations in unemployment levels and inflation rates, economic stability with full employment, and inflation.

Low inflation to promote sustainable economic growth is the direction of every government's efforts to flatten the business cycle and bring prices to a stable level.

The distribution and redistribution function of taxes is the cause that affects the movement and development of the regulatory function. But the regulatory function of taxes also has the opposite impact on the distribution and redistribution function of income. The financial resources that the State can gather in the form of taxes are the premise for State intervention on a large scale and in depth in the production and business processes of enterprises. On the contrary, the State's regulation and arrangement of production aimed at accelerating economic growth creates conditions to increase the income of all classes of people and this is an important basis for opening up economic growth. widen the scope of impact of distribution and redistribution functions.

In the competitive conditions of an economy operating according to market mechanisms, it inevitably leads to financial recession in some businesses. For professions and fields of production and business that need to be encouraged, in addition to general regulations, the tax law also has regulations on incentives, tax exemptions and reductions to overcome financial recession and create economic growth. stability and development of businesses.

Currently, the general trend of countries is to develop tax legal regulations in the direction of international integration, simplifying the tax system structure and tax rates... However, the implementation of that general trend does not eliminate the role of tax law as a macroeconomic regulatory tool of the State in market economy conditions.

#### 4.1. Industry characteristics

Tax is a payment in money.

Tax is a mandatory deduction made through the path of power

Tax is a revenue of a definite nature.

Taxes help ensure social justice.

Tax is a revenue without specific amounts and no direct refund.

Taxes help regulate the economy. Taxes participate in regulating the economy in two ways: stimulation and restriction. Through taxes, the state has flexibly adjusted tax policies in certain periods to influence supply and demand to help adjust the economic cycle - an inherent feature of the market economy.

Taxes create a source of revenue for the State Budget. Taxes are considered the most important revenue, long-term stable and as the economy develops, this revenue increases.

Tax is not countervailing, which means that any entity that is eligible to pay tax according to regulations, regardless of whether they have received any public benefits or not, must pay tax.

No direct refund, subjects pay taxes into the State Budget, the state uses the budget to spend on building schools, roads... and society benefits, including tax payers.

For tax consulting services provided by auditing companies, law firms, and financial consulting companies, they are often attached to audit or legal consulting service contracts, so there is no statistical data. Specify the number of businesses providing and the scale of these transactions. However, in terms of market demand and operating practices of businesses, it can be seen that this service has been provided quite widely in recent years.

Vietnam is one of four leading countries in the ASEAN region implementing tax collection for foreign suppliers through an online portal.

The non-countervailability of taxes is shown in the following point: any entity that is exempt from the tax payment conditions according to regulations, regardless of whether it has received any benefits or not, must pay tax.

Subjects pay taxes to the state budget, the state uses this budget to spend on building schools, hospitals, bridges and roads,... and all people enjoy benefits from that, including tax payers. . Therefore, taxes are usually not refunded directly.

#### 4.2. Current status of startup capacity in the industry compared to other sectors of the Vietnamese economy

##### Necessary qualities and skills

- Objectivity, honesty, patience, dedication and sense of responsibility. Precise, careful
- Have general knowledge of economics, finance, accounting, and specialized tax knowledge
- Ability to use computers proficiently because 70% of operations in Vietnam's tax industry have now been computerized.

It is stable, long-term and ensures budget usage needs. As the economy develops, this revenue increases. Taxes not only ensure a large source of revenue for the state budget, but also show that people's quality of life has improved

Tax is a tool that contributes to adjusting macroeconomic goals. The state uses taxes to implement state management, operation, and organization goals. Orientations, plans or strategies for national development are implemented. And taxes are the material that helps the state ensure general needs and direction.

Tax is the main source of revenue for the State Budget, is stable and has great value. Tax was born with the birth of the State, ensuring the management and maintenance of the state. 90% of the budget revenue is generated from taxes, used effectively for general purposes and public tasks.

Since the mid-1980s, along with the reform and opening up of the economy, Vietnam's tax legal system has been studied and in 1990 a new tax legal system was formed, including the tax legal system. tax law policy and state tax management system. This period is characterized by the formation of the most complete tax legal system ever, including 9 types of taxes:

- Agricultural tax.
- Sales tax.
- Special consumption tax.
- Income tax.
- Import and export taxes (commercial and non-commercial).
- Resources tax.
- Income Tax.
- Housing tax.
- Capital tax (revenue on the use of State budget capital).

#### 4.3. Strengths and weaknesses of startup capacity of businesses in the industry

##### Strengths

Taxes participate in regulating the economy and are a source of revenue and expenditure for the state budget. Expression includes two aspects: Stimulation and restriction.

Policy of equal encouragement among economic sectors,

between units and individuals with similar production and business conditions and operating environment, creating healthy competition in productivity and quality. quality, efficiency, reputation.

Measures to organize and implement appropriate to the State's management level and the management ability of tax officials in the context of production and business in Vietnam are commonly scattered, mainly on a small scale and fit.

Deploying e-invoices not only contributes to transforming the way of serving people and businesses, changing the management method of tax authorities towards automation to reform administrative procedures, creating a transparent and equitable business environment, but also Promote innovation in businesses and state management agencies, especially tax authorities.

Contribute to performing the functions of inventory, control, management, guidance and encouragement of production development. Since then, the state has been the master, proactive and powerful in building the country, managing and adjusting participating projects, in the direction of economic and social development.

### **Weaknesses**

Has not shown equality in encouraging contributions between economic sectors, has not encouraged collective, individual and private economic sectors to invest capital, develop production, business, and expand broad commodity economy. The application of a separate revenue policy for the state-owned economy, separate from the tax policy system, has essentially weakened the economic leverage of financial management, especially in the commercialization phase. supplies, monetization of wages...

Not covering all revenue sources that can mobilize the State Budget, especially revenue sources arising through market mechanisms (transfer of shares, stocks, loans, sale of assets, real estate ...), there are many overlapping aspects, causing unnecessary confusion and confusion between units and taxpayers.

Policy is patchy. Legal documents on tax and revenue policies are only issued in the form of sub-laws, not ensuring full legality in accordance with the Constitution.

Tax management organization from central to local levels has not yet become a centralized, coherent system; Some jobs step on each other's toes, some battlefields are laxly managed. The professional qualifications and tax collection management of tax officials are still weak, not capable of completing assigned tasks according to the diverse and complex development requirements of the new situation in the market mechanism.

### **4.4. Challenges and opportunities in improving startup capacity of businesses in the industry**

#### **Challenge**

With the strong development of technology and the business transformation of businesses to digital platforms, one of the biggest challenges of the Tax industry is the "race" with businesses to deploy platforms. From there, determine the business forms and operating methods of the enterprise to determine the appropriate management form. The problem is how to manage tax collection well on digital transactions and real estate activities. Therefore, the issues of legal basis, technology, data collection, changing management processes, etc. are big problems that need to be found for

solutions.

Some businesses that are not qualified to provide tax procedure services still provide tax declaration services and prepare other tax documents, but do not sign the tax agent's name on the declaration and fee collection content. Services in the contract are recorded as other types of services to avoid administrative penalties for tax administration.

Ideological awareness does not consider tax as truly one of the important economic levers that the Socialist State must grasp and use well during the transition period toward building socialism in our country.

### **Opportunity**

Deploying e-invoices is the first breakthrough in synthesizing data sources on information about buying/selling goods and services of the domestic economy. This will be data of great value in analysis to have forecast reports, reports to support tax management, and risk reports in the operations of businesses.

With the policy of expanding the use of electronic invoices, the provision of information technology services associated with electronic invoices is also associated with the provision of tax services. Electronic invoice service is a dual service, both an information technology service and a tax service. Promote research and development, master key digital technologies to deploy digital government, promote open source application and development; Reform, standardize, and restructure business processes to effectively apply digital technology. Strengthen international cooperation, ensure resources and financial resources for digital government development.

### **4.5. Solutions to improve startup capacity of businesses in the industry**

Financially: Must promote the development of production and business activities to create a large source of revenue for the state budget. The ability to mobilize also depends on the level and awareness of thrift in production and consumption. Therefore, the main source of budget revenue is taxes, which must contribute to encouraging the good implementation of savings policies in both production and consumption and arousing people's awareness of tax payment obligations.

Economically: Encourage professions, units, and goods necessary for production, life, and export and limit the production and consumption of luxury and high-quality goods and services. grant. In current conditions, the tax system and new tax policies must strongly encourage investment in production development, serving three major economic programs (food, food, consumer goods, and consumer goods). export), encourage healthy competition on the basis of equality in tax contribution incentive policies; Encourage the exploitation of domestic raw materials to replace imported raw materials and take advantage of capital to cooperate with foreign countries to develop production, expand circulation, and constantly improve accumulation capacity.

Socially: People with high income must contribute more taxes than people with low income, people with very low income are exempt from contributing. However, the tax policy still allows people who do good business to enjoy high income after paying taxes, even very high compared to people who are lazy and inefficient. From there, entrepreneurs are encouraged to invest in intelligence, spend



capital to improve technical equipment to expand production, increase accumulation for the base and have favorable conditions to pay high taxes.

**Legal:** Tax is one of the major policies of the State, related to the obligations and rights of all production and business units and all strata of the population in society. According to the provisions of the Constitution, the National Assembly has the right to promulgate, amend, supplement and delete tax laws. Thus, in principle, tax policies must be reviewed, approved and enacted into law by the National Assembly.

**Professionally:** Subjects implementing tax policy are all strata of the population and all managers, tax collectors and some officials in other sectors (such as treasury, banks...). Therefore, the promulgation of principles, regimes, and measures to implement tax laws must ensure simplicity and clarity.

In order for the understanding and implementation of tax laws to be consistent between taxpayers and tax collectors, and between localities, each tax must have clear, specific, and complete regulations on tax subjects, tax payers, tax bases, tax rates, tax tables, collection methods, tax declaration and payment obligations, powers and responsibilities of tax authorities and business establishments; Any point where misunderstanding may arise must be fully explained. With the above content, each citizen or production and business establishment can know for sure what taxes they must pay, how to pay taxes, what to do according to the provisions of each tax law, and how to calculate taxes. ...how much to pay and how much each person and each unit can independently check, calculate taxes, declare and pay taxes fully to the State Treasury according to the instructions and regulations of the tax authorities.

## 5. Conclusion and recommendations

### 5.1. Conclude

In the coming time, building legal corridors and startup ecosystems is really necessary to support new startups entering the game. At the same time, if carefully prepared in terms of legal knowledge and market experience, legal issues will no longer be a barrier, but will even become a stepping stone to take businesses further and succeed in their operations. start-up business. Besides, experience from predecessors will help young businesses avoid unnecessary mistakes and failures.

The Tax industry's information technology application system has been developed over more than 30 years according to the Government's reform and modernization programs, suitable for solutions, technology, infrastructure, equipment and human qualifications. used at tax authorities in each stage. The application of information technology has contributed to building a modern Tax industry that operates effectively and efficiently and successfully implements programs and plans to reform administrative procedures by organizations, businesses and individuals. and the whole society recognizes and appreciates it.

In the context of the explosion of industrial revolutions, implementing the Government's direction on implementing e-Government and promoting digital transformation in the new era, the Tax industry has made an overall and comprehensive change in the way it works. working, bringing all tax agency activities to the digital environment, innovating operating models, changing the way of providing services based on digital technology and digital data.

Recently, the Tax industry has deployed an application system to meet business processes; Build a tax database with analysis and data mining solutions to serve risk management in centralized tax management. At the same time, the Tax industry has connected and exchanged information with agencies and organizations (investment plans, environmental resources, ...) to simplify administrative procedures and shorten processing time. file.

In addition, the Tax industry also deploys applications to support taxpayers such as: Deploying electronic tax services on web platforms and mobile devices (Etax-Mobile) to meet the requirements of supporting taxpayers in Vietnam. South and foreign suppliers. The Tax industry has applied information security, tax management data and anti-attack solutions to ensure the operation of the entire system is not affected.

In recent times, the Tax sector has focused on deploying online public services to serve people and businesses and deploying electronic invoices to meet the provisions of the Law on Tax Administration and guiding documents. These are outstanding achievements, marking strong progress in the digital transformation of the Finance industry in general and the Tax industry in particular with specific results as follows: The implementation of electronic activities not only contributes to transforming the way of serving people and businesses, changing the management method of tax authorities towards automation to reform administrative procedures, creating a transparent business environment. transparency and equality but also promote digital transformation in businesses and state management agencies, especially tax authorities. Deploying electronic activities also contributes to promoting the development of e-commerce and business on digital platforms in accordance with the general development trend of the world, bringing many common benefits to society such as saving costs. costs, resources, resources and environmental protection.

The Tax industry's promotion of electronic tax services to support tax obligation information lookup, tax declaration, and tax payment anytime, anywhere not only creates convenience for people but also contributes to limiting contact. society in the context of the COVID-19 epidemic and promoting non-cash payments. This is the foundation for developing digital tax services for taxpayers.

### 5.2. Suggestions and recommendations

#### 5.2.1. For state and government agencies at all levels

Recently, at the Prime Minister's Conference with businesses with the theme "Joining efforts, overcoming challenges, seizing opportunities, recovering the economy", the business community, associations, and experts jointly "contributed a plan to ", proposed to the Government and competent agencies many solutions for businesses to overcome difficulties, seize opportunities to recover and develop production and business. These include policy proposals in the fields of finance, taxes and fees.

Proposing policies in the fields of finance, taxes, and fees, continuing to urgently deploy support policies for businesses, including credit institutions on taxes and fees, to have more support conditions for businesses. Enterprises quickly restored production and business.

In addition, the Government and ministries need to have solutions to increase the efficiency of public investment by closely coordinating the banking, planning and investment

and financial sectors so that commercial banks can participate. be proactive in this process.

Mr. Dang Hong Anh, Chairman of the Vietnam Young Entrepreneurs Association, proposed that in order to support start-up businesses, the Government should encourage income tax exemption for businesses or individuals who use idle money to invest. Invest in start-up businesses. At the same time, it is recommended that the Ministry of Finance and the Securities Commission have policies to encourage the capital market to support securities companies and listed enterprises and encourage listed enterprises.

Collect opinions to have the best resolution to solve difficulties for businesses

Concluding at the Conference, the Prime Minister acknowledged many contributions from delegates, investors, businesses, and associations at home and abroad to make joint efforts, overcome challenges, seize opportunities, and restore the economy. international. At the same time, affirming the position of businesses as a key force on the economic front, from contributing to growth to creating jobs, collecting budget revenue, and applying technical advances, the Prime Minister raised 3 requirements. For businesses: Firstly, businesses must not expect or rely on development. Second, businesses must be restructured and improve their management level for sustainable development. Third, all levels, industries, and especially businesses strongly apply science and technology, especially the 4.0 revolution, to improve productivity.

The Prime Minister requested ministries, agencies, and especially localities to have specific action plans to remove difficulties for businesses to develop, in which "there are a few big ideas that businesses say, That is to improve the control situation, strengthen post-inspection, and speed up procedures." Pay special attention to vulnerable businesses and workers, especially small and medium-sized enterprises. Pay attention to handling the business's petitions faster and more conveniently, do not waste time and lose business opportunities for the business.

"All businesses are waiting for a quick solution from State agencies, especially localities, to solve many problems for businesses today," the Prime Minister said. Chairman of the Provincial People's Committees and relevant Ministers must be responsible for quickly handling these recommendations to solve problems for businesses. At the same time, some major issues that State agencies must pay attention to handling are creating a good environment for businesses, cooperating and supporting businesses in terms of policies, and sharing with businesses.

### **Adjust fiscal policy, monetary policy, and government spending**

*About fiscal policy.* The key point of the analysis is that the inflationary rise in manufactured goods prices reflects a combination of supply and demand constraints. Fiscal policy needs to find ways to mitigate the decline in production that has persisted over the past two years. Some fiscal easing measures have been implemented such as reducing value added tax (VAT) to 8% and reducing other taxes and fees.

Previously, policies mainly focused on promoting consumption and eliminating production bottlenecks to promote GDP growth. However, facing the new situation with the "ghost of inflation" caused by both demand-pull and cost-push, it is necessary for a more flexible fiscal policy to

still promote production and limit the pressure on price increases due to consumption. use increase. Besides, it is necessary to change thinking and reconsider the problem to have appropriate policies. Therefore, in the coming time, fiscal policy needs to focus on supporting production development, such as reducing taxes for businesses and production fees. Regarding reductions to stimulate demand such as taxes on consumption, we need to be careful to avoid demand-pull inflation.

**Regarding monetary policy:** Inflationary pressure due to supply bottlenecks may continue for a while longer, thus adding to the pressure from rising energy prices. The Government and relevant ministries and branches such as the Ministry of Finance, the State Bank, the Ministry of Planning and Investment, the Ministry of Industry and Trade, etc. need to continue efforts to share information on how to respond to inflation, industry and trade. publish appropriate data, while also being prepared to respond quickly to any significant changes in the medium-term inflation outlook. Considering current conditions, the authors believe that it is not necessary for Vietnam to tighten monetary policy. However, support packages should still focus on production and authorities need to develop inflation scenarios to have appropriate policies, still ensuring economic recovery and growth .

Spending on Government projects also makes an important contribution to economic stability and growth. This spending also creates many jobs for workers, promotes a chain reaction for different manufacturing industries, thus benefiting production and helping consumption increase due to income in the spending areas. Spending increases and the amount of money in circulation also increases by a certain amount.

In the current context, according to the authors, it is not yet necessary to tighten Government spending, but must seize opportunities for growth and development. However, it is necessary to have a backup plan when inflation increases and to recalculate the effectiveness of projects in case of rapid and strong price inflation.

### **Develop policies to promote international trade**

In addition to the Government's fiscal, monetary and spending policies mentioned above, additional policies are needed to promote international trade after the Covid-19 pandemic, making it easier for Vietnamese goods to be exported at lower prices. higher and reap the most benefits. As follows:

**Reset the potential market map:** The government should select countries that offer the greatest potential for services and products by analyzing factors, such as: Demand and trends; Tariff preferences; Non-tariff measures; Trade agreements in place; Trade and logistics corridors; Outlook and forecast; Calculate risk factors and trade-offs,...

**"Supply Chain" Management:** The rise of free trade agreements between countries has created enormous opportunities, but also led to many challenges in the field of supply chain management, countries increasingly competitive due to reduction or elimination of tariff barriers. Therefore, it is necessary to improve the efficiency of Customs operations, increase integration in the transport network and reduce transport costs.

**Reassess environmental impacts according to "sustainable" criteria, to have appropriate policies:** Around the world, trade is a source of development and a driving force for economic growth, and has proven to be a

tool for hunger eradication and poverty reduction. However, trade liberalization can cause inequality if not considered carefully, so the sequence must be considered, complementing other development goals and adaptation measures to ensure Liberalized sectors/technologies take advantage of the potential that trade brings. On the other hand, the world is increasingly turning to sustainable development as a principle for policy making. This has promoted the use of Sustainability Impact Assessment Regulations and Standards, to assess the impact of policies on the country's economy during development.

*Strengthening "National Negotiating Capacity"*: Despite the significant progress made over the past few years, many developing countries lack the resources and expertise to effectively engage in bilateral negotiations, regional and multilateral, as well as broader decision-making processes. The lack of resources and capacity has led to a situation where developing countries are sometimes at a disadvantage in specific negotiations. Therefore, Vietnam needs to focus on developing industries and niches so that the absence of Vietnam in the value chain is "impossible", thereby improving negotiation capacity.

### 5.2.2. For businesses in the industry

#### **Taking people and businesses as the center**

To achieve the set goals, the Tax industry identifies solutions to develop information technology in the Tax industry in the period 2021-2025 in the direction of integration, concentration, taking people and businesses as the center, meeting the requirements of the tax industry. Demand for e-Government, towards digital government, specifically:

Developing digital tax services for taxpayers, tax officials and industry partners, providing services to tax officials: Tax officials are internal partners of the information technology system and need to be provided Providing services to carry out tax operations or internal tax management processes. Tax officials are provided with complete information according to job position to have overall and detailed information in the assigned work field, helping to make decisions to handle work effectively.

Providing connection and exchange services for third-party systems: Connecting, exchanging, and collecting information from state management agencies, social networks, etc. to get more reviews providing information about taxpayers to support risk assessment in tax management while strengthening connections to reduce administrative procedures for people and taxpayers when having to carry out many procedures with many agencies. With different state management systems, integrating information connection is an inevitable trend when implementing e-Government and digital government.

Modernize the tax management system and internal industry management. In which, we focus on building and deploying an integrated tax management system, focusing on redesigning business processes, taking people and businesses as the center based on a modern architectural foundation and application. New technology in artificial intelligence (AI), internet of things, big data,... with specific requirements:

Build an overall model to redesign business processes according to workflows, ensuring the level of connection and integration between processes as well as the ability to apply information technology to support maximum automation according to the workflow, consistent with international tax

management practices.

Developing an integrated tax management system (including technical infrastructure and application software) to meet the redesign of business processes towards the application of centralized processing technologies, high performance and tight integration between components, suitable for management scale and meeting the needs of storing and processing large operational data.

Build a national tax database on an integrated platform and big data platform (big data and data lake) to provide complete information for operating direction, connecting and exchanging information to serve customers. tax administration and compliance management services. Building an integrated data sharing system, connecting and exchanging data from ministries, branches, banks and relevant organizations to serve tax management and support taxpayers.

Deploy a data analysis and risk management system in tax management: Build and deploy a data analysis and risk management application system in tax management, applying new solutions and technologies for analysis Big data analysis, AI, machine learning, etc. to implement risk management principles according to the provisions of the Law on Tax Administration; Collect data from units inside and outside the Tax industry, data sources on the Internet, social networks, international organizations,... to enrich the database to support tax management and management analysis. tax risk management.

Upgrading, expanding and deploying the electronic operations system: In the next phase, the Tax sector focuses on building and deploying software and technical infrastructure to serve the implementation of electronic operations management applications at the facility. Tax authorities meet invoice management policy requirements; Expanding the construction of a Gateway system to receive electronic activity data generated from cash registers and electronic receipts and adding functions to support tax authorities in investigating and comparing businesses. collect and determine the tax amount payable by business organizations and individuals.

Build and deploy the tax agency's internal management system to meet the tax agency's internal management requirements such as the system for directing and operating the tax agency's activities; training system (elearning);...

Build and deploy an electronic office management system to meet the business process of handling documents in the network environment, integrating digital signatures and digital identification between documents. state agencies; Connect and exchange electronic documents between tax authorities and state agencies through the National Document Axis according to the orientation of paperless office development.

Building a tax authority's electronic document storage system to provide services for exploiting, looking up and creating shared electronic data in the tax authority's data mining services; Building and implementing a system to direct and manage the activities of tax authorities; Training system (E-Learning) for tax officials.

Building a technical infrastructure foundation to ensure information safety and security for the tax industry's information technology system with a serviceization orientation: Building a service-oriented technical infrastructure platform architecture (software defined) to

meet the requirements of rapid and flexible deployment, upgrading and expansion. The system management and operation model is also deployed in the direction of both maintaining operations and developing and upgrading (DevOps) to meet the requirements of rapid changes in business processes associated with management, Smart operating.

Building an information security system in the direction of protecting state data and protecting user data through the use of digital identification to ensure the correct identification of data accessors; Implementing an information security system according to the 4-layer model at the General Department of Taxation; Deploying and expanding connection channels with external units and TVAN organizations to serve the needs of connecting and sharing data in the Tax industry; Research and deploy the application of network technologies (5G/6G) in providing services on mobile application platforms.

Equipping information technology equipment for tax officials to meet the requirements of modernizing the working environment of the Tax industry: Developing home and remote working systems for tax authorities; Equipped with systems to enhance the collaborative working environment for tax officials: video conference system, data sharing system, email system, online training system, digital phone.

### **5.3.Sustainable solutions to improve startup capacity of industry enterprises**

The Government always accompanies and supports businesses and people

The Government always accompanies, supports and creates the most favorable conditions for production and business activities of enterprises, stabilizing jobs and income for workers.

The Government understands and shares with the difficulties and challenges that the business community and entrepreneurs are facing. Over the past time, the Government has led, directed, promulgated and implemented many policies for both epidemic prevention and economic development. Proactively and promptly support businesses through solutions to create favorable conditions for production, business, circulation of goods, debt restructuring, deferment, postponement, exemption and reduction of taxes, fees, and charges, Extend land rent payment time, reduce electricity bills, electricity prices...

To achieve the goal of both effectively fighting the epidemic and restoring and developing the economy, it requires the participation of the entire political system, business community, and entrepreneurs, working together, unanimously, and determined to overcome the epidemic. difficulties, maintain faith, use difficulties and challenges as motivation to rise up, do not become pessimistic, confused, or afraid because of difficulties; The more difficult and complicated the situation, the more we must unite, promote democracy, and mobilize collective intelligence.

The Prime Minister requests ministries, branches and localities to continue to synchronously and effectively implement tasks and solutions set out in Resolutions of the Party, National Assembly and Government, always accompanying and supporting the Government. , creating the most favorable conditions for production and business activities of enterprises, stabilizing jobs and income for

workers.

### **All policies are aimed at people and businesses**

Accelerate the progress of guiding and implementing Resolution No. 105/NQ-CP dated September 9, 2021 of the Government and policies and solutions on COVID-19 epidemic prevention and control in the spirit of close public-private cooperation to synchronously promote the resources of the state and businesses.

Prioritize the work of building and perfecting institutions, considering this as one of the key political tasks; Continue to review problems and inadequacies in current legal documents to promptly remove them based on the principle that problems at any level will be resolved at that level, all policies must be oriented towards people and businesses. industry, taking people and businesses as the service center; Promptly propose solutions to resolve and handle cases beyond authority.

Review and cut unnecessary administrative procedures to reduce costs and procedures for businesses; Unlock all resources for investment and business; Perform well the work of preventing COVID-19 epidemic along with promoting production and business of enterprises; Strengthen decentralization and decentralization of powers associated with strict and effective State inspection, supervision and management.

### **Promote support for businesses in digital transformation**

The Ministry of Planning and Investment urgently completes and submits to the Government the Sustainable Economic Recovery Program until 2023, including immediate and overall, long-term solutions to support businesses' recovery. Promote the implementation of activities to support businesses in digital transformation; Soon complete and submit to the Prime Minister the Digital Transformation Support Program for enterprises, cooperatives and business households for the period 2021-2025.

The Ministry of Justice urgently presides and coordinates with relevant ministries, agencies and organizations to complete the project documents for the Law amending and supplementing a number of articles of the Laws: Public investment, Investment in the form of partners. Public-private partnership, Investment, Bidding, Electricity, Enterprise, Support for small and medium-sized enterprises, Customs, Special consumption tax, Civil judgment enforcement to completely resolve remaining conflicts between laws, ensure consistency, and overcome problems in implementation.

### **Localities recover economically in safe adaptive conditions**

Research solutions to build a sustainable economic recovery program until 2023, ensuring the implementation of solutions to adapt to the disease control roadmap, focusing on recovery of key industries and fields of locality.

Strengthen dialogue between local authorities and businesses to promptly resolve difficulties and problems of businesses and evaluate the actual results of handling recommendations from the business community.

The Prime Minister also asked the business community to continue to uphold the national spirit, solidarity, solidarity, self-reliance, self-reliance, further promote initiative, autonomy and enhance the sense of responsibility. responsibility, efforts to overcome difficulties and



challenges; mutual support, mutual love, cooperation and sharing.

Proactively innovate production and business models, restructure businesses associated with digital transformation; improve capacity and competitiveness; Pay attention to "retaining" workers, converting labor, restructuring labor; Invest more in technology, strongly apply technology to turn challenges into opportunities; create new value standards, pay more attention to serving people and domestic needs; Expand the market, moving towards participating in the global value chain.

Actively contribute to governments at all levels to develop opening plans for each locality; Contribute initiatives to the Sustainable Economic Recovery Program until 2023, including content related to recovery for the business sector. The Prime Minister also requested organizations and business associations to proactively research and evaluate challenges and opportunities of industries and fields, promptly share, guide, and provide consulting support to member businesses and industries. row; Strengthen the connection between member businesses, cooperate for mutual development; proactively propose to the Government solutions and initiatives to develop businesses and restore the economy.

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