TOWARDS INTELLIGENT TAX ADMINISTRATION: THE APPLICATION OF ARTIFICIAL INTELLIGENCE IN VIETNAM'S TAX MANAGEMENT

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Abstract: ***This study examines AI application in tax administration, focusing on Vietnam amidst its digital transformation. Using a comparative analysis of four countries the United States, Australia, the United Kingdom, and Brazil the research identifies four primary advantages: enhanced efficiency, optimized resources, increased transparency, and improved taxpayer experience. Key challenges include fragmented data, cybersecurity risks, limited digital competencies, and incomplete legal frameworks. Three cross-cutting lessons emerge: unified data infrastructure is foundational; real-time nudging tools (Australia) promote voluntary compliance at low cost; and localized pilots (Brazil) are preferable to replicating high-cost models like the UK's Connect system (£100 million annually). Accordingly, this study proposes six recommendations: establishing a unified data platform, prioritizing nudging systems, completing legal frameworks, investing in human resources, conducting localized pilots with privacy safeguards, and strengthening public-private partnerships.***

• Keywords: *artificial intelligence; tax administration; digital transformation; Vietnam.*

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1. Introduction

In recent years, the rapid advancement of digital transformation has fundamentally reshaped public sector governance, particularly in the field of tax administration. The proliferation of electronic transactions, digital platforms, and e-invoicing systems has significantly increased the volume, velocity, and complexity of tax-related data. In this context, traditional tax management approaches primarily reliant on manual processing and rule-based audits are becoming increasingly inadequate to address emerging compliance risks and sophisticated tax evasion schemes.

The growing complexity of tax systems has prompted governments worldwide to explore data-driven approaches, particularly the integration of Artificial Intelligence (AI) and Big Data analytics into tax administration. Prior studies by international organizations such as the IMF, OECD, and World Bank highlight that AI-enabled systems can enhance tax compliance through risk-based analysis, automate administrative processes, and improve decision-making efficiency. Additionally, recent academic literature emphasizes the role of AI in detecting anomalies, strengthening transparency, and optimizing resource allocation in public governance.

However, despite the increasing global interest in AI-driven tax administration, existing studies largely focus on developed economies with mature digital infrastructures. There remains a notable gap in the literature regarding the application of Data AI in developing countries, where institutional capacity, data integration, and regulatory frameworks are still evolving. In the case of Vietnam, although significant progress has been made in digitalizing tax processes (Bộ Tài chính, 2025) particularly through the nationwide implementation of e-invoicing systems the integration of AI into tax compliance management remains limited and underexplored from both theoretical and practical perspectives.

Furthermore, current research has yet to provide a comprehensive analysis that links data architecture, AI capabilities, and compliance risk management within the specific institutional context of Vietnam. Challenges such as fragmented data systems, cybersecurity concerns, limited human capital, and an incomplete legal framework continue to constrain the effective adoption of AI technologies in tax administration. Recent systematic reviews have

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further consolidated evidence that AI-driven tax administration can significantly improve compliance behavior and operational efficiency (Belahouaoui & Attak, 2024). To address these shortcomings, this study aims to (i) analyze the current state of tax administration and data utilization, (ii) examine the benefits of data AI in improving tax administration in Vietnam, (iii) assess the challenges associated with the application of artificial intelligence (AI), and (iv) propose recommendations to support the development of a data-driven, transparent, and efficient tax system. By providing a contextual analysis, this study will contribute to the growing body of literature on digital governance and offer practical implications for policymakers in Vietnam.

2. Research methodology

This study adopts a qualitative research approach, combining policy analysis and secondary data review to examine the application of artificial intelligence in tax administration in Vietnam. Data sources include official reports from government agencies, international organizations (e.g., IMF, World Bank, OECD), and prior academic studies on digital governance and AI adoption. The four countries were selected based on two criteria: (i) their advanced or innovative use of AI in tax administration, and (ii) their relevance to Vietnam's context - the US, UK, and Australia represent mature digital economies, while Brazil offers insights from a developing country with similar institutional constraints.

The analytical framework is based on a descriptive and comparative approach. First, the study analyzes the current state of tax administration in Vietnam in the context of digital transformation. Second, it evaluates potential benefits of Data AI in improving tax compliance and administrative efficiency. Third, key challenges are identified across four dimensions: data infrastructure, cybersecurity, human resources, and legal framework. Finally, the study proposes policy recommendations by synthesizing international best practices and adapting them to Vietnam's institutional context. This approach enables a comprehensive assessment of both opportunities and constraints, providing a foundation for practical and policy-oriented implications.

3. Current state of ai application in tax administration in vietnam

Within the framework of Vietnam's National Digital Transformation Strategy, the tax authority has achieved measurable progress in digitizing core operational processes. Notably, the nationwide implementation of the electronic invoicing system has resulted in an exponential increase in the volume and complexity of tax-related data. Nevertheless, empirical evidence indicates that conventional tax administration methods including manual reconciliation, compliance checking, and inspection are increasingly inadequate in addressing emerging forms of tax fraud. These include the circulation of counterfeit invoices, the fabrication of fictitious transactions, and cross-border tax evasion facilitated by digital platforms.

A principal constraint is the fragmented nature of tax data. Taxpayer information is not integrated in real time with related state databases, including those of the banking system, customs authorities, social security agencies, and business registration departments. This lack of interoperability impedes the construction of a comprehensive and up-to-date financial profile for each taxpayer, thereby reducing the effectiveness of risk-based audit selection.

Furthermore, the current system suffers from significant operational overload. Tax officers are required to process an overwhelming volume of declarations and supporting documents using predominantly manual workflows. Consequently, risk assessments of taxpayer compliance are often based on subjective judgment and experiential knowledge rather than on objective, data-driven indicators. The absence of big data analytics and predictive modeling tools exacerbates this limitation.

A direct consequence of these shortcomings is that fraud detection remains largely ex-post that is, after violations have already occurred rather than ex-ante. Proactive, automated alert systems capable of identifying anomalous transactions or high-risk filings in real time are not yet operational. Although basic AI applications, such as automated tax filing portals, have been introduced, Vietnam has not yet fully harnessed the potential of advanced artificial intelligence techniques, including machine learning, natural language processing, or predictive analytics, within its tax administration framework.

From an institutional perspective, no formal legal or regulatory framework currently governs the deployment of AI in tax administration. Critical issues such as legal liability for AI-generated errors, data privacy and security standards for taxpayer information, and technical certification requirements for AI models used in public financial management

remain unaddressed. In parallel, the necessary data infrastructure, including centralized data warehouses or data lakehouses, has not been systematically developed.

In response to these gaps, the development of a dedicated Data AI architecture for the tax sector leveraging autonomous (Agentic) AI on an integrated data platform (Data Lakehouse) has become an urgent policy and technical priority. Such a system is not intended to replace the legal authority or discretionary decision-making of human tax officers. Rather, it is designed to function as an intelligent assistant (Tax Copilot) that automates analytical workflows, optimizes resource allocation, enhances audit transparency, and supports equitable state revenue collection.

In summary, the current state of AI application in Vietnam's tax administration is characterized by a substantial gap between data availability and analytical capacity. This disconnect underscores the necessity for systematic, infrastructure-based, and policy-supported integration of AI into tax governance.

4. Benefits of applying data AI

4.1. Enhancing Tax Administration Efficiency

The application of Data AI contributes to enhancing tax administration efficiency by automating business processes and strengthening data analysis capabilities. Instead of relying on manual processing methods, the system can automatically collect, process, and analyze large volumes of data in a short period, thereby supporting tax authorities in making faster and more accurate decisions.

Specifically, Data AI significantly reduces reliance on the subjective assessments of tax officers, which are often influenced by personal experience or information limitations. Artificial intelligence models operate based on data and algorithms, enabling the detection of anomalies with higher accuracy, especially in sophisticated fraud cases that traditional methods struggle to identify. As a result, the effectiveness of detecting and handling tax violations is markedly improved.

4.2. Optimizing Management Resources

One of the standout benefits of Data AI is its ability to optimize resource allocation through risk-scoring mechanisms. Based on data analysis criteria, the system can identify and classify taxpayers according to different risk levels, thereby helping tax authorities focus their inspection and audit resources on high-risk entities.

This approach not only minimizes unnecessary inspections but also contributes to cost savings and improves the work efficiency of tax officers. At the same time, reducing inspection pressure on compliant businesses creates a more favorable environment for their production and business activities, contributing to an improved investment climate.

4.3. Increasing Transparency and Fairness in Tax Administration

Data AI contributes to enhancing transparency and fairness within the tax administration system by standardizing decision-making processes. Artificial intelligence systems operate based on pre-defined data and algorithms, helping to minimize subjective human intervention.

Consequently, errors in business processes can be reduced, while negative behaviors arising during management can be limited. The application of clear and consistent risk assessment criteria also ensures fairness among taxpayers, helping to build trust in the tax authority among businesses and citizens.

4.4. Improving Taxpayer Experience

Beyond enhancing management efficiency, Data AI also brings many direct benefits to taxpayers by improving the quality of public services. Systems that support automatic declaration and error checking before submission help minimize errors in documents, thereby reducing the risk of penalties or the need for multiple adjustments.

Furthermore, intelligent chatbots and virtual assistants capable of providing quick, 24/7 information and advice make it easier for taxpayers to access policies and fulfill their tax obligations conveniently. This not only increases the satisfaction levels of citizens and businesses but also contributes to promoting voluntary compliance within the tax system. The potential of AI to enhance taxpayer experience and voluntary compliance has been particularly emphasized in the Asia-Pacific context, where digital transformation trajectories share similarities with Vietnam (Shakil & Tasnia, 2022).

5. Challenges and issues in implementation

5.1. Fragmented and Non-Unified Data

One of the most significant challenges in implementing Data AI for tax administration is the fragmented and nonunified state of data across different systems. Currently, taxpayerrelated data

are stored across multiple agencies, including banks, customs authorities, social security institutions, and business registration offices, employing disparate data standards and structures.

Differences in data formats, coding conventions, and update procedures render data integration highly complex, thereby diminishing the effectiveness of analytical models. Furthermore, interagency system connectivity is constrained by technical infrastructure limitations and coordination mechanisms, resulting in untimely or incomplete information sharing.

Consequently, to harness the full potential of Data AI, it is necessary to establish unified data standards and interoperable connection mechanisms among systems, while promoting effective and controlled data sharing.

5.2. Security and Information Safety Risks

Tax data constitute an exceptionally sensitive category of information, directly pertaining to the financial details and business operations of both enterprises and individuals. Largescale Data AI deployment amplifies the risks of cyberattacks, data breaches, and unauthorized access.

Therefore, the system must be designed in accordance with highlevel security standards, encompassing robust data encryption (e.g., AES256), strict rolebased and functionbased access controls, as well as continuous security monitoring systems capable of timely threat detection and response.

Moreover, ensuring information safety is not solely a technical issue but also involves management processes and user awareness, necessitating appropriate internal control mechanisms and personnel training. Recent studies confirm that AI deployment in tax systems without robust security protocols can inadvertently create new vulnerabilities, making cybersecurity risk assessment an integral part of any AI adoption strategy (Tsikalo et al., 2024).

5.3. Human Resource Limitations

The implementation of Data AI requires tax officers to possess not only domain expertise in tax procedures but also competencies in technology and data analytics. Although no systematic empirical assessment of Vietnam's tax workforce competencies is currently available, prior studies on developing economies (e.g., Saragih et al., 2023 for Indonesia) have identified similar human resource gaps. This suggests likely capacity constraints in Vietnam's current workforce, highlighting a direction for future research.

The shortage of data analytics skills and AI literacy significantly hinders the effective exploitation of technological systems. Simultaneously, the ability to adapt to a digitized working environment and automated tools presents a challenge for a segment of the workforce.

Thus, a systematic strategy for human resource training and development is required, combining indepth technological instruction with enhanced awareness of digital transformation across the sector.

5.4. Incomplete Legal Framework

Alongside technical and humanrelated challenges, the legal framework governing Data AI implementation in Vietnamese tax administration remains under development. Issues such as legal liability arising from AIassisted decisionmaking, regulations on data collection, storage, and sharing, as well as oversight mechanisms for automated systems, have not yet been fully or clearly stipulated.

The absence of a coherent legal environment may constrain the deployment of novel technological solutions while harboring potential legal and ethical risks during system operation.

Consequently, it is essential to develop and refine an appropriate legal framework that both encourages innovation and effectively controls the risks associated with applying artificial intelligence in public administration. The European experience similarly highlights that legal ambiguity surrounding AI-assisted decision-making remains a significant barrier to adoption, necessitating proactive regulatory reforms (Owens et al., 2021).

6. Case study

Around the world, a growing number of countries have increasingly adopted information technology in tax management to improve efficiency and transparency in budget collection.

United States

In the United States, the Internal Revenue Service (IRS) has progressively incorporated artificial intelligence (AI) into tax administration to strengthen compliance enforcement and improve operational efficiency. Rather than replacing traditional audit methods, AI is deployed as a complementary tool that enhances data-driven decision-making and risk management.

A core application of AI within the IRS lies in advanced data analytics and machine learning techniques used to process large-scale, multi-source datasets, including tax returns, financial transactions, and third-party reporting. These systems enable anomaly detection and pattern recognition, allowing tax authorities to identify complex and previously undetectable forms of tax evasion. By moving from rule-based auditing to predictive risk modeling, the IRS has significantly improved its ability to detect non-compliant behavior.

Moreover, AI supports risk-based compliance strategies through the development of taxpayer risk profiles. This approach allows the IRS to prioritize audits and enforcement actions toward high-risk individuals and entities, particularly high-income taxpayers and those with substantial tax liabilities. As a result, administrative resources are allocated more efficiently, reducing unnecessary audits while increasing enforcement effectiveness.

The implementation of AI has also contributed to measurable improvements in tax administration outcomes. These include enhanced detection and prevention of sophisticated fraud schemes, increased recovery of unpaid taxes, and improved timeliness in compliance monitoring. In addition, the IRS has expanded the use of AI-powered digital services, such as chatbots and virtual assistants, to provide real-time support and guidance for taxpayers, thereby improving service accessibility and user experience.

Overall, the U.S. experience demonstrates that the integration of AI into tax administration can simultaneously enhance enforcement capacity, optimize resource allocation, and improve taxpayer services. This model provides valuable lessons for developing countries seeking to modernize their tax systems through data-driven governance.

Australia

Australia is frequently cited in the literature as a leading example in integrating artificial intelligence (AI) and advanced data analytics into tax administration. Through a comprehensive digital transformation strategy, the Australian Taxation Office (ATO) has progressively developed a data-driven tax ecosystem, in which AI plays a central role in enhancing compliance and optimizing administrative efficiency (OECD, 2022; ATO, 2024).

A key feature of ATO's approach is the use of real-time data combined with machine learning algorithms to support taxpayers during the filing process. The real-time nudging system embedded in the MyTax e-filing platform applies a "nearest neighbour" method to compare taxpayers' declarations with those of similar peer groups. When significant discrepancies are detected, the system generates timely alerts, enabling taxpayers to review and correct their submissions. This proactive mechanism helps reduce errors and strengthens voluntary compliance at the early stage of the tax administration process (ATO, 2021; OECD, 2022).

In addition to supporting voluntary compliance, the ATO has strengthened its advanced analytics capabilities through the "Smarter Data" program, launched in 2015. This initiative focuses on developing AI models to process large-scale datasets, identify anomalous patterns, and assess compliance risks. These models are extensively applied in detecting tax evasion, prioritizing high-risk cases, and supporting audit and investigation activities (ATO, 2024; PwC, 2023). The deployment of numerous AI models in operational settings demonstrates the maturity of Australia's data analytics infrastructure in tax administration.

The effectiveness of AI adoption is evident in its practical outcomes. AI-enabled systems have contributed significantly to identifying unreported tax liabilities and preventing fraudulent refund claims, while also improving risk management and resource allocation. Beyond enforcement, AI has enhanced public service delivery by reducing processing time and improving taxpayer support (World Bank, 2021; OECD, 2022).

Overall, Australia's experience suggests that successful AI implementation in tax administration requires an integrated approach combining robust data infrastructure, advanced analytical models, and digital service platforms. This integration not only improves administrative efficiency and transparency but also promotes voluntary compliance, ultimately contributing to a modern and sustainable tax system (IMF, 2023; OECD, 2022).

United Kingdom

In the United Kingdom, HM Revenue & Customs (HMRC) has implemented the Connect system an advanced data analytics platform that leverages artificial intelligence (AI) and machine learning to detect tax fraud and non-compliance. The system integrates and analyzes data from a wide range of sources, including bank accounts, credit card transactions, property records, and social media,

enabling a comprehensive view of taxpayer behavior (HMRC, 2023; OECD, 2022).

Connect employs advanced statistical techniques and predictive analytics to identify anomalies in tax data. Functioning similarly to credit scoring models, the system assesses the likelihood of non-compliance and prioritizes high-risk cases for further investigation. A distinctive capability of Connect lies in its ability to compare taxpayers' declared income with their observed lifestyle indicators, such as ownership of high-value assets, thereby uncovering discrepancies that may signal underreporting or tax evasion.

Since its implementation, Connect has played a significant role in reducing the "tax gap" the difference between tax liabilities owed and taxes actually collected. Empirical evidence suggests that the system has contributed to recovering approximately £11 billion annually. In 2023 alone, Connect processed over 100 billion data points and triggered more than 85,000 compliance interventions, demonstrating its scalability and effectiveness (HMRC, 2023).

Despite its success, the system faces several challenges. Data quality remains a critical concern, as integrating information from multiple sources may introduce inconsistencies that affect analytical accuracy. In addition, the extensive use of personal data raises issues related to privacy and data protection. Furthermore, the operational and maintenance costs of the system are substantial, estimated at around £100 million per year. Nevertheless, the UK experience highlights the effectiveness of large-scale data integration and AI-driven analytics in strengthening tax enforcement and reducing fraud.

Brazil

Brazil provides a notable example of AI application in tax administration within a developing country context, particularly through the Intelligent Tax System (TIS) implemented in the state of Ceará. Faced with the challenge of monitoring tax compliance across more than 36,700 retailers and over 60,000 point-of-sale (POS) devices, tax authorities have adopted AI to process high-frequency transactional data in real time (World Bank, 2021; OECD, 2022).

The TIS platform utilizes machine learning algorithms to analyze over 2.5 million electronic sales transactions daily, enabling the detection of irregularities and potential tax evasion behaviors. A key feature of the system is its ability to generate explainable outputs, allowing tax analysts and auditors to understand the underlying causes of anomalies and make informed enforcement decisions.

The implementation of TIS has produced significant outcomes. Tax revenues in Ceará increased by approximately 7% annually over three consecutive years, compared to only 1% growth in regions without similar systems. In addition, the system has effectively identified and prevented fraudulent practices, such as the manipulation of transaction values to evade value-added tax (VAT). The integration of real-time dashboards and reporting tools has further enhanced monitoring capabilities and improved operational efficiency.

Brazil's experience demonstrates that even in environments with limited institutional capacity, targeted AI solutions when combined with digital transaction systems can substantially improve tax compliance and revenue performance. More broadly, it underscores the critical role of information technology in enhancing transparency and effectiveness in tax administration.

Key Cross-Country Lessons for Vietnam

The four cases provide three critical lessons for Vietnam. First, unified data infrastructure is non-negotiable. The US, UK, and Australia all succeed because of national data integration strategies; Vietnam›s fragmented systems remain a major bottleneck. Second, proactive nudging tools improve voluntary compliance at low cost. Australia›s real-time error alerts on the MyTax platform demonstrate that AI can guide taxpayers before filing, reducing the need for post-hoc audits. Vietnam should prioritize such taxpayer-facing tools. Third, start small and scale gradually. Brazil›s TIS system in Ceará state a targeted solution focused on one region and one data source (POS transactions) achieved a 7% annual revenue increase. This suggests that Vietnam should pilot AI in one or two provinces (e.g., Ho Chi Minh City or Hanoi) before any nationwide expansion, rather than attempting a full-scale Connect-style system from the outset.

7. Proposals and recommendations

To effectively implement Data AI for tax administration in Vietnam, the following recommendations synthesize international best practices and directly address the three cross-country lessons.

First, establish a unified national data platform with cross-sectoral connectivity. A unified data infrastructure is the foundation for any AI system. Vietnam must promote data integration and interoperability between the tax authority and

relevant ministries (banking, customs, social security, business registration). Common data standards should be developed to ensure real-time sharing capabilities, alongside modern infrastructure such as Data Lakehouse and big data processing platforms.

Second, prioritize low-cost, high-impact AI tools, particularly real-time nudging systems. Vietnam should first deploy AI-powered error-checking and alert mechanisms within its existing e-invoicing and e-filing systems. These nudging tools can guide taxpayers to correct errors before submission, thereby promoting voluntary compliance at a relatively low cost and without the privacy risks associated with large-scale fraud detection systems.

Third, complete the legal framework for data and artificial intelligence. The State must finalize regulations on data management, sharing, and protection, particularly concerning financial data and personal information. Legal liability for AI-assisted decisions should be clarified, including mechanisms for accountability and oversight. This is especially critical given the privacy concerns raised by the UK›s Connect system (see Section 6, United Kingdom).

Fourth, invest in digital human resource development for the tax sector. A long-term training strategy is needed to enhance workforce competencies in data analytics and AI tool utilization. Vietnam should also attract IT and data science talent while strengthening collaboration with educational institutions.

Fifth, adopt a phased, localized pilot approach, explicitly learning from the UK's cost and privacy challenges. While the UK›s Connect system recovers approximately £11 billion annually, it incurs around £100 million in yearly operating costs and raises significant privacy concerns. For Vietnam, a full-scale Connect-style system is neither financially feasible nor legally advisable at this stage. Instead, Vietnam should pilot AI in one or two provinces (e.g., Ho Chi Minh City or Hanoi), focusing on a single data source (e.g., e-invoicing transactions) before any nationwide expansion. Any pilot must include: (i) a public cost-benefit analysis, (ii) explicit privacy safeguards under Decree No 13/2023/ND-CP, and (iii) an independent oversight mechanism to audit AI-generated risk scores annually.

Sixth, strengthen public-private partnerships and international cooperation. Technology enterprises can provide technical solutions and support deployment. International cooperation with OECD members (e.g., Singapore, South Korea, Estonia) can help Vietnam access advanced models and shorten implementation timelines.

Conclusion

In the context of rapid digital transformation occurring globally, the application of Data AI in tax administration is not merely an inevitable trend but also an urgent requirement to enhance the effectiveness of public governance. By exploiting big data and applying artificial intelligence technologies, tax authorities can significantly improve monitoring capabilities, fraud detection, and resource optimization, while concurrently contributing to the development of a more transparent, modern, and equitable financial system.

However, the process of Data AI implementation in Vietnam still faces numerous challenges related to data, technological infrastructure, legal frameworks, and human resource quality. These factors necessitate synchronous resolution with a clear roadmap to ensure that technology application is not only effective but also sustainable and adapted to practical conditions.

In the future, with technological advancements and the maturation of the national data ecosystem, Data AI could be expected to play a central role in building an intelligent tax administration model. This will serve not merely as a decisionsupport tool but also as a platform for driving innovation in public governance, toward a transparent, efficient, and sustainable digital finance system.

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