

Vietnam tax and customs management for cross-border e-commerce in the digital era

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Abstract:

In the digital era 4.0, E-commerce is remarkably growing and affirming an important role in economics. In the time of the “new normal”, the scope of E-commerce activities is expanding over countries, leading to rapid development of cross-border E-commerce. Despite convenience and efficiency in business, cross-border E-commerce is posing challenges in public management, especially in tax and customs management due to its changeability and complicated characteristics. Thus, this paper studies current Vietnam tax and customs management in cross-border E-commerce in the digital era. By combining and analyzing recent Vietnam tax and customs practices, academic research, and experiences from other countries, the author propose solutions to improve the tax and customs management in cross-border E-commerce in Vietnam.

Key words: Taxation, customs management, E-commerce.