

Technology and the future of tax: Policy proposal for Vietnam

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Abstract:

This article analyzes the practical and urgent requirements of effective application and integration of cutting-edge technology in tax-related issues in two aspects: tax administration (tax authorities) and tax governance (enterprises). Using a policy analysis approach, in addition to analyzing the rise of technology in all areas of the economy and life, this paper focuses on identifying the dynamics of the business sector in the diffusion of technology into tax governance (during the tax-life circle from compliance to governance purposes). Then, the article evaluates the pressure of innovation on tax administration reform towards the technology-based platform for tax authorities. Specifically, the tax environment - technology and technology-based tax administration capacity of Vietnam's tax authorities - an emerging country - are reviewed and investigated. On that basis, the article proposes some policy implications to improve the tax administration capacity of Vietnam's tax authorities, in which the role of tax - technologists are highlighted.

Keywords: Tax - technologist, technology, tax management, tax governance, tax.