

Taxes, Electronic Taxation System in Vietnam: Literature Review

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Abstract:

The objective of this article is the theoretical basis system of taxation, the electronic tax system in Vietnam. On the basis of a theoretical overview, the study reviews the factors affecting the electronic tax system in Vietnam, including objective factors and subjective factors.

Keywords: Tax, tax system

1. Introduction

Taxation, existence and development along with the formation and development of the State is a very important issue for any country in the world, from developed countries to developing countries. . Tax is a very important tool to manage macroeconomic development, create a favorable environment for business and production, solve many socio-economic problems and ensure the general spending needs of the House. country and society.

In recent years, the Government is trying to build an "e-Government" - a government where all activities of the state are closer and more favorable to the citizens, with advanced technologies and technologies. great. All relations between government and citizens ensure transparency, openness and convenience, and ensure mutual control and supervision between citizens and the government.

Tax is one of the key contents that the State pays attention to when building e-Government. Tax authorities are facing pressure from the Government and businesses to provide electronic services to taxpayers to facilitate and facilitate tax declaration and payment for businesses. . In the past, manual tax declaration and payment was time consuming and costly for taxpayers and individuals. For businesses, the traditional form of tax declaration and payment requires tax officers to re-enter their records into their computers, and each month they have to send them to the tax office to submit the form. Declaring takes a long time. In addition, printing tax returns consumes a lot of costs for businesses, and goes against the "green" trend of the world as well as Vietnam today. For the tax industry, due to the increasing number of businesses and the limited human and material resources of the tax industry, overloads often occur at the time of monthly tax declaration and payment and finalization. year-end tax of the business.

In order to remove difficulties about tax for businesses, save costs and increase investment in production and business, the implementation of remote tax declaration, progressing to electronic tax declaration is an indispensable task in management. Modern tax administration of the tax industry nationwide

Application of information technology (IT) to tax declaration and payment system is essential for the socio-economic development and industrialization and modernization in our country. According to the Prime Minister's Decision No. 732 / QD-TTg dated May 17, 2011 approving the tax system reform strategy for the 2011-2020 period, the tax industry needs to comprehensively modernize tax administration. both management methods, administrative procedures oriented to international standards; applying information technology and applying electronic taxation to improve the effectiveness and efficiency of tax administration, striving to put Vietnam in the group of top Southeast Asian countries in the ranking of Tax by 2020. Enterprises are currently using online tax declaration services (iHTKK for short). The implementation of this service has brought many benefits to both Tax Authority and taxpayer:

- Enterprises reduce costs, time and manpower by not having to print declarations and paper statements, reducing manpower costs of filing declarations, reducing travel time.

- The tax office reduces the manpower required to receive the declaration; processing tax returns quickly and accurately; reduce costs, save manpower, and look up declarations.
- Build database on tax declaration of taxpayers to support tax administration and reform of administrative procedures within tax authorities.
- Expanding to allow many taxpayers to make electronic tax declarations with tax authorities
- Administrative procedure reform in tax authorities and enterprises themselves, helping taxpayers to fulfill their tax obligations quickly and quickly reduce time costs; help tax authorities to receive fast and accurate data.

However, iHTKK services and systems, which are built in a short time, have to make use of existing services of the industry, have not yet met the requirements of taxpayers, and there are still many shortcomings in the process. use, such as: taxpayer filing slow returns; the increase in service costs when using iHTKK is still high; error when receiving the electronic declaration into the tax administration system; sometimes the system fails to send, receive tax returns, ... This problem has reduced the efficiency of online tax filing, the practical benefits for taxpayers and tax authorities have not been promoted.

In order to promote the positive aspects brought by iHTKK, overcome the limitations of the system, the General Department of Taxation has announced the electronic tax service system eTax. eTax not only fully meets the functions of the old electronic tax return and electronic tax payment system, but also adds new and more convenient features for taxpayers. eTax helps taxpayers to declare, pay, refund, look up information, tax obligations In the future, all businesses will have to implement tax obligations on eTax, so the effective application of the eTax system is an important task of companies.

2. Tax basics

2.1. Tax concept

In economic publications in the world, up to now, there is still no absolute unified concept of tax. Many new points of view from different perspectives of tax do not fully reflect the most general nature of this category. According to classics, tax is a very simple concept. C. Marx pointed out: "In order to maintain that public power, it is necessary to have the contributions of the citizens of the State which are taxes ..." (Mark - Envy, 1962, p. 522).

Later on, the concept of tax is more and more supplemented and completed. Christopher Pass and Bryan Lowes said in the economic dictionary of the British authors: "Tax is a measure of the government on the income of wealth and capital received by individuals or businesses (direct taxes).), on spending on goods and services (indirect taxes) and on property".

A relatively complete tax definition is given in the book "Economics" by two American economists Makkollhell and Bruy as follows: "Tax is a compulsory transfer of money (or transfer by goods). (services) of companies and households to the Government, for which they do not directly receive any goods or services in exchange, the payment is not a fine that the court penalty for a violation of the law "(Makkollhell and Bruy, 1993, p 14).

According to the economist Gaston Jeze, in the book "Public Finance" gave a relatively classic definition: "Tax is a monetary deduction, of a deterministic nature, not directly refundable due to citizens contribute to the State through a path of power to offset the State's expenditures "(Gaston Jeze, 1934).

In our country so far, there is no unified definition of tax. According to the Vietnamese dictionary - Institute of Linguistics (2003) (Institute of Linguistics, 2003, p 963) tax is the amount or kind of money or kind that people or business organizations, depending on assets, income, profession business ... must pay to the State according to the prescribed rate.

Although there are many different definitions, but can give a general concept of tax as follows: Tax is a compulsory contribution from natural and legal entities to the State according to the extent and duration of legal The law is intended to be used for public purposes (Nguyen Thi Lien, 2010, p. 5).

2.2. Tax characteristics

Basically, taxes have the following characteristics (Nguyen Thi Lien, 2010, pp. 5-7):

- Mandatory

Taxes are considered an obligation on citizens. Taxpayers are obliged to transfer part of their income to the State without any claim or other benefits to taxpayers.

Mandatory tax is not criminal, meaning that paying taxes to the State is not a result of illegal acts but the obligation to contribute is recognized by law and honored by society.

- Direct non-refundable calculation

According to the tax curriculum, the direct non-refundable calculation of tax is demonstrated in the following characteristics:

☐ Before collecting taxes, the State did not promise any direct provision of public services to taxpayers.

☐ After tax payment, the State does not provide any direct reimbursement to taxpayers.

Taxpayers cannot object to the fulfillment of tax obligations.

☐ Benefits from tax payment will be paid back indirectly through public services of the State to the community and society.

- Legal

Legality is determined by political power of the State. Legality is expressed through the necessary regulations on the scope, form, procedures and legal process related to tax obligations: taxpayers, taxpayers, payable tax rates, specific deadlines and other coercive sanctions.

2.3. The role of taxes in the national economy

- Mobilizing financial resources for the State: For countries, tax is the main and important source of revenue. Thanks to the revenue from taxes, the State budget can

satisfy the requirements for spending, while also satisfying the requirements of economic growth and adjustment of income. Simultaneously meeting the requirements requires the State to carefully calculate, because the tax revenue comes from the production capacity of the society. Therefore, when there is a tax adjustment, it is necessary to carefully consider the relationship between tax and socio-economic relations (Nguyen Thi Lien, 2010, pp. 8-11).

- Macroeconomic regulation: The basis of this role stems from the possibility of redistribution

distribution of material wealth in the economy. Taxes can be used as a tool that contributes to curbing inflation, stabilizing exchange rates and prices, stimulating investment activities to create a foundation for sustainable development. In addition, tax is also considered as a tool to protect domestic production and increase competitiveness in international markets (Nguyen Thi Lien, 2010, pp. 8-11).

- Regulate income, implement social justice: In a market economy, if there is no intervention of the state by monetary policies, let the market itself.

Adjusted, the distribution of material wealth and income will be highly concentrated, creating two opposing states: only a few get rich, and the majority of the population will be poor. In fact, the development of a country is the result of the efforts of an entire community, it will not be fair if development achievements are not shared with everyone. Therefore, there is a need for state intervention in the income distribution process with specific tools (Nguyen Thi Lien, 2010, pp. 8-11).

2.4. Tax classification

Classification by taxable subjects

- Income tax: includes taxes for which the taxable object is the received income. This income is generated from a variety of sources, for example from labor activities

activities, from production and business activities ... Therefore, income tax also has many different forms: personal income tax, corporate income tax

- Consumption tax: are taxes whose taxable is the current consumption of income, in many forms such as sales tax, special consumption tax,

v.a.t tax...

- Property taxes: are taxes whose taxable objects are property value. Property taxes are usually levied on the value of fixed assets called real estate taxes, levied on the property

the main is property tax.

Classification by taxation method

- Direct tax: Tax imposed directly on taxpayers' income or assets. Ability and opportunity to shift the taxpayer's tax burden to the taxpayer

Another becomes difficult because the direct taxpayer is the taxpayer in the end. Direct tax usually includes taxes based on taxation of income such as personal income tax, corporate income tax ...

- Indirect tax: A tax that is not directly imposed on taxpayers' income and assets, but indirectly through the prices of goods and services. People

the production of goods and the provision of services in addition to the tax on your selling price and service. When goods and services are sold, producers pay indirect taxes on behalf of consumers to the state. Indirect taxes include value added tax, excise tax, and import and export taxes.

Classification according to the scope of tax jurisdiction

According to the scope and authority in the promulgation of tax policies and regimes, the tax system can be divided into central taxes and local taxes. Central tax is a form of tax issued by a representative agency of a central state government, and local tax is imposed by local governments. Central taxes can be paid into the central budget and part of the central tax is deducted from the local budget.

Tax system concept

A tax system is a collection of taxes and a range of fees and charges centrally managed. Thanks to the tax system, the State as well as localities have funds to carry out activities for economic development, ensure security, social order, and ensure material and spiritual benefits. for the citizen.

3. The basics of electronic tax system

3.1 Electronic tax system concept

Approaching a management perspective, electronic tax (eTax) is a system that replaces the traditional tax return system with a fully functional electronic system (software), creating favorable conditions for taxpayers to access Easy access to the system, easy tax filing and tax payment directly through electronic means without having to go directly.

Electronic tax system (eTax) means that an enterprise performs tax-related operations and obligations (tax registration, tax declaration, tax payment ...) on its computer and sends it to the agency. tax administration via the internet, instead of directly dealing with tax authorities (Dinh Thi Hoa, 2016, p 72).

In short, the electronic tax system (eTax) is an electronic tax declaration system for all tax filers and tax administration units to perform operations through the use of software and methods. electronic convenience connected to the internet network or other open arrays.

3.2. The need for an electronic tax system

The application of the electronic tax system to tax administration is an objective inevitable, for the following reasons:

Firstly, with only the application of information technology, the tax industry can promptly process a huge amount of tax declaration dossiers and tax declaration data because in recent years, the number of focal points of the tax industry has to manage. increasing rapidly, mainly concentrated in urban areas, areas with rapid urbanization rate, border gate areas, areas with advantages in seaports; river ports, ... due to the ventilation of the Enterprise Law, meanwhile, the number of tax officers allowed to supplement the payroll for the industry is limited. According to the General Statistics Office (2017), in the Report on the results of reviewing the number of enterprises in 2017, as of September 19, 2018, the actual number of enterprises in business and production was nearly 517,900 enterprises of all sectors. different economics. In addition, the tax industry also manages millions of business households, millions of individuals subject to PIT tax returns, ... Each taxpayer has to monitor a lot of information (such as information on posting). tax registration, tax payment information, tax refund, ...). In addition, every year, the tax authorities have to process many different types of tax returns. Meanwhile, most types of tax declaration dossiers have a lot of calculation criteria and have targets, the declaration data is calculated from the list; whose only target is arithmetic calculation on the tax return, the content to be analyzed; Many management on tax returns, ... The above works, if done manually, can not be met. Therefore, it is necessary for the tax sector to shift management from manual, paperwork to management using IT applications, specifically applying electronic taxation to serve tax administration activities.

Secondly, the electronic tax system becomes a tool for the taxation to modernize and reform tax administration. The application of the electronic tax system helps taxpayers to perform tax administrative procedures faster while helping tax authorities to receive, calculate and process tax administration information faster and more. more accurate, convenient and easier to return the results of the implementation of administrative procedures to the taxpayer as well as to inspect and control the taxpayer. Without an electronic tax system, the goals of the tax sector modernization strategy and tax administration reform as required by the government cannot be achieved.

Third, with such a huge amount of tax declaration information, the synthesis of information and reporting to serve the direction and administration of the tax industry will face difficulties without information technology. Therefore, the electronic tax system is considered indispensable in tax administration activities of the tax industry, especially in the management of tax declaration - the key stage in determining tax obligations of taxpayers. At the same time, the use of an electronic tax system contributes to limiting paper prints, helping the management unit save physical space to store paper documents.

Fourthly, for enterprises themselves, the use of electronic tax systems contributes to ensuring that enterprises fulfill their tax obligations on time and according to regulations. At the same time, saving time for the business

itself in the process of implementing tax obligations to the State; save paper prints, thereby contributing to environmental protection.

3.3. Requirements for electronic taxation system

It can be said that the role of the electronic tax system in management is extremely important, the use of the electronic tax system will help save costs and achieve high management efficiency. However, the electronic tax system is only a tool and a means to operate, cannot replace human hands and minds. Therefore, the application of an electronic tax system in tax administration needs to meet the following requirements (Ngo Cam Na, 2015, pp. 21-23).

Firstly, to be effective at work, meeting the requirements of implementing the tax reform and modernization program. Specifically: The use of the electronic tax system in tax administration must really help reduce the time required to carry out tax administrative procedures for the taxpayer, reduce the time to process work and pressure work for tax officers; reduce the rate of paper use in exchange between taxpayers and tax authorities, between divisions of tax authorities.

Second, the use of eTax must contribute to increasing the effectiveness of tax administration, creating maximum conditions for taxpayers to fulfill their tax obligations, urging and promptly handling errors and violate. The achieved result is to limit the situation of taxpayers filing late tax declaration dossiers and filing tax declaration dossiers with numerical errors being identifiers.

Third, the application of eTax in tax administration must receive high consensus from taxpayers, putting taxpayers' interests first, creating maximum conditions for taxpayers to computerize their tax activities. me. That is to say, the eTax app must come with taxpayer support propaganda. Specifically: the application of eTax in tax administration must be deployed and maintained fully and promptly updated on the taxation website including: tax policy information, information about tax administrative procedures, tax administrative procedures and other information related to tax in accordance with the law in a timely and accurate manner.

Fourthly, it is necessary to properly receive comments, requests, and explain, guide and provide tax information of organizations and individuals through the above information technology application system. Internet.

Fifthly, it is necessary to organize the safe maintenance and operation of eTax infrastructure, applications and databases within each agency and unit, ensuring compliance with technical regulations of the tax industry and The financial. Develop a coordination mechanism between affiliated departments to organize the effective implementation and exploitation of eTax.

Sixth, the application of eTax needs to ensure information security; apply, guide and periodically inspect the implementation of measures to ensure that an information system meets technical standards and regulations on information security. Ensure fully updated information, documents, and records for handling tasks on the database system of applications or shared folders on the unit's server. Ensure good safety mechanism and data security. It is necessary to periodically check the duplication and safety of data of the unit and its affiliated units.

Seventhly, in order to achieve high efficiency in applying eTax, it is necessary to develop information technology human resources. Tax authorities should be responsible for allocating sufficient information technology staff as required; material foundations and information infrastructure in order to create favorable working conditions; to well formulate regular and long-term training programs and plans to improve the professional qualifications of informatics personnel. The tax authorities create favorable conditions for tax officers of organizations and enterprises to be trained in computer skills and skills in using computers and eTax exploitation.

3.4. Effective application of electronic tax system

Previously, when paying taxes, individuals and organizations had to go to tax collection agencies to complete procedures and verify. That is the traditional way of paying taxes. Along with the development of information technology, administrative procedures in general and tax declaration in particular have been improved, bringing many benefits to both taxpayers and tax authorities (Dinh Thi Hoa, 2016 , p 73), (Nguyen Thi Thu Huong, 2017, p 9), (Ngo Cam Na, 2015, p 12):

For taxpayers

- There is no limit to the number of times to send a declaration, when the business makes a false declaration and there is still a deadline for submission, the enterprise can send an unlimited number of replacement declarations before 24 hours of the last day of submission. Declaration is still not charged late.
- Reducing time, costs and manpower for businesses when performing tax filing obligations because they do not have to print declarations and statements in paper, and do not have to go to the tax office to file returns.

For example, according to the Vietnam Financial Times online (2018), thanks to the application of the electronic tax system, the percentage of electronic tax payment documents / total tax payment documents reaches 97.7%, at the same time the rate of Paying 97% to the state budget via electronic forms. Enterprises that have seen the benefits of the electronic tax system have actively used software to do their jobs.

- Tax declaration support software will assist in calculating and checking unintentional errors when declaring.
- Wherever there is an internet connection, businesses send tax returns 24/24 a day and 7/7 days a week, information and corporate declaration data are sent to tax authorities quickly. , exactly.

Example: When an enterprise fulfills tax obligation online, it has an account registered with a bank and tax authority; then just click to finish. In the past, businesses that made tax payments had to pay directly at the treasury. It took about 2 hours quickly, and one day later. The electronic tax payment via banks has ensured the liquidity of the business with the tax authorities, so the business is very convenient. This is important because in administrative procedure management, the timing of receipt and processing of documents is an indicator of the Provincial Governance and Public Administration Performance Index (PAPI). (State Organization Magazine, 2016). Thanks to the application of the electronic tax system, at the Tax Department of Vinh Phuc province, the number of tax payment hours has been reduced from 537 hours to 117 hours, saving time for businesses (Vinh Phuc newspaper, 2016).

- Enterprises can look up, view, print and download all kinds of tax returns, Confirmation notice of filing tax returns quickly.
- The filing of tax returns is safe and confidential; more convenient and have a higher legal status.

For tax authorities

- eTax contributes to the implementation of administrative procedure reform, which is the basis for attracting investment, enhancing national competitiveness and limiting cash circulation in the market. Manage tax records and administrative procedures on centralized tax administration applications to avoid file misplacement, with records of transferring records between departments to improve public responsibility, is the basis for urge specialized departments to process dossiers as well as tax administrative procedures in accordance with the prescribed time. Thereby, it limits the situation that taxpayers have to travel many times, reducing troubles and costs for taxpayers.
- Help to solve congestion on tax finalization days, while reducing human resource reception and processing time for tax records.
- Saving scientific records. Tax records, tax returns are stored on the internet in a scientific way according to each content such as "tax return", "tax payment", "tax refund" to help managers easily find records.

- Improving the use of information technology for tax officers. Tax officers will be trained in the use of software, and transition from paper tax management to software tax administration.

3.5. Criteria for evaluating the effectiveness of the electronic tax system application

To evaluate the effectiveness of the application of the electronic tax system, the following criteria are required:

For taxpayers

- Tax declaration time.
- Tax payment time.
- The unit's tax management process.
- Proficiency in using software of employees.
- The coordination between units in tax administration.
- Tax administration expenses.

For tax authorities

- Processing time for tax requests.
- Record storage costs.
- Software stability.
- The security of the software

Functions of electronic tax systems

The functions of the electronic tax system include (General Department of Taxation, 2017):

- The function of registering an account to use electronic tax services meets the provisions of Circular 110/2015 / TT-BTC (taxpayers register and use all electronic services): pay tax, register electronic transaction account with tax authority, eTax login account.
- Electronic tax declaration function: similar to iHTKK system: Allows taxpayers to declare, submit declarations, and submit tax declaration documents, in addition to support taxpayers to look up information on declaration obligations tax authorities are managing to avoid cases of misstatement of tax obligations.
- Electronic tax payment function fully meets the current functions of the IR system, for example: making a payment note, signing, and sending it to the Bank, Treasury, and Tax Agency. In addition, the function of Payment Paper Approval (GNT) is added: taxpayers can decentralize the GNT creation and approval functions for different accounts, ensuring tight control over tax payment when the taxpayer tax has a need. For example, decentralizing the signing function for the accountant, the signing function for the Director.
- Electronic tax refund function fully satisfies the current functions of iHTKK system: Allows taxpayers to prepare, send refund requests to tax authorities and receive notices of tax refund processing by means electronic formula.
- The business management function supports businesses to create and decentralize their own sub-accounts to manage within the enterprise, thereby improving security and actively managing the users of the business. Small and large business taxpayer models are met

Example: An enterprise has an account with tax authority as MST-QL. This is also the admin account (admin of the business). An enterprise can create a child account for:

- o Officer A manages the tax declaration: MST-S1
- o Officer B is in charge of tax payment: MST-S2
- o Each account has a different password set by staff A and B. The admin account can also delete accounts already created.
- Search functions: Allows taxpayers to look up tax declaration dossiers sent to tax agencies, notices processing results of tax declaration and payment dossiers. Look up the obligation to declare according to registration; Look up the payable tax amount (payable tax amount, overpaid amount, and deductible amount for the next period); Look up information on tax obligations (Tax arises according to the declaration, the tax arises according to the tax payment documents, the tax arises according to decisions from the tax office)

3.6. The order of implementing some main functions of the electronic tax system

Among the functions of electronic tax system, there are two functions most frequently used by taxpayers: electronic tax return and electronic tax payment. The thesis will present in detail about these two functions:

Electronic tax return

The order of tax declaration is done according to the steps (General Department of Taxation, 2017):

Step 1: Look up the obligation to declare: Allow the taxpayer to query the taxpayer's obligation to declare tax on the Etax application.

Step 2: Register the declaration: Allow the taxpayer to register the declaration online. A tax return is a document made according to a set form prescribed by the Finance Ministry and used by taxpayers to declare information in order to determine payable tax amounts.

Step 3: Online declaration: Taxpayer will declare tax directly on eTax system. The contents to note in this step are:

- Declaration: includes a list of registered declarations submitted online
- Tax Authority: default management tax is displayed, which is the location where the company registered to pay tax.
- Type of declaration: include: official declaration, additional declaration
- Declaration period: Enter the appropriate declaration period. Step 4: Submit the declaration

Step 5: Submit the signature: Allow the taxpayer (who makes the declaration without digital signature) to make the declaration, submit to the person who signed the declaration (who keeps the digital signature), use digital signature to digitally sign the declaration. fill in and send the return to the Tax Authority.

Electronic tax payment

According to manuals for the use of the electronic tax system, the order for electronic tax payment is as follows (General Department of Taxation, 2017):

Step 1: Prepare a payment slip / payment slip instead

Step 2: Approve the deposit slip: In case the person who made the deposit slip has performed the step of submission for signature, the person who keeps the digital signature enters this function to approve the deposit slip.

Step 3: The taxpayer makes a bank transfer according to the content of the money order / deposit slip instead.

Electronic tax lookup

Allow taxpayers to look up some information: obligation to declare according to registration; The payable tax amount, overpaid amount, and deductible amount for the following period; The tax amount arises according to the declaration, the tax arises according to the tax payment vouchers, the tax amount arises according to decisions set by the tax office.

Electronic tax refund

According to the manual of the electronic tax system (General Department of Taxation, 2017): Step 1: Submit a request for refund

The taxpayer will select a number of contents to serve as the basis for making a tax refund request such as: Selection of conditions for tax refund, reasons for tax refund, tax refund application period ...

Step 2: Submit the application attached to the request for tax refund / adjustment documents

Allow taxpayers to submit corrected additional documents / attachments after they have successfully submitted their application online to complete their dossiers, increasing legal bases.

4. Factors affecting the application of electronic tax system

4.1. Subjective factors

Professional qualifications and skills to exploit the electronic tax system

According to Ngo Cam Na (Ngo Cam Na, 2015), the application of information technology to the management in general and the management of tax declaration in particular is very important. The number of applications of information technology in the tax industry is quite large, most stages of tax administration are computerized and the tax administration system is a typical product. However, the application of tax administration system to tax administration is quite complicated. The requirement is that both taxpayers and managers create and use modern engineering machinery systems and software programs with high applicability.

In order for the use of the electronic tax system to be effective, tax officers must have a deep understanding of information technology software and well exploit software applying information technology to tax administration. At the same time, information technology applications are built on the basis of tax laws and professional processes. Therefore, professional qualifications are the basis for tax officers to understand, build and use the electronic tax system to be proficient.

Taxpayers also need to understand the nature and usage of the electronic tax system software. Knowing how to use the software will help taxpayers to use the correct features of the software, avoid mistyping content, or mistake. In order to apply the software well, state agencies need to support the training of taxpayers, be ready to assist taxpayers when they have questions and problems and taxpayers themselves need to actively study documents. Software manuals.

Infrastructure, technology

Infrastructure, engineering, and information technology equipment is one of the most important content. The computer system ensures good operation, application software systems must be regularly updated, repaired and replaced with the actual working situation. In order to meet these requirements, the data system needs to be

fully updated with necessary functions, integrated with a modern management system, always updated and supplemented in accordance with new legal regulations. laws to enhance automation, for tax administration. Information security is a factor that should also be addressed. Therefore, technical elements of information technology equipment need to ensure the safety and confidentiality of data and information against outside intrusion and destruction.

Software application

As information technology is increasingly developed, the use of information technology in tax activities has become very familiar to businesses. The use of information technology in tax administration will help simplify the procedures for tax declaration and tax payment; save time and costs for businesses and reduce overload for tax authorities each time the tax return deadline is due. In order to achieve this goal, application software must be easy to operate, accurately and flexibly handle, reducing the time required for taxpayers to complete administrative procedures and reducing processing time of tax authorities. . The online tax system also needs to be guaranteed 24/7, avoiding overload and congestion when businesses make tax declaration. Business data when declaring taxes also need to be assured of accuracy, safety and confidentiality.

4.2. The objective factor

Tax policy stability

Tax policies of the State also significantly affect the use of the electronic tax system for tax administration. The electronic tax system - in general view - is just software to assist people in tax administration. When the tax policy, the tax calculation ... changes, the software will be adjusted. That affects the stability of the software, which leads to difficulties in the tax declaration of taxpayers and tax administration of tax authorities. Stability of Tax policy is the basis for stable application of applications.

Accelerating the process of information technology modernization of the General Department of Taxation

In Vietnam, finance is the earliest industry in the application of information technology. After more than 20 years of implementing information technology, the financial sector has built more than 110 portals in the industry. The application of information technology to serve people and businesses is always focused on to achieve the best results. Up to now, 944 administrative procedures of the financial sector have been transformed into public services ... According to the General Department of Taxation's report, as of December 31, 2018, the number of enterprises (DN) completed service registration. with the bank is 672,599 enterprises, accounting for 96.42% of the total number of businesses operating. In 2018, businesses paid tax through more than 3.1 million electronic tax payment transactions, with a total of more than 658 trillion dong. In addition, 45,421 electronic tax registration accounts for individual renters and more than 142,000 returns were sent to the tax agency.

Also according to the General Department of Taxation: The total number of enterprises participating in electronic tax refund is 7,253 out of a total of 8,240 enterprises eligible for tax refund, reaching the rate of 88.02%; The number of electronic records is 21,029 / 222,5622 records. The total number of electronic dossiers with tax refund settlement is 16,144, with the total amount for settlement of refunds is 90,244 billion dong.

In order to do this, information technology makes a great contribution, especially in the field of administrative reform, building a modern civilized public administration, aiming to build e-government, maximizing service. benefit of the people. Accelerating the process of information technology modernization into tax administration is one of the urgent requirements for the tax industry in general and tax administration in particular. This is the factor promoting the increased use of the electronic tax system in tax administration activities.

5. Conclusion

The application of information technology to create favorable conditions for taxpayers is the top criterion in tax modernization reform. With that in mind, the National Load Dispatch Center is also one of the leading units in the field of IT application in production and management activities.

The thesis analyzed the current status of the system of tax declaration for tax payment, online tax declaration (iHTKK) and electronic tax payment, which has very well supported the Center in implementing tax obligations, tax payment and tax refund. . When applying the supporting software and performing electronic tax declaration and payment, the Center did not have to go directly to the tax authority. This saves overall costs for the entire Center and helps accountants reduce the pressure to go in line to submit paper documents and pay taxes each month and during tax finalization.

The thesis has made recommendations from the perspective of the State and solutions from a central perspective to improve the efficiency of the electronic tax system. On the part of the State, the Ministry of Finance and the General Department of Taxation need to understand clearly what the taxpayer needs, creating conditions for taxpayers by promulgating unified tax policies and documents linked to reality; create information channels, feedback channels for taxpayers to facilitate answering taxpayers' questions as well as grasp the current situation of the tax system to make timely adjustments; building network transmission lines, ensuring the stable operation of the electronic tax system, especially at the end of the tax payment deadline. On the side of the National Load Dispatch Center, the center needs to recognize the effectiveness of the application of the electronic tax system, building an infrastructure system to meet the stable and efficient operation of the system. electronic tax system such as computers, network equipment ...; improve the expertise of tax accountants in general and accountants in particular, improve teamwork skills, and coordinate in the work of accounting staff so that the staff can support tax filing; improve the computer skills of the accountants so that they can handle basic errors in the process of using computers as well as declaring them on the HTKK software and paying taxes online; decentralize the IT staff so that they are more specialized in the management of specialized and specific software such as accounting so that they can help and handle them better; Center should have policies to encourage employees to actively improve professional qualifications, computers ... of the staff. With the aim of better support for the Center in implementing tax declaration, tax payment, tax refund and supporting the Center in searching tax information as well as administering the Center, the Center should perform translation Electronic tax payment via eTax - the current electronic tax system with high integration and support for taxpayers.

With the outstanding advantages of the electronic tax system, on the recommendations and solutions that the thesis gives stick to the current situation at the center, the electronic tax system at the center will be more and more effective. more advantages for tax declaration, payment and refund of tax accountants at the center; help reduce social costs, ensure transparency and improve the responsibility of tax authorities.

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