ACADEMY OF FINANCE
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SUMMARY OF NEW CONTRIBUTIONS OF THE DOCTORAL DISSERTATION

PhD Candidate: Tingkham Vilayphon; **Candidate ID:** 2493402010029

Major: Finance - Banking; **Major Code:** 9.34.02.01

Dissertation Title: Tax Management in Houaphanh Province, Lao People's Democratic Republic

Supervisors: 1. Assoc. Prof. Dr. Vuong Thi Thu Hien; 2. Dr. Ton Thu Hien

Academic Department: Tax Management

New contributions of the Dissertation:

First, regarding the research context: The dissertation is the first systematic and comprehensive study on tax management in Houaphanh province – a mountainous, border province with specific socio-economic conditions in Laos, for the period 2020-2025. The dissertation clarifies the unique characteristics of the area (small economic scale, predominant household businesses, limited technological infrastructure), thereby providing a comprehensive picture of the current situation and establishing a solid scientific basis for local tax management policy making.

Second, regarding the analytical framework and theory: The dissertation systematized and established a theoretical framework for provincial tax management with **06 core contents** (including tax refund management and human resource/IT management). A prominent new point is the successful development of an evaluation criteria system for tax management efficiency comprising **07 qualitative criteria** and **06 groups of quantitative criteria**, with flexible adjustments from the TADAT/OECD framework to suit the practical conditions of a mountainous province. Furthermore, the dissertation clarified specific influencing factors (fragmented terrain, scattered population, cash payment habits) that previous studies in urban areas have not addressed.

Third, regarding empirical evidence: The dissertation closely combined secondary data analysis (reports from the Tax Department, Statistics Bureau) and primary data from field surveys (30 tax officials and 120 taxpayers). Through statistical tests (Cronbach's Alpha, T-test, ANOVA), the dissertation quantified and proved the actual "bottlenecks" in local tax management, especially the low online registration rate via TaxRIS, unsynchronized budget planning, and weak inter-agency coordination.

Fourth, regarding policy implications: Based on the current situation analysis, the dissertation proposed a synchronous, highly feasible system of solutions tied to the locality's actual resources (63 staff). New points in the solution system include: (i) Adding solutions to perfect tax budget planning; (ii) Clearly separating management solutions for 2 target groups (Enterprises and Household businesses); (iii) Adding solutions to perfect the organizational apparatus and improve human resource quality; (iv) Promoting IT application, digital transformation, and gradually applying artificial intelligence (AI). Additionally, the dissertation added breakthrough recommendations for taxpayers and clarified the conditions for solution implementation.

Other content: The dissertation clearly distinguished between "tax management results" (measured by quantitative criteria) and "tax management quality" (measured by qualitative criteria from the perspective of taxpayers and tax officials), contributing to perfecting the evaluation methodology for tax management in mountainous, border areas of Laos.

Hanoi, date ... month year 2026

SUPERVISORS		**PhD CANDIDATE**
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Assoc. Prof. Dr. Vuong Thi Thu Hien	**Dr. Ton Thu Hien**	**TINGKHAM VILAYPHON**