

# Administrative Procedures Reform in Tax Management by the State Orientation in Hanoi City

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**ABSTRACT:** In the environment of integration and globalization, state administrative reform has become an inevitable trend of countries, aiming to build a modern, dynamic and efficient state administration, contributing to economic development. socio-economic of the country. Vietnam is a developing country and is integrating deeply with the world economy, the competitive environment is getting fiercer, so it requires the state administrative reform to be carried out regularly. more drastically to contribute to socio-economic development, perfecting the socialist rule of law State, the State of the people, by the people and for the people, building a socialist-oriented market economy, realize the goal of "rich people, strong country, democratic, just and civilized society". In the context of strong and explosive development today, many businesses want to invest in Hanoi. Meanwhile, the staff and facilities are not commensurate with the development, which is an obstacle that the city's Departments / branches must continue to make efforts and be ready to receive feedback from many sides to adjust accordingly. fit. Hanoi city determines that technology investment for reforming administrative procedures in tax administration is an important solution and must be done immediately to improve the effectiveness and efficiency in the development of the state in a tectonic-oriented manner Hanoi city area.

**Keywords:** Administrative procedures; Tax Administration; Constructive State; Hanoi City.

## I. INTRODUCTION

Implementation of the overall program of national administrative reform, tax administrative procedure reform is being implemented. On August 5, 2013, the Government issued Directive 24/CT-TTg on strengthening the management and reform of administrative procedures in the field of Taxation and Customs. In order to continue simplifying administrative procedures in the spirit of Resolution 19 of the Government, from the beginning of 2017

until now, the General Department of Taxation has submitted to the Ministry of Finance plans to well implement the administrative tax reform, contributing positively to the completion of the target. state administrative reform. Properly conducted tax administration will create great socio-economic effects, promote production and business development.

On the other hand, according to the development orientation of the Hanoi Tax Department to 2025, the Hanoi Tax Department strives to be one of the leading units of the General Department of Taxation in implementing administrative reform, contributing to achieving the group's average target. ASEAN countries 4 out of 3 groups of indicators: tax refund; risk management in tax inspection and examination; Due to the time and results of handling tax complaints, it is necessary to continue to study, have solutions and a roadmap to implement administrative reform in order to contribute to the completion of the development strategy of the Hanoi Tax Department. good practice for socio-economic development.

With the purpose of contributing to improving the effectiveness and efficiency in tax administration, improving the satisfaction of taxpayers at the tax agency where they work as well as of the tax industry in Hanoi. From the above practice, the author chooses the topic: "Reform of administrative procedures in tax administration in the direction of state-oriented construction in Hanoi city".

## II. ACTUAL SITUATION OF ADMINISTRATIVE REFORM IN TAX ADMINISTRATION IN THE DIRECTION OF STATE-ORIENTED CONSTRUCTION IN HANOI CITY

### 2.1. Institutional work, policies, administrative procedures, professional processes

Continue to strictly publicize, update and list administrative procedures in accordance with Decree No. 63/2010/ND-CP of the Government, Circular No. 05/2014/TT-BTP of the Ministry of Justice. 448/TCT-PC dated February 5, 2015 of the General Department of Taxation in full at the "one-stop shop" section, in the "Tax administrative procedures" section of the Tax Department's website. Items of administrative procedures in the tax field are being implemented; to post up the contents and addresses of complaints about administrative regulations; regularly make statistics, update and promptly notify tax administrative procedures newly promulgated, amended, supplemented, replaced or canceled.

On the basis of the Government's Resolution No. 19-2018/NQ-CP, Decision No. 1048/QĐ-TCT dated June 6, 2018 of the General Department of Taxation, the administrative procedure plan of the Hanoi Tax Department, the Department Taxation of Hanoi city continues to deploy to focal units on reviewing administrative processes, regulations and procedures under their jurisdiction, thereby proposing to reduce and develop processes and regulations. Administrative procedures contribute to reducing time and costs, creating convenience for taxpayers. As a result, out of 288 administrative procedures in the tax field (165 administrative procedures at the Tax Department level and 123 administrative procedures at the tax department level), 102 procedures were carried out through level 4 online public services.

On the basis of the Government's Resolutions and Decisions, the Hanoi People's Committee, the General Department of Taxation, and the Hanoi Tax Department have issued the Project "Assessment of taxpayers' satisfaction on area of Hanoi city in 2018" and the detailed implementation plan attached to the decision No. 50746/QĐ-CT dated July 20, 2018. As of November 15, 2018, the Tax Department is sending a survey form to collect opinions of taxpayers in the survey area.

## 2.2. Propaganda to support taxpayers and support taxpayers

Actively research and grasp the difficulties and problems of taxpayers through many information channels to immediately solve problems within their competence or report to superiors for consideration and settlement. Accumulated from the beginning of the year to December 2020, the whole Department has received 1,660 new dispatches of taxpayers asking about tax policy, 26,605 arrivals, 28,990 calls to tax authorities asking about tax policy, received by

the agency. specific guidance from tax authorities, in no case must be corrected.

Propaganda and support for Taxpayers has always been focused on implementing in many diverse, rich, flexible, practical and effective forms, highly appreciated by all levels, branches and taxpayers, well organized. Month to accompany taxpayers to finalize tax in 2020" at tax authorities at all levels. The results supported and answered 7,579 questions from 6,438 turns of taxpayers; Organizing instructions and receiving documents directly at the headquarters of enterprises, groups and corporations with a large volume of settlement documents; Organized 29 free training courses on tax policy and guidance on tax finalization for nearly 8,000 taxpayers in the area.

Hanoi Tax Department pays special attention to supporting taxpayers through dialogues and solving difficulties for businesses: in 2018, Hanoi Tax Department successfully organized 33 seminars dialogue with 6,868 taxpayers in the area; organized 72 tax policy training courses for taxpayers in Hanoi city.

## 2.3. Reform of the organizational apparatus, building and improving the quality of the contingent of civil servants

a. For the organization of the apparatus:

The organizational structure of the Hanoi Tax Department is implemented in accordance with the current regulations on the functions, duties, powers and structure of the Tax Department, the functions, duties, powers and structure of the Tax Department under the Tax Department. . Currently, the Hanoi Tax Department has 24 departments (including 05 inspection rooms and 06 tax inspection rooms) and 30 Tax Departments of districts and towns with 312 tax teams (decreased by 04 teams with five years). 2017). On the basis of the functions and duties of tax departments, tax teams, and professional processes, the Tax Department has regularly reviewed and re-assigned focal tasks to the departments.

In 2018, implementing Resolution No. 18-NQ/TW of the Central Committee, implementing the direction of the Ministry of Finance, the General Department of Taxation, the Hanoi Tax Department evaluated and reviewed the overall organizational structure. Sub-departments of Taxation and report to competent authorities the scheme on arrangement and merging of tax sub-departments into regional tax sub-departments and the scheme on arrangement of rooms under the Department of Taxation.

b. Personnel planning, appointment, transfer, rotation, rotation:

Implement Directive No. 10 CT/BCSD dated March 28, 2017 of the Party Personnel Committee of the Ministry of Finance on reviewing and supplementing the leadership cadre planning for the 2016-2021 period and the leadership cadre planning at all levels. In the period of 2021-2026, in 2018 the Hanoi Tax Department will review and supplement the planning for the period 2016-2021 and the period 2021-2026 for leadership positions under the Tax Department's management. At regulation time. The following results:

\* Period 2016-2021: The total number of confirmed cases of continuing planning for leadership positions under the tax department is 728 officers (of which 130 officers are confirmed to continue planning leadership positions, leaders are leaders). Branch is 96, team leader is 502).

\* Period 2021-2026: The total number of planning approvals for leadership positions under the Tax Department is 590 officers (of which the departmental leadership plan is 114, the branch leader is 71; the team leader is 114 people). 405 cases).

- For the planning supplement: In 2018, the planning supplement has not been temporarily approved to ensure organizational stability, implementing Decision No. 520/QD-BTC dated April 13, 2018 of the Ministry of Finance on the arrangement and merger of district, district and town tax branches into regional tax sub-departments.

The number of cadres included in the planning list of leadership titles managed by the Tax Department are all guaranteed in terms of qualifications and expertise according to regulations, have been rotated, rotated, and changed working positions. has potential for development; Meet the prescribed age and more and more young staff are trained and retrained to introduce the master plan to ensure the next generation of staff in the future.

The appointment, re-appointment, and mobilization have been strictly, openly and democratically implemented according to regulations; the appointed cadres meet the prescribed standards and are trusted to promptly supplement the team. leadership team to ensure the completion of assigned tasks.

#### c. Training and retraining:

In association with the implementation of the resolution on improving the quality of human resources, the Hanoi Tax Department continues to innovate methods and improve the quality of training, with the view that staff training must progress. Regular and continuous practice and refresher training focusing on standardization

according to job positions, training in skills and experience, for tax officers...

As of November 2018, on the basis of the approved training and retraining plan, the Hanoi Tax Department has actively implemented the contents of the training and retraining plan for civil servants in the whole sector, ensuring Ensure the correct implementation of the training plan and cost estimate that has been developed, as a result of training and fostering 7850 staff, in which training is focused on the following areas:

On training office culture and public service ethics: At the beginning of 2018, the Tax Department organized an online training course on Workplace Culture and Public Service Ethics for all civil servants at the Departments and Branches with 3506 civil servants trained.

Regarding postgraduate training, political theory training: The Tax Department has sent 01 civil servant to attend university training in Economic Law; appoint 46 civil servants to submit documents to complete knowledge classes to grant advanced degrees in political theory; appoint 01 civil servant to participate in the political university entrance examination (diploma 2); appoint 02 comrades to lead the department to attend secondary school of political theory.

Regarding fostering standards of ranks, grades and titles: has appointed 09 comrades to be the leaders of the Department, is planning the titles of leaders of the Department to attend training courses on knowledge and skills of leadership and management at Department level; to appoint 106 civil servants to participate in a refresher course for the rank of chief tax inspector; appoint 387 civil servants to participate in training courses for the rank of tax inspector; appointed 261 civil servants to participate in a training course on knowledge of state management at the professional rank; fostering knowledge of defense and security for subject 3 for 12 comrades leading the division under the Bureau's Office.

Regarding fostering professional processes, specialized knowledge and skills, and information technology applications: right from the beginning of 2018, the Tax Department organized 04 training courses on basic and advanced inspection and examination skills for employees. 1174 civil servants; sent 130 civil servants to attend training courses on basic and specialized skills in Hue on declaration management; inspection, testing; propaganda and support for taxpayers and debt management; Organizing training courses at the Tax Department's Office for more than 2000 civil servants on information technology applications, such as the application of receipts for

collection of non-agricultural land use tax; skills in exploiting tax management applications for new civil servants; fingerprint management application; personnel management software, accounting software IMASTC, internal inspection; training on application of HTKK according to new architecture and technology; training to deploy and upgrade risk analysis applications TPR 6.0, TTR 5.0 and iTNK 1.0.

In terms of computer training and foreign languages: organizing English communication training classes for 15 civil servants who are leaders of the Department of Taxation office; appointed 111 civil servants to attend a standard training course on basic IT skills according to Circular 03/2014/TT-BTTTT.

d. Discipline correction work:

The Hanoi Tax Department has implemented the project "Strengthening discipline, preventing and stopping troublesome and harassing acts of public servants in the performance of their official duties at the Hanoi Tax Department" with the aim of in order to prevent and promptly stop acts of causing troubles and harassment of Hanoi Tax Department officers while on official duty; step by step build up a force of tax officials and civil servants who are in-depth, professional, qualified, professional ethics, dedicated to work, have civilized and polite behavior when performing official duties, meet meet tax management requirements in the process of reform and international integration; contribute to improving the reputation of the tax industry in the process of development and integration of the country.

In addition to discipline and labor discipline, Hanoi Tax Department continues to implement many measures to strengthen staff management; to step up internal inspection, irregular official duty inspection to detect and promptly handle negative acts and non-compliance with law provisions by officials and civil servants. At the same time, strengthen the ideological and political education, professional ethics, and office culture for civil servants. As of November 20, 2018, the Hanoi Tax Department had carried out 152 civil service inspections (reaching 167% of the plan). In which: Inspection in the form of decision issuance is 73; Simple form test without decision is 79).

In 2018, has considered and disciplined 05 cases of disciplinary violations (05 reprimands); critique, review, and lower the emulation of 137 cases of civil servants whose violations have not reached the level of discipline.

#### 2.4. Administration modernization work

- Strong application of IT in tax management, is one of the leading units in IT application deployment: Online declaration always reaches over 97%; Electronic tax payment reached over 96%, helping to reduce time and costs for taxpayers and tax authorities; Well implemented electronic tax declaration for house renters (as of November 2018 there were 19,522 declarations submitted in electronic form); Regularly exchange, send and receive information to taxpayers in the area through the ASM system to coordinate in handling petitions and settlement results, helping taxpayers evaluate and reflect on policies, administrative procedures and the implementation of administrative procedures. performing official duties of civil servants, as of November 2018, more than 1.4 million emails have been sent to taxpayers; Continue to expand e-invoices with authentication codes of tax authorities; Continue to expand electronic tax receipts (by November 2018 there were 50261 electronic tax receipts issued); Implementing electronic tax refund (reaching over 95% of tax refund dossiers, exceeding the prescribed target by 90%); well operate applications such as eDocTC executive document management application, work management, electronic storage, staff management, asset management...

- Continue to maintain and improve the ISO 9001:2008 Quality Management System into management activities at the Department and its affiliated units according to regulations.

In addition, promoting the movement of applying initiatives and improvements in the implementation of tax administration tasks, in 2018 the Tax Department had hundreds of initiatives and improvements that have been effectively applied, making important contributions to the implementation of tax administration. focus on administrative reform of the Capital Tax sector.

#### 2.5. Public finance reform

The Hanoi Tax Department has completed the financial management regulation for the units under and under the Hanoi Tax Department for the period 2016-2020, the spending regulation and some internal spending norms for the units. position under the Hanoi Tax Department for the period 2016-2020.

Continue to invest in renovating and upgrading the headquarters at the units under the Tax Department, to ensure that there is enough working area, modern means and necessary equipment to perform the tasks well and serve the customers well. taxpayers. The projects of



renovation and repair of Cau Giay Tax Branch, Quoc Oai CCT, Long Bien CCT, Thach Da - Me Linh station... have been implemented, completed and put into use.

### **III. SOME SOLUTIONS TO REFORM ADMINISTRATIVE PROCEDURES IN TAX ADMINISTRATION IN THE DIRECTION OF THE STATE CONSTRUCTIVISM IN HANOI CITY**

#### **3.1. Institutional work, policies, administrative procedures, professional processes**

Research and evaluate institutional and policy issues and proactively synthesize proposals and recommendations on problems that need to be revised in accordance with the 2019 Law, Decree and Circular revision roadmap.

Continue to review and evaluate the overall tax administrative procedures, related processes and regulations, thereby proposing reform and simplification of administrative procedures, completing the tax management process, and developing working regulations; continue to implement the Project "Assessment of taxpayer satisfaction in Hanoi in 2019" and implement related contents.

Strengthen the efficiency of implementing the OSS mechanism, the OSS mechanism at local state administrative agencies; Continue to expand the inter-connected procedures at the district People's Committees to create all favorable conditions for people and businesses, especially those starting businesses.

Continue to implement the project to support start-up enterprises to develop in the period of 2017-2020

Continue to promote propaganda and support for taxpayers, focusing on dialogues and discussions with businesses, tax agents, associations and associations... to remove difficulties for businesses. industry, attracting investment, creating sustainable income; encourage and support to promote newly established enterprises and start-up enterprises.

#### **3.2. The organization of the apparatus and improving the quality of human resources**

- Implement the project of consolidating and consolidating the organizational apparatus of Tax Departments and Sub-departments, which stipulates the organization of the new apparatus, functions and tasks according to the regulations of the Ministry of Finance and the General Department of Taxation in association with streamlining. staffing, restructuring staff in units and functions accordingly. After implementing the

rearrangement of the organizational structure according to the roadmap, it will reduce 03 departments under the Department, 06 Tax Departments under the Department and 30 Tax Teams under the Sub-department.

-Implement a staff management application with full integration of organizational information and synchronization of information data about civil servants to serve the management, use, and arrangement of civil servants. .

-Continue to apply information technology to the assignment, monitor the work results, evaluate the performance of each civil servant; at the same time, applying information technology to support the provision of management information for civil servants and leaders of units in the performance of official duties related to their job performance.

- Develop quantification of criteria to comment and evaluate civil servants according to job positions in departments by month, quarter and year.

-Continue to innovate methods, improve the quality and effectiveness of training, and re-train staff in professional skills, working skills, culture of behavior and communication.

- Strictly handle civil servants who violate discipline and discipline, violate professional processes, corrupt, corrupt, and negative civil servants. To step up the downsizing and dismissal of civil servants with weak qualifications, lack of sense of responsibility, poor sense of discipline, poor health, and failure to complete tasks. assigned to improve the quality of civil servants.

#### **3.3. Public finance reform**

- Implement the management and use of funds to ensure the right regime, right purposes, practice thrift, fight waste in spending, minimize expenses that are not really necessary and ensure benefits. adequate for civil servants.

-Perform the audit and finalization of the projects that have been implemented and completed and put into use in 2018. Implementing the bidding phase for a number of new construction projects: CCT Long Bien, Bac Tu Liem . Implement renovation and repair projects registered for implementation in 2019.

#### **3.2.4. Administrative modernization**

- Continue to organize the implementation of the project to modernize tax administration, implement electronic tax declaration and payment to meet the objectives set out in Resolution 19 of the Government; implementing the construction of e-Government and e-government according to the Government's Resolution 36a/NQ-CP dated October 14, 2015;

- Continue to standardize the reporting system of the whole industry, apply IT to synthesize reports; Focusing on the goal of building a management information system, information serving direction and administration for leaders; providing multi-dimensional information, supporting analysis, statistics and forecasting; building standard data warehouses according to modern technology, applying multi-dimensional and customizable information mining tools;

- Piloting a number of mobile applications within the tax authorities and promoting non-cash payment methods to serve taxpayers. Expanding applications: electronic tax payment for business individuals, property leasing households, real estate registration, vehicles; e-invoices according to the Government's Decree No. 119/2018/ND-CP dated September 12, 2018 on e-invoices when selling goods and providing services; electronic communication between tax authorities and land registration agencies for 03 districts, 02 districts; Electronic receipts; Authorization to collect business households according to the contract method. Implement electronic submission of vehicle, house and property registration registers (plan of GDT); coordinate with relevant agencies in connecting and exchanging information such as police, banks, treasury...

- Enhance training in skills of using IT applications for tax professional staff to meet the requirements of assigned tasks. Strengthen the training of IT staff in the direction of in-depth and additional training in tax professional, better serve the tax administration in the direction of transparency, professionalism and efficiency.

#### **IV. CONCLUSION**

The Hanoi Tax Department is the unit with the revenue accounting for a large proportion of the national budget revenue, performing the management of various types of enterprises as well as the size of enterprises such as state economic groups, investment enterprises. Foreigners, non-state enterprises.... Besides, it is necessary to regularly review and arrange the organizational apparatus to ensure compactness, efficiency, not overlap, and not miss tasks. Staff training is focused to increasingly meet the requirements of professional expertise, tax management skills. Therefore, in addition to well implementing political tasks in the area, the Hanoi Tax Department has determined that administrative reform - modernization is a key annual task.

In order for solutions to reform tax administrative procedures to be effective, highly effective, and to be implemented in tax

administration, it is necessary to involve the whole political system, and it is necessary to focus on the following recommendations: (i) Promote information and communication on tax administrative reform; (ii) Consolidate the organizational structure of administrative agencies; (iii) Towards streamlined administrative procedures, compactness, efficiency and high efficiency; (iv) Continue to implement the mechanism of autonomy and self-responsibility for staffing and funding for administrative agencies; (v) Promote administrative modernization; (vi) Increase investment in construction, renovation and upgrading of administrative offices.

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