

History of Tax Law and Its Impact in Application and Implement Tax Policy Reform in Vietnam

Nguyen Thi Thanh Tu, Deputy Head of Financial and Banking Law Department of Hanoi Law University

Taxation and tax collection efficiency are important factors in the state budget, besides the conflict between efficiency and equity of tax administration is very significant to exert tax policy effectively. In Vietnam, tax history along with national history has a great impact on the enactment of tax laws and the efficiency of tax collection. For example, in “French Indochina” period, the anti-tax movement broke out in the Middle since the relatively strict tax policy. Recent years, through the government's efforts, the structure and transparency of the tax policy framework has improved in line with the principles of the “socialist-oriented market economy”. According to World Bank’s doing business 2020 report, Viet Nam ranked 109th out of 190 countries and territories on ease of paying taxes. However, the tax system faces a number of emerging challenges in the globalization and integration period especially.

The paper clarifies the history of Vietnam's taxation from feudal times to present, which points out the factors influencing the enactment of taxes in 5 phases: feudalism; “French Indochina”; the wartime (1945-1975); the centrally planned subsidized economic (1975-1986) and after “Doi moi” 1986 with fundamental reforms in tax. Through examination of the change of tax policy framework and the effectiveness of tax system in each phase, the paper identifies the shortcomings, the causes and propose solutions toward a more efficient and equitable system as well as empower taxpayers.

Justice in Building Tax Law from History to the Present, Taking Vietnam as a Case Study

Le Thi Thao and Nguyen Thi Trien, University of Law, Hue University

One of the principles which has been applied throughout the history of building tax system towards the optimal tax system of those countries is the justice. Justice in building tax law originates from 2 points of view: justice on the principles of benefits (from which the taxpayers take away from society) and justice on the principles of tax paying ability (income). According to the economist Adam Smith, “ tax is regarded as the basis of economic institutions which can cause economic instability once there is lack of transparency and explicitness”. Therefore, justice in building tax law at different development stages at each country is seen as a complete principle connecting with economic, social and political conditions of countries in each period. In the paper, on the basis of researching on the history of building and developing Vietnamese tax law through analyzing the tax exemption, tax administration, fairness of tax spending and accountability of taxes.

The Development of Anti-Corruption Law in the Philippines – From Marcos to Duterte: A Socio-Historical-Legal Investigation

Emmanuel S. Caliwán, J.D., PUP Faculty Circle

Corruption roughly defined as "the abuse of public power for private gain" has been a perennial problem in Philippine Society at large, and the Philippine Government in particular, from Ferdinand E. Marcos reign of Kleptocracy during his "Martial Law" Rule to Corazon Aquino's inept leadership leading to the "Mendiola Massacre", to Fidel V. Ramos' PEA-Amari Scandal, to Joseph "ERAP" Ejercito's Plunder Judgement, to Gloria Macapagal-Arroyo's "I am Sorry" and NBN ZTE Scandal, to Benigno Simeon Aquino's Disbursement Acceleration Program – "DAP" (the Presidential Pork), to the present Presidency of Rodrigo R. Duterte's "Kakistocracy". Corruption has pervaded all aspects of the "Philippine body politic".

It is therefore the function and responsibility of the Rule of Law to deter and punish corruption during the different reigns of the Presidency. This paper, therefore, wishes to interrogate how laws on anticorruption apply and function in its fight against a gargantuan problem of corruption. This paper also aims to look at, if whether the voice of the people for good governance is heard by looking at the laws passed and implemented in the fight against corruption in the Philippines.

In this paper the researcher will study and analyze using the lens of Sociological and Historical Inquiry the Legal History of the Laws on Anti-Corruption in the Philippines during the tumultuous presidencies from Marcos to Duterte, its development and pitfalls to see whether or not the Anti-Corruption Laws which are created to punish, and run after Government Officers who have abused their office and power is working and whether or not it bows to the "weather of the day and not the climate of the era".

Using the Socio-Historical-Legal analysis this paper wishes to explain and expound the dirt in literature dealing with the historical-legal development of Corruption Law in the Philippines and to sociologically test through an available case study the sway or power on those laws.

Control of Import Goods under Customs Law – Case in Vietnam

Tran Viet Long, Lecturer, University of Law, Hue University

In an increasingly globalized trend of trade, the establishment of trade-linked legal systems takes place at a bilateral, multilateral and global level. Accordingly, this context requires neighboring countries to make efforts to open up import-export activities and strengthen the system of policies and legal systems to effectively control international trade. Control is a specific and historic activity in state management in any country. Customs has also formed borders control activities ever since. Therefore, the role of customs is very important, including cohesion and assurance of compliance with import, export and immigration activities as well as the transport of vehicles from one country to others. For goods, the increasingly open global trade has resulted in the inevitable changes of control. Based on the conceptual framework of controlling imported goods under customs law, the article “Controlling imported goods under customs law - The case in Vietnam” clarifies some theoretical and legal issues on control of imported goods according to Vietnamese customs law. Specifically, the author raised a number of customs control concepts from the perspective of theoretical and legal perspective, the content, methods and factors affecting the current customs control activities in the process of trade integration trade in Vietnam from a cognitive and practical perspective.

Law in the Genealogy of Social Credit in China

Marianne von Blomberg, Cologne University, Zhejiang University & Adam Knight, Leiden University

The ambitious Social Credit System (SCS) was formally announced by the State Council of the People's Republic of China in 2014. It aims to strengthen trust in civil society, on the market, in the judiciary and the administration through an instrumentalization of reputation. The endeavour is unprecedented in scope and as a state-led enterprise. In what has been termed the "reputation state", the traditional role of law undergoes a transformation: As a tool for enforcement, the SCS strengthens legal norms on the one hand. Simultaneously, legislating the SCS has become a mammoth project of top priority for legislators and scholars in the People's Republic of China: Law therein becomes a framework for a new method of behaviour regulation with its own mechanisms under the banner of "trust" on the other hand.

In order to more thoroughly understand this evolution of law and its origins, this work searches for the role of law in the idea history of social credit and the reputational state in China since the late 70s. Tracing the strands of thought and reputational mechanisms that have inspired the Chinese SCS, we find that one major root of the SCS is the acknowledgment that law and administrative regulation alone is insufficient to regulate behaviour across all regions, realms and particularly the market. *Vis-à-vis* reputation, law is expensive and static. Secondly, we find that whereas other credit systems that Chinese SCS designers drew in to revolve around reputational mechanisms springing up from the market in form of rating agencies and others, SCS planners have decisively ensured it is state-led and thus that compliance with laws and regulations serve as central source and defining factor for a subjects' credit status. The law's normative content rather than market-derived factors determines "trustworthiness".