Tax Policies for Subjects Joining Vietnamese Securities Market

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Research purposes and missions:

- **Purposes:**
  Systemize existing issue about current policies on securities market; concurrently propose solutions for the completion of tax policies on Vietnamese Securities Market for the next time.

- **Missions:**
  Collect and analyse current tax policies on securities activities. Assess the current state of applying tax policies to Vietnamese securities market for the last time. Compare tax policies of neighbour countries to withdraw experiences for Vietnam. Propose solutions and recommendations for the completion of tax policies on Vietnamese Securities Market.

New contributions:

- **Theoretically:**
  Systemize the whole tax policies on Vietnamese Securities Market since being established. Highlight the role and importance of a new guide to tax policies for subjects on Vietnamese Securities Market.

- **Practically:**
  Passing nearly 12 years of formation and development, the Vietnamese Securities Market has had some steps of growth; subjects joining market have had some experience and knowledge of securities and the securities market. Stipulations issued previously have only met the current demands; therefore need to be adjusted to match the international practice and support the market. Basing on the proposed solutions, the author hope there will be a united legal system for the subjects on the securities market as a basis for tax duty performance and strategy planning.