SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty – Happiness

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INFORMATION ON THE NEW CONTRIBUTIONS OF THE DISSERTATION

Dissertation title: Research on the development of carbon tax policy in Vietnam

Major: Finance and Banking Code: 9340201

PhD candidate: Pham Thi Ngoc Dung Course: 2023

University: University of Finance – Marketing

Scientific supervisors:

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New contributions of the dissertation:

Scientifically, the dissertation makes three main contributions. Firstly, it supplements empirical evidence on the impact of the current environmental protection tax on CO_2 emissions in Vietnam. The results show that there is no clear evidence of the long-term CO_2 emission reduction impact of the current environmental protection tax policy. This finding helps clarify the limitations of a tax instrument primarily determined by the quantity of taxable goods, not directly linked to carbon content or equivalent CO_2 emissions. Secondly, the dissertation develops an integrated analytical framework on the intention of businesses to comply with carbon taxes in the future. Through this the dissertationclarifies the role of behavioral, institutional, equity, belief, and non-compliance risk factors in formulating carbon tax policies. Thirdly, the dissertation develops an integrated research approach, connecting macro-level evidence on existing environmental tax instruments, micro-level evidence on corporate compliance intentions, and international experience in policy design. This approach contributes to bridging the gap between environmental efficiency research, compliance behavior research, and carbon pricing instrument design research in the context of a developing economy.

In practical terms, the dissertation provides a scientific basis for the development of carbon tax policies in Vietnam. Based on the research results, the dissertation proposes defining carbon tax as a pillar of the national carbon pricing system, implemented simultaneously and in coordination with the emission quota trading system. From this basis, the dissertation suggests specific contents regarding the scope of application, taxpayers, tax points, principles for determining tax rates, coordination mechanisms with ETS, management and compliance, revenue utilization, business support, and ensuring social equity. The implementation roadmap is divided into four phases from 2026 to 2050, linked to the completion of the MRV system, carbon database, state management capacity, development of the carbon market, and the adaptability of businesses. These proposals serve as a reference for management agencies in the process of developing and implementing carbon tax policies consistent with Vietnam's net-zero emissions target.