



Received: 07-02-2024
Accepted: 17-03-2024

International Journal of Advanced Multidisciplinary Research and Studies

ISSN: 2583-049X

Law on Personal Income Tax Management

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Abstract

Personal income tax (PIT) is the tax with the most complex content in the tax system and the issue of PIT management is considered a topical issue in every country. Therefore, the law on PIT and PIT management are always paid special attention in Vietnam. The 2006 Law on Tax Administration was born, marking the initial completion of tax administration in general and PIT management in particular. However, in the process of implementing the PIT

management law, some shortcomings are revealed. Through the article, the author analyzes the contents of the law on PIT management as well as the current state of the law on PIT management in Vietnam, thereby pointing out the shortcomings and proposes recommendations to perfecting legal regulations on PIT management in the process of international integration.

Keywords: Personal Income Tax, PIT Management Law

1. Introduction

Tax is an important source of revenue for the State and is a mandatory contribution prescribed by law for organizations and individuals participating in activities within the country. In each country's tax system, personal income tax is a common and basic direct tax in market economies, an important tool of the State, it both ensures revenue for the state budget and is a tool macroeconomic regulation. Currently, more than 180 countries around the world have applied personal income tax, the proportion of personal income tax accounts for about 13-40% of total budget revenue depending on the tax perspective of each country. Therefore, the issue of personal income tax management is considered a practical issue in many countries.

In fact, the PIT law has been implemented over the past 14 years, amended and supplemented many times with many new regulations on taxpayers, or income subject to PIT, being specified. in the law in a more complete direction, meeting the needs of society, however there are still many inadequacies in the implementation and operation of the tax system in general. Therefore, in response to the new points of the PIT law, it is also necessary to have new regulations in the management of PIT, so that the management achieves the best efficiency and avoids the situation of "tax revenue loss" that has been happening in practice. The question here is: How is the concretization of personal income tax management in legal documents expressed? What is the current status of the law on personal income tax management? And what is the solution to partly overcome those situations? Stemming from the necessity of the law in the management of personal income tax, as well as from the actual problems arising in the implementation of the law on personal income tax above, the study of " law on personal income tax management" is very helpful.

2. Research overview and theoretical basis

2.1 Study overview

The law on personal income tax management is a tool to ensure the full, accurate and effective implementation of the personal income tax law, contributing to increasing revenue for the state budget, regulating income among different classes of population, ensure fairness in taxpayers' tax obligations.. Therefore, along with the law on personal income tax, the law on personal income tax management always attracts the research attention of domestic and foreign authors.

In 2008, studying Vietnam's personal income tax system, researchers John Brondolo, Kyoshi Nakayama, Frank Bosch, Allan Foubister and Judy Tomaso of the International Monetary Fund (IMF) released the Report " Vietnam implements personal income tax. This report describes the basic characteristics of the new PIT in Vietnam and its effects on tax administration, reviewing the current approach of the Vietnamese tax authorities to PIT administration. Synthesizing experiences from countries and territories, the report also describes general processes for PIT management.

Van Thanh Hien (2014), "Personal income tax management in Vietnam today". The topic delves into the theoretical and practical issues of personal income tax in the world as well as in Vietnam today, paying special attention to the management of personal income tax, thereby proposing a number of contents, amending and supplementing personal income tax policy to be appropriate in the current period.

Tran Thi Thu Huyen (2015), "Legislation on personal income tax management in Vietnam - current situation and solutions", the author affirmed that the role of personal income tax law is: (i) effective management performance of personal income tax collection and payment activities; (ii) clearly and specifically stipulate the functions, tasks, and powers of tax administration agencies as well as the responsibilities of agencies, organizations and individuals related to tax administration activities^[4].

These projects have generally approached the issue of personal income tax management and the law on personal income tax management from different angles, however, the State's personal income tax policy is often amended and supplemented regularly, so Research at different times with many new points, consistent with the process of economic management innovation with different practical significance, integration process and consistent with the level of socio-economic development of the country and localities. Therefore, this is the basis for the author to choose a research problem that is urgent and meaningful in both theory and practice.

2.2 Theoretical basis

2.2.1 Concept of personal income tax, personal income tax management, law on personal income tax management

Personal income tax is an amount of money that a resident or non-resident individual must pay into the state budget when generating taxable income according to the provisions of law (Nguyen Thi Huong, 2015)^[3].

Personal income tax management is the activity of organizing, executing and administering work related to the process of collecting and paying personal income tax into the state budget to achieve certain goals.

The law on personal income tax management, as a part of the law on tax administration, is a collection of legal norms promulgated by competent state agencies to regulate social relations arising in business activities. State's personal income tax management activities, to ensure full and timely concentration of personal income tax revenue into the state budget.

2.2.2 Characteristics of the law on personal income tax management

- Is an effective and important tool in managing personal income tax collection and payment activities. Tax administrative procedures and processes are fully, uniformly and transparently regulated, contributing to limiting the negative effects of personal income tax management activities; Set up legal barriers so that participating subjects can have "freedom within the framework" and if they go beyond those "frameworks", they will of course be subject to strict sanctions.
- Clearly and specifically stipulate the functions, tasks, and powers of tax administration agencies in building a database system and information on taxpayers, tax audits, and tax inspections at headquarters. taxpayer's

office, check tax records at the tax administration agency's headquarters, develop a full process for taxpayers to exercise their personal income tax rights and obligations, as well as clearly stipulate the rights and obligations of taxpayers.

- Plays a great role in enhancing the responsibility of state agencies, organizations and individuals related to personal income tax management. The law stipulates that these entities participate in tax administration through propaganda, dissemination, and education of tax laws and monitoring tax law compliance. In addition, the Law also specifies the responsibilities of a number of agencies and organizations in participating in personal income tax management.

2.2.3 Content of law on personal income tax management

Personal income tax management is a part of tax administration, so the basic content of the personal income tax management law also includes the contents specified in Article 3 of the Tax Administration Law. Accordingly, the subject implementing personal income tax management includes the following contents:

- Regulations on personal income tax registration: Is the first basis for determining subjects capable of paying personal income tax and is a particularly important step in the management of personal income tax collection. Is the taxpayer declaring in a declaration form according to the form prescribed by the Law on Tax Administration, submitting the declaration to the tax administration agency and the tax administration agency issuing the registrant with a tax code to begin fulfilling tax obligations to the State according to the provisions of law.
- Regulations on declaration and payment of personal income tax: Taxpayers self-determine the amount of tax payable arising during the tax declaration period and use tax declaration dossiers according to the provisions of law to declare the tax amount payable to the tax authority and take responsibility for the accuracy of the data in the tax declaration dossier. Tax declaration is a mandatory obligation of taxpayers when tax obligations arise according to tax law. Currently, there are two approaches to tax declaration: Full declaration and limited declaration. The payment of personal income tax is linked to the tax declaration submission deadline to ensure compliance with the nature of each type of tax and facilitate taxpayers' implementation.
- Regulations on personal income tax finalization: Individuals subject to personal income tax and individuals paying personal income tax must make personal income tax finalization according to the calendar year. Tax finalization at the income payment agency or taxpayers can finalize taxes at the tax agency.
- Regulations on tax arrears, tax refunds, personal income tax exemption and reduction. Tax exemption and personal income tax reduction is the decision by the management agency to allow tax payers to enjoy tax incentives according to the provisions of tax law. Personal income tax refund is the return to taxpayers of part or all of the tax that the taxpayer has paid into the state budget. To receive a tax refund, the individual receiving a tax refund must meet certain conditions, specifically: The amount of tax paid is greater than the

amount of tax payable; Individuals have paid taxes but have taxable income that is not enough to pay tax.

- Regulations on managing information about personal income tax payers: This is the basis for determining information, relatives of taxpayers, possible sources of income of taxpayers or tax obligations that have been, are being and will be performed by the taxpayer to the State.
- Regulations on inspection, examination, and handling of violations of the law on personal income tax: Tax inspection is an activity of the tax authority in reviewing the actual situation of the subject being inspected, from there, compare the functions, tasks, and requirements placed on this subject to make assessments on their compliance with tax obligations. Tax inspection is an inspection activity of a specialized organization performing the tax authority's inspection of inspected subjects to detect, prevent and handle illegal acts. During the inspection and examination process, if violations are detected, depending on the content and severity of the violation, penalties for violations of personal income tax include: Warnings, fines and even imprisonment. If during the process of sanctioning administrative tax violations (warnings and fines), it is found that the taxpayer has violated the law on personal income tax with signs of crime, the tax administration agency with sanctioning authority must immediately refer documents for criminal proceedings agencies.
- Regulations on enforcement of administrative decisions on personal income tax: Is the implementation of tax debt management, urging debt collection and enforcement of debt collection and fines within the scope of management. Coercive enforcement of tax decisions represents mandatory tax compliance by state power, ensuring fairness in tax law enforcement.
- Regulations on complaints, denunciations and resolution of disputes arising in personal income tax management: Resolving disputes arising in personal income tax management is resolving disputes arising between subjects participating in legal relations personal income tax. Currently, the dispute resolution mechanism in the tax field is through complaints or applying the method of resolving tax disputes through court proceedings.

3. Research methods

The article uses secondary sources of documents from different agencies and organizations, focusing mainly on: (1) The reporting system and data of the General Department of Taxation on the situation of personal income tax collection; (2) Website and other reference documents related to the law on personal income tax management.

In addition, the authors used traditional analytical and statistical research methods to clarify the current state of the law on personal income tax management as well as necessary solutions to further improve current legal regulations on personal income tax management.

4. Current status of law on personal income tax management in Vietnam

+ Regarding personal income tax registration: Personal income tax registration procedures are specifically guided in the 2019 Law on Tax Administration from Article 30 to Article 41^[8], documents guiding the Law on Tax

Administration and the Law on Personal Income Tax, typically Circular 111/2013/C-MOF provides guidance on personal income tax, and the process for managing tax registration and electronic tax declaration in Decision 1390/2011/D-GDT. The General Department of Taxation is the agency responsible for managing tax registration and issuing tax codes. Currently, Vietnam is implementing the self-declaration and self-payment tax mechanism. Taxpayers are only given a single tax code to use throughout the entire operation process, from tax registration until it no longer exists. Tax codes are used to declare and pay all taxes that taxpayers must pay, including cases where taxpayers operate many different industries or operate production and business activities in other areas. together.

+ Regarding declaration and payment of personal income tax: The issue of tax declaration and calculation of personal income tax is specifically guided in the Tax Administration Law (from Article 42 to Article 46) and Article 16 of Circular 156/2013/C-MOF. Tax declaration complies with the principles in Article 26 of Circular No. 111/2013/C-MOF (amended and supplemented by Circular No. 119/2014/C-MOF) and the amended contents in Article 12 of Circular Circular No. 151/2014/C-MOF guiding the implementation of Decree No. 91/2014/D-G. Tax declaration can be done quarterly, monthly, each time it arises or a combination of the above cases.

Paying personal income tax is clearly regulated from Articles 55 to 65 in the 2019 tax administration law^[8]. According to a report from the State Budget Department, in just the first 7 months of 2022, the total revenue from personal income tax has reached over 106,385 billion VND. This revenue accounts for about 9.8% of total revenue managed by the tax industry and equivalent to 15.7% of total domestic revenue, doubling compared to the whole year of 2014, nearly equal to the total revenue of 2020 and equal to 86%. Total personal income tax collection for the whole year 2021. Thus, every day the tax industry collects 506 billion VND in personal income tax from individuals and workers (Hoang Nam, 2022)^[5].

From May 10, 2023, personal income tax declaration and payment... of taxpayers will be carried out according to the payment ID code.

The calculation of personal income tax payable is not based on total income but is calculated according to each type of income the individual receives during the tax period. In fact, one of the difficulties for tax administration agencies today is that the provisions of the Personal Income Tax Law have many taxable incomes with different tax rates, leading to difficulties in tax declaration. Tax calculation, tax finalization. The Personal Income Tax Law also does not impose progressive taxes on income from real estate transfers and does not differentiate the level of regulation according to the time of holding real estate. This is one of the reasons leading to speculation and "bubble" in the real estate market, causing loss of revenue to the state budget. In addition, the issue of controlling individual income is also a challenging problem for tax authorities today. Individuals receive income from many different sources, especially income through e-commerce activities such as retailing goods through online sales systems; Online Advertising; trading in digital content products; provide online services. These activities do not carry out transactions on paper and some of the goods exchanged in transactions are intangible goods (such as digital products) so it is very difficult to

control, tax evasion acts often occur. more frequent and popular. Or for individuals who work as freelancers (such as singers, artists, foreign language teachers, lawyers, foreigners, independent consulting service providers...), they are people with "huge income" but the tax authorities do not have a suitable management method to be able to collect taxes from them. Normally, artists have many sources of income: performance fees, advertising fees, events and other work, even when a singer sings three songs, the salary is 30 million VND but on paper. The receipt only shows a few million dong to avoid taxes. Therefore, it is difficult to determine accurate information about their income.

Another shortcoming in the Personal Income Tax Law is the provision of a 7-level partially progressive tax schedule, which makes taxpayers find it complicated, difficult to remember, and difficult to declare. The highest tax rate is 35% of the actual tax rate. The failure to encourage people with high technical qualifications, good executive capacity, and good experts to work and contribute to society, limits the ability to attract foreign investment into Vietnam. In addition, because the tax rate is too high, employees are not encouraged to declare taxes honestly, making personal income tax management difficult, tax administration costs will increase and the state budget will be in deficit. Deficit.

Regarding the determination of deductions for tax calculation, this is an important content to ensure effective compliance with PIT laws. Resolution No. 954/2020/NAS-C14 dated June 2, 2020 of the National Assembly Standing Committee on adjusting the family deduction level of personal income tax, accordingly, increasing the deduction level for taxpayers to 11 million VND /month; The deduction level for each dependent is 4.4 million VND/month. Thus, the level of family deduction for each individual is the same. This mechanism, when applied in practice, is disadvantageous to the dependents. For example, in the case of a family with children studying abroad or in cases where the parent is a dependent but has a serious illness and the cost of treatment is very high. Therefore, the deduction of 4,400,000 is difficult to meet for these subjects. Or some individuals with high income levels have taken advantage of the deduction for dependents to adopt many children to reduce the personal income tax payable.

+ Regarding personal income tax finalization: According to quick report data of the Hanoi Tax Department, as of May 4, 2021, the Hanoi Tax Department and Tax Branches have received about 98.2% of personal income tax finalization dossiers of individuals directly finalizing taxes compared to the expected number of dossiers. Of these, over 60% of documents are submitted electronically by taxpayers and do not have to go to the tax authority. (Lam Phong, 2021)^[6].

Tax finalization dossiers are detailed in the forms attached to Circular No. 156/2013/C-F according to the principle that tax finalization for personal income is carried out according to the calendar year. In general, when each individual declares and finalizes taxes, they have to complete a lot of documents, papers and forms, leading to the mentality of "afraid to do procedures" and maybe this is the reason for mistakes. Violations of tax officials when performing tasks to help taxpayers evade taxes. Specifically, Circular 156/2013/C-F issued 23 sections of forms, in each section there are 10-20 different types of declaration forms. For example, in section 8 about personal income tax declaration, refund, exemption, and reduction, there are currently 43

declaration forms for each different case, forcing taxpayers to research very carefully to choose the appropriate declaration form.

+ Regarding tax refunds and personal income tax exemptions and reductions: Personal income tax refunds are specifically guided in the Law on Tax Administration 2019 (from Article 70 to Article 77), Article 8 of the Personal Income Tax Law. Conditions and tax refund procedures for individuals are specifically guided in Article 28 of Circular No. 111/2013/C-F and Article 53 of Circular 156/2013/C-F (amended and supplemented by the circular 119/2014/C-F) and Article 23 of Circular 92/2015/C-F, accordingly: Personal income tax refund only applies to individuals who already have tax registration number at the time of requesting tax refund. According to Clause 2, Article 75 of the Law on Tax Administration 2019: For documents subject to inspection before tax refund, no later than 40 days from the date the tax administration agency issues a written notice of acceptance of the documents and the time limit. Within the deadline for processing tax refund dossiers, the tax administration agency must decide to refund tax to the taxpayer or not to refund tax to the taxpayer if the dossier is not eligible for tax refund. So the waiting time is long, combined with the fear of waiting, fear of complicated administrative procedures and wasting travel time, gasoline... but the amount of money collected is not much, which is causing most taxpayers to appear indifferent and not interested in tax refunds. This raises the problem of handling refunded tax amounts that taxpayers do not come to receive. Currently, the tax administration law still has no regulations on how to handle this case. Although the State is the beneficiary, because when taxpayers do not request a tax refund, this amount will be added to the State budget. However, it is inevitable that taxpayers will believe that the State deliberately stipulates complicated tax refund procedures, causing inconvenience to people for personal gain. Therefore, the issue of transparency in information on tax refund results for taxpayers and information on management and use of personal income tax is very necessary.

Personal income tax exemption and reduction are prescribed from Articles 72 to 82 of the 2019 tax administration law^[8]. In addition to cases of personal income tax exemption and reduction for individuals, business households, and enterprises facing difficulties due to natural disasters, accidents, and serious diseases, the law also provides for tax reduction and tax exemption for 03 groups of subjects regardless of legal events in life, which are: (1) Resident individuals and non-resident individuals according to regulations. provisions of the law on personal income tax, working in an economic zone with tax reduction according to the provisions of Circular 128/2014/C-F will receive a 50% reduction in personal income tax payable on income from salaries and wages of employees^[7]; (2) Exemption from personal income tax for foreign experts directly implementing activities of foreign non-governmental aid programs and projects in Vietnam according to Circular 96/2016/C-F on the basis of Decision No. 06/2016/D-PM dated February 22, 2016 of the Prime Minister; (3) Personal income tax exemption for Vietnamese individuals working at representative agencies of international organizations under the United Nations system in Vietnam according to Circular 97/2016/C-F on the basis of Decision No. 07/2016/D-PM dated February 22, 2016 of the Prime

Minister. This exemption faces certain debates about the fairness of personal income tax policy. Furthermore, according to the experience of developed countries, the authority competent to decide on tax exemption must follow the provisions of the Law, while in Vietnam, the tax authority exercises tax exemption authority according to regulations in Circular of the Ministry of finance. This easily creates inconsistency in the effectiveness of legal documents on personal income tax exemption and reduction.

+ Regarding management of information about personal income tax payers: Follow the provisions from Articles 95 to 100 of the Law on Tax Administration 2019. In current tax management, information about taxpayers is determined as the basis, is the starting point for all tax management activities of tax administration agencies. However, for effective tax management, the foundation of modern tax management is to aim for and maximize taxpayers' self-discipline in complying with the law. Although the Tax industry has made many efforts in implementing information systems and applying information technology, the actual requirements have not been met. The management of taxpayer information is not synchronized, in some branches and some stages do not meet the set requirements. The database and information about taxpayers are not complete and timely, so the planning and risk assessment stages are not close enough, causing difficulties for tax inspection and audit work.

+ Regarding inspection, examination, and handling of violations of the law on personal income tax: Tax inspection and examination are regulated from Article 107 to Article 123 of the 2019 tax administration law. To be consistent with international standards, the situation Actual management model and improving the efficiency of tax administration, the 2012 Law on Tax Administration amended and supplemented Clause 1, Article 78, stipulating the principles of tax audit according to the criteria of tax risk assessment through analysis, evaluate the compliance with the law of taxpayers; Carry out specialized inspections and annual inspection plans approved by the head of the superior authority and inspect at the taxpayer's headquarters no more than once a year. The inspection and examination activities of the Tax sector are also not at the right level.

Penalties for administrative violations of tax administration are clearly stipulated in the 2019 tax administration law (from Article 136 to Article 146), however, tax sanctions are still light and not enough to deter and prevent tax evasion. The law on tax administration has specifically stipulated the responsibilities of relevant organizations and individuals in coordinating the provision of information and exchange during the implementation of tax administration work, but the sanctions for handling responsibilities include: The responsibilities of each individual and relevant organization have not been promoted in the process of coordinating tax enforcement between tax authorities and relevant agencies.

+ Regarding enforcement of administrative decisions on personal income tax: Follow the provisions from Articles 124 to 135 of the Law on Tax Administration 2019. Accordingly, taxpayers have the right to agree with the tax authority on the tax payment deadline in case This coercive treatment requires a real estate mortgage or a bank guarantee and interest will still be charged when the tax authority allows you to pay the debt in installments and pay it periodically.

+ Regarding complaints, denunciations and resolving disputes arising in personal income tax management: Regulated from Articles 147 to 149 of the Law on Tax Administration 2019, Circular 156/2013/C-F and Decision No. 742 /2015/D-GDT...Through this work, typical cases of violations of personal income tax have been exposed, providing a vivid picture to examine, evaluate and find loopholes in the law to have perfect direction.

5. Conclusions and recommendations for solutions to improve the effectiveness of implementing personal income tax management laws in Vietnam

Laws on tax administration in general and laws on personal income tax administration in particular have generally promoted their purposes and roles. In the process of law enforcement, due to the continuous development of society, legal provisions gradually reveal limitations. Facing the requirements of the country's development stage, continuing to research, develop and improve the law on personal income tax management is inevitable and especially in the current situation of Vietnam, when we is approaching many modern civilizations and economies of other countries in the world, it is necessary to improve the quality of management in all aspects, as well as build appropriate legal and policy institutions. In fact, creating a solid legal corridor when entering the international arena becomes more necessary than ever. Therefore, the author boldly makes a number of recommendations to improve the effectiveness of implementing the law on personal income tax management.

- First of all, it is necessary to improve legal regulations on tax administration: Although the 2019 Tax Administration Law has supplemented a number of regulations to overcome limitations in the process of implementing tax administration laws, However, it is still necessary to supplement regulations on tax refunds, handling overpaid personal income tax amounts, and ensuring principles of publicity and transparency. In addition, it is necessary to review and cut cumbersome procedures, simplify tax administrative procedures, and implement a mechanism to link tax administrative procedures with a number of other related administrative procedures. Sign tax returns for people.
- Second, improve the legal regulations on personal income tax: It is necessary to amend the regulations on the scope and taxable objects in the Personal Income Tax Law to cover all incomes to mobilize resources. State budget (such as personal income from e-commerce activities...) to synchronize with the Law on Tax Administration 2019 and other related legal documents; Adjust the partially progressive tax schedule to be suitable and compatible with the tax policy systems of countries currently applying. Based on research on tax schedules of other countries, Vietnam should consider adjusting to 4 tax levels with levels of 5, 10, 20 and 30%. Reducing the number of tax levels will make tax declaration, collection and payment easier. At the same time, with the adjustment of the number of tax levels, widening the income gap between levels will ensure fairness in income regulation of the law; Supplementing a partially progressive tax rate schedule for income from real estate transfer. In addition, the Law on Personal Income Tax is supplemented with regulations on other income groups

subject to tax and assigned to the Government to regulate in detail to suit the actual situation; or supplement specific regulations on other income (such as income from transfer, liquidation of assets such as internet domain names, sim-phone numbers...) as taxable income.

Regarding regulations on family deductions for adopted children, the law should only stipulate that each individual taxpayer is only allowed to receive a maximum of 02 adopted children. Those who intentionally adopt multiple children through procedures and documents will be restricted. This both ensures fairness among taxpayers and increases tax collection efficiency.

- Third, strengthen measures to manage taxpayer information: To manage personal income tax effectively, it is necessary to manage taxpayer information well. To do so, management agencies need to collect and exploit from many channels, many sources and in many different forms, such as from taxpayers, from within tax administration agencies, state agencies and from relevant organizations and individuals. That leads to the need for the law to clearly stipulate the responsibilities of subjects in providing information about taxpayers. At the same time, the law stipulates the responsibilities of tax administration agencies in receiving, managing and using information about taxpayers, and the responsibility to coordinate, provide and exchange information about taxpayers with other relevant agencies to prevent tax evasion.
- Fourth, strengthen inspection and tax audits and handle personal income tax violations: Along with perfecting the self-declaration and self-payment tax mechanism, inspection, examination and handling of violations of tax law will Personal income needs to be promoted; Concentrate forces on propaganda and inspection, checking compliance with tax laws. Tax authorities must coordinate closely with the police, foreign affairs, labor management... to promptly grasp information about taxpayers, sources of income, and take measures to classify taxpayers. Taxpayers are divided into different groups for effective inspection and testing. Tax authorities need to regularly strictly check singers' activities and income by coordinating with the Department of Culture and Information to clearly understand performance licenses, from which they can calculate their income tax forms. The tax department needs to closely inspect tea rooms by raising taxes on tea rooms and bars, forcing them to clearly demonstrate their expenses (such as forcing singers to sign and receive fees when receiving money). Singers under the management of the organizing unit who do not declare and pay taxes will be banned from performing. In addition, tax authorities should also pay attention to the personal income tax collection of artists and take measures to mobilize artists' self-discipline.

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