

Tax reactions to the Covid-19 on supporting the economy in Vietnam: Assess from tax expenditures approach

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Abstract:

Tax expenditures are of interests to researchers and practice-makers because of their implications for government policy goals; however, the lack of homogeneity in tax expenditures data lead to remarkable limitation on the number of research on this topic (Dom & McCulloch, 2019; von Haldenwang, Redonda, & Aliu, 2021). As the world confronts the COVID-19 pandemic, tax expenditures are back to being a contemporary topic, discuss the role of fiscal policies in financing inclusive development or post-pandemic recovery requirements (De Mooij, Fenochietto, Hebous, Leduc, & Osorio-Buitron, 2020; Dom & McCulloch, 2019; Harman et al., 2021). On the basis of secondary data analysis, this article focuses on analyzing aspects of Vietnam's tax responses in the period of 2019 - 2022 in order to draw a picture of Vietnam using fiscal tools to support recovery during the Covid-19 pandemic. The article finds similarities between Vietnam's tax expenditures and the global context, which is their importance during the Covid-19 period along with the limitations of systematic statistical data.

Keywords: Tax expenditures, the COVID-19 pandemic, fiscal policies, Vietnam.