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Tax Management in Livestream Sales on TikTok in Vietnam: Current Challenges and Regulatory Solutions

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Abstract

In recent years, e-commerce has experienced rapid growth, ushering in a new era of online business. Among emerging trends, livestream sales have gained significant popularity, particularly on the TikTok platform in Vietnam. This shift not only transforms traditional business models but also presents considerable challenges for tax administration.

Against this backdrop, this paper examines the current legal framework governing tax administration in e-commerce and livestream sales on TikTok in Vietnam. It further proposes recommendations to enhance the country's legal system and improve tax management efficiency for these digital business activities.

Keywords: Tax Administration, Livestream Sales, TikTok Platform, Legal Framework, Vietnam

1. Introduction

In today's digital economy, livestream selling on the TikTok platform is gaining significant traction and making a substantial contribution to national budget (NB) revenue in Vietnam. Statistics indicate that from 2022 to the present, the country has 76.95 million social media users, with 75.6% using TikTok. On average, 2.5 million livestream selling sessions take place each month, involving over 50,000 sellers, and TikTok accounts for 17.2% of total e-commerce sales.¹

However, the rapid expansion of this business model presents considerable challenges for tax administration. One of the most pressing issues is accurately determining revenue from each livestream session, which serves as the basis for tax calculation. Sellers often implement various promotional programs, offer discounts, or cancel orders during livestreams, leading to discrepancies between reported figures and actual earnings.² Additionally, the absence of a clear and specific legal framework governing livestream sales in Vietnam complicates tax monitoring and enforcement.

This paper examines the current legal landscape and identifies key challenges in tax administration for TikTok-based livestream sales in Vietnam. It further proposes solutions to strengthen the regulatory framework and improve tax management efficiency in this rapidly evolving sector.

2. Materials and Methods

This paper uses a qualitative research methodology to explore the tax management framework for livestream sales on the TikTok platform in Vietnam, identifying the existing challenges and proposing solutions for improvement. The study is based on primary and secondary data sources, including legal documents, government reports, and articles about tax administration.

¹ ECP Media. Những con số thống kê về marketing tại Việt Nam [Statistical Data on Marketing in Vietnam]. 2022 [cited 25 Dec. 2024]. Retrieved from: <https://ecpmedia.vn/nhung-con-so-thong-ke-ve-content-marketing-tai-viet-nam-2022-ma-ban-nen-biet-phan-1.html>.

² Mai Chi. Livestream bán hàng: Khai, nộp thuế như thế nào? [Livestream Sales: How to declare and pay taxes?]. *Báo điện tử Chính Phủ [Government Electronic Newspaper]*. 2024 [updated 11 Nov. 2024, cited 25 Dec. 2024]. Retrieved from: <https://baochinhphu.vn/livestream-ban-hang-khai-nop-thue-nhu-the-nao-102241108160922529.htm>.

The primary data were collected through in-depth interviews with stakeholders involved in the tax management of livestream sales, including tax officials from the General Department of Taxation (GDT), representatives from TikTok, and business owners engaged in livestream selling. These interviews provided insights into the practical challenges of tax compliance, the enforcement of current regulations, and the effectiveness of existing policies.

Secondary data sources included official legal documents, government reports, tax regulations, and academic publications related to e-commerce taxation in Vietnam. The key legal documents reviewed for this paper include:

1. **Decree No. 123/2020/ND-CP on Invoices and Documents** – This decree governs the use of electronic invoices (e-invoices) for business transactions in Vietnam, including those involving e-commerce platforms like TikTok. It is critical for understanding the framework around invoicing and revenue reporting in the context of livestream sales.
2. **Circular No. 78/2021/TT-BTC on Tax Management** – This circular provides detailed instructions on tax management, including the registration, declaration, and payment of taxes by businesses, with specific provisions for e-commerce and online businesses. It outlines the obligations for businesses to declare and pay taxes related to their operations, including livestream sales.
3. **Decree No. 132/2020/ND-CP on Tax Administration** – This decree regulates the implementation of tax administration measures for enterprises, focusing on compliance, enforcement, and the collection of tax revenues from various sources, including online and e-commerce activities.
4. **Circular No. 100/2021/TT-BTC on Tax Declaration and Payment** – This circular is particularly relevant for understanding the tax declaration process for online businesses, including those involved in livestream sales. It establishes the responsibilities of online platforms and intermediary organizations in facilitating tax payments and compliance.
5. **Law on E-Commerce 2005 (Amended in 2018)** – This law governs e-commerce activities in Vietnam, providing a legal framework for online businesses, including livestream sales on platforms like TikTok. It serves as a foundational document for understanding the regulatory environment for digital businesses in Vietnam.
6. **Law on Personal Income Tax (PIT) 2007 (Amended in 2012)** – This law outlines the taxation of individual income, which is relevant for livestream sellers who may be subject to personal income tax based on their earnings from livestream sales.
7. **Other Legal Documents on Taxation and E-Commerce** – Additional relevant documents, including national tax policies, government reports, and regulatory guidelines issued by the Ministry of Finance and the General Department of Taxation, were also reviewed to understand the broader context of tax management in e-commerce and livestream selling.

In this paper, the data were analyzed using thematic analysis. This approach involved categorizing the data into key themes such as the effectiveness of current tax regulations, the role of technology in tax administration,

challenges related to livestream sales, and gaps in the legal framework. The study further evaluated the effectiveness of existing tax policies and identified areas for improvement.

The analysis in the paper also considered the integration of emerging technologies, such as Big Data and artificial intelligence (AI), in monitoring and enforcing tax compliance within the livestream sales sector. Additionally, the research examined the role of online platforms like TikTok in facilitating tax administration and enhancing transparency in the revenue reporting process.

3. Results and Discussion

3.1 Current Legal Framework for Tax Management in Livestream Selling on the TikTok Platform in Vietnam

3.1.1 Achievements in the Practical Application of Tax Law in Livestream Sales on TikTok

In recent years, Vietnam has made significant strides in enhancing tax management to adapt to emerging business models, achieving notable progress in regulating livestream sales on digital platforms, particularly TikTok.

Firstly, tax management in livestream sales plays a crucial role in increasing state budget revenues. As of 2024, total state budget revenue from e-commerce activities reached 38.871 trillion VND, marking a 2.8-fold increase compared to 2023.³ Additionally, livestream sales sessions generating hundreds of billions of VND in revenue have become more common, significantly contributing to tax collections when taxable income is properly declared.⁴

Secondly, the General Department of Taxation has implemented digital tools to enhance tax administration efficiency. The launch of the electronic information portal (Etaxvn.gdt.gov.vn) and the eTax Mobile application has brought considerable improvements in managing tax obligations related to TikTok livestream sales.⁵ According to the General Department of Taxation, since the portal's implementation, total state budget revenue has reached 20.261 trillion VND, with direct payments via the portal exceeding 8.687 trillion VND in just over ten months in 2024.⁶ This platform enables taxpayers to conveniently

³ Anh Minh. Cơ quan thuế sáng tạo trong quản lý thuế hoạt động thương mại điện tử [Tax Authorities' Innovative Approaches in Managing E-Commerce Taxation]. *Báo điện tử Chính Phủ [Government Electronic Newspaper]*. 2024 [updated 25 Dec. 2024, cited 5 Feb. 2025]. Retrieved from: <https://baohinhphu.vn/co-quan-thue-sang-tao-trong-quan-ly-thue-hoat-dong-thuong-mai-dien-tu-102241225184648799.htm>.

⁴ HMPLaw. Quản lý thuế trong hoạt động livestream sao cho phù hợp [Tax Management in Livestream Sales: Ensuring Compliance and Effectiveness]. 2024 [cited 25 Dec. 2024]. Retrieved from: <https://hmplaw.vn/vi/quan-ly-thue-trong-hoat-dong-livestream-sao-cho-phu-hop>.

⁵ Kim Lien. Tổng cục Thuế ra mắt Cổng thông tin điện tử Etaxvn.gdt.gov.vn và ứng dụng eTax Mobile [General Department of Taxation Launches Etaxvn.gdt.gov.vn and eTax Mobile Application]. 2022 [cited 25 Dec. 2024]. Retrieved from: https://www.mof.gov.vn/webcenter/portal/tptlct/pages_r/l/ch-i-tiet-tin-tptlct?dDocName=MOFUCM226345.

⁶ Anh Minh. Nâng cao hiệu quả quản lý thuế đối với hoạt động thương mại điện tử xuyên biên giới [Enhancing Tax Management Efficiency in Cross-Border E-Commerce]. *Báo điện tử Chính Phủ (Government Electronic Newspaper)*.

fulfill their tax obligations, check their tax status, and monitor their accounts in real time. Additionally, the system's transaction records between buyers and sellers enhance transparency in online sales activities.⁷

Thirdly, Vietnam has leveraged digital transformation to improve tax management for livestream sales. One major advancement is the mandatory adoption of electronic invoices (e-invoices) for e-commerce transactions, including livestream sales. In 2020, the government issued Decree No. 123/2020/ND-CP, which regulates invoices and documentation, requiring all businesses, economic organizations, households, and individual traders to implement e-invoicing (with limited exceptions). Additionally, the Ministry of Finance's Circular No. 78/2021/TT-BTC provides further guidance on e-invoice implementation. By the end of 2024, 100% of enterprises in Vietnam had transitioned to e-invoices, with over 11.48 billion e-invoices issued.⁸

Moreover, Big Data analytics and artificial intelligence (AI) have been integrated into tax administration to detect fraudulent activities and improve oversight. On November 21, 2024, the General Department of Taxation launched an AI-powered virtual assistant application to assist taxpayers.⁹ This tool compiles and categorizes legal regulations, policies, and administrative tax procedures, enhancing accessibility for users. Simultaneously, AI has been deployed to analyze e-invoice data to identify risks related to unusual pricing, VAT refund fraud, and suspicious invoice trading chains. These innovations strengthen tax enforcement and help authorities identify tax evasion risks more effectively.¹⁰

2024 [updated 25 Dec. 2024, cited 25 Dec. 2024]. Retrieved from: <https://baochinhphu.vn/nang-cao-hieu-qua-quan-ly-thue-doi-voi-hoat-dong-thuong-mai-dien-tu-xuyen-bien-gioi-10224122519010101.htm>.

⁷ Thuy Thi Le Nguyen, Yen Thi Hai Mac, Minh Thi Hong Nguyen and Viet Thi Hong Bui. Assessing determinants of tax officials' intention to continue applying e-tax in Vietnam: Attitude toward the continued application of e-tax as a mediator. *International Journal of Data and Network Science*. 2023.

⁸ Trung Kien. Tổng kết năm 2024: ngành Thuế đạt nhiều kết quả nổi bật 2024 [Year-End Review: Outstanding Achievements of the Tax Sector]. *Tạp chí điện tử Thuế Nhà nước [State Tax Electronic Journal]*. 2024 [updated 20 Dec. 2024, cited 5 Feb. 2025]. Retrieved from: <https://thuenhanuoc.vn/tapchi/chuyen-muc/thoi-su/tin-hot/83cf992b-c484-4147-b3ff-40e7dbdae27f>.

⁹ Trung Kien. Tổng kết năm 2024: ngành Thuế đạt nhiều kết quả nổi bật 2024 [Year-End Review: Outstanding Achievements of the Tax Sector]. *Tạp chí điện tử Thuế Nhà nước [State Tax Electronic Journal]*. 2024 [updated 20 Dec. 2024, cited 5 Feb. 2025]. Retrieved from: <https://thuenhanuoc.vn/tapchi/chuyen-muc/thoi-su/tin-hot/83cf992b-c484-4147-b3ff-40e7dbdae27f>.

¹⁰ Trung Kien. Tổng kết năm 2024: ngành Thuế đạt nhiều kết quả nổi bật 2024 [Year-End Review: Outstanding Achievements of the Tax Sector]. *Tạp chí điện tử Thuế Nhà nước [State Tax Electronic Journal]*. 2024 [updated 20 Dec. 2024, cited 5 Feb. 2025]. Retrieved from: <https://thuenhanuoc.vn/tapchi/chuyen-muc/thoi-su/tin-hot/83cf992b-c484-4147-b3ff-40e7dbdae27f>.

It can be seen that Vietnam's progress in tax management for livestream sales on TikTok reflects a proactive approach to adapting to digital commerce. However, further regulatory refinements and technological enhancements are needed to ensure robust enforcement and compliance in this rapidly evolving sector.

3.1.2 Challenges and Limitations in the Practical Application of Tax Management Law

While tax management laws have yielded certain positive outcomes, as above mentioned, significant challenges persist for tax authorities in effectively regulating livestream selling activities on the TikTok platform.

Firstly, the lack of mechanisms to monitor financial transactions and revenue is a major obstacle. There is no comprehensive system in place to track the financial transactions and revenue generated from TikTok livestream sales. While Article 15 of the 2019 Tax Administration Law mandates inter-agency cooperation to support tax authorities in managing taxes and sharing information, current regulations only specify the responsibilities of commercial banks (as outlined in Article 30 of Decree 126/2020/ND-CP) and fail to define the obligations of other relevant agencies. This gap hinders effective oversight and enforcement of tax regulations in the livestream sales sector. Additionally, there is a regulatory loophole in TikTok Shop's registration process. To the best of the authors' knowledge, sellers who register their businesses under the corporate category are required to provide a tax identification number (TIN). However, individual or household businesses are not required to submit a TIN, allowing some sellers to exploit this gap and evade proper tax registration.

Furthermore, revenue assessment for livestream sellers heavily depends on invoices, but diverse payment methods - such as e-wallets (e.g., Momo, Zalopay) and cash-on-delivery (COD) - complicate tax enforcement. Many businesses conduct transactions without issuing invoices, falsify invoices, or use personal bank accounts that are not linked to tax authorities, making revenue tracking difficult.¹¹ **Secondly**, the lack of specific provisions for controlling taxpayer information presents a significant challenge. Vietnamese tax law does not have clear regulations for tracking taxpayer information. According to Section 2, Article 4 of Circular No. 40/2021/TT-BTC, individuals and household businesses with annual revenue below 100 million VND are exempt from value-added tax (VAT) and personal income tax (PIT). To evade taxation, some sellers open multiple bank accounts and distribute their income across these accounts, ensuring that no single account exceeds the 100 million VND threshold per year. This practice facilitates tax evasion and complicates enforcement efforts.¹²

¹¹ Nguyen Tran Hung. Thanh toán điện tử tại Việt Nam giai đoạn 2022-2025: Triển vọng, thách thức và một số giải pháp phát triển [Electronic Payments in Vietnam 2022-2025: Prospects, Challenges, and Development Strategies]. *Tạp chí Công Thương [Industry and Trade Journal]*. 2022 [updated 14 Jun. 2022, cited 5 Feb. 2025]. Retrieved from: <https://tapchicongthuong.vn/thanh-toan-dien-tu-tai-viet-nam-giai-doan-2022-2025--trien-vong--thach-thuc-va-mot-so-giai-phap-phat-trien-89400.htm>.

¹² Nguyen Tran Hung. Thanh toán điện tử tại Việt Nam giai đoạn 2022-2025: Triển vọng, thách thức và một số giải pháp

Thirdly, there is weak oversight of livestream selling activities on TikTok, leading to ineffective regulation. During livestream sessions, sellers showcase and promote products, but transactions are often completed outside of TikTok Shop. Rather than using TikTok's integrated shopping cart, sellers frequently redirect customers to private messaging platforms like Zalo, bypassing tax obligations and creating untraceable sales records. This practice not only enables tax evasion but also allows sellers to build direct relationships with customers. Furthermore, certain livestream sales practices may violate criminal law. Article 321 of the 2015 Penal Code prohibits gambling-related activities, yet some TikTok Live sellers use gambling-like tactics. For instance, the sale of Labubu figurines involves livestream hosts organizing lottery-style games to select buyers, blurring the line between legitimate commerce and illegal gambling.¹³

Fourthly, there is a lack of tax awareness among many individuals and small businesses engaged in TikTok livestream sales. This limited understanding of tax regulations often results in unintentional non-compliance, which further complicates enforcement efforts and undermines effective tax management.

Fifthly, there has been insufficient public awareness and education regarding tax obligations. Government efforts to raise awareness and educate sellers about tax compliance have been inadequate. Without targeted outreach campaigns, many online sellers remain unaware of their legal tax responsibilities, which contributes to lower compliance rates.

Sixthly, despite achieving numerous positive outcomes, the application of artificial intelligence (AI) in Vietnam faces considerable challenges and limitations. Some regulations related to risk management in tax oversight require further refinement to effectively integrate information technology and AI solutions. These improvements should include developing a criteria index, determining the weighting and scoring of criteria, and identifying high-risk taxpayers for inclusion in tax audit and inspection plans. However, these processes often rely on subjective human judgment and lack high accuracy. Furthermore, the databases supporting risk management in tax administration have not been effectively controlled or updated in a timely manner, which compromises their accuracy for analysis purposes. Additionally, the use of information technology for risk management does not keep pace with evolving legal policies. Finally, there is a shortage of qualified human

resources in risk management, particularly those with expertise in science and big data analysis.¹⁴

Seventhly, the oversight and inspection of online sales activities face numerous challenges and lack effectiveness. To the best of the authors' knowledge, there is no specialized agency dedicated to monitoring online sales, leading to a lack of expertise in overseeing these activities. Furthermore, the legal provisions regarding penalties for violations in the online sales sector are weak and insufficiently detailed, which hampers effective enforcement and accountability.

4. Recommendations

4.1 Recommendations for Strengthening Tax Regulations on Livestream Sales Activities on the TikTok Platform in Vietnam

The failure to collect taxes from entities participating in livestream sales on the TikTok platform not only results in a loss of state revenue but also creates an unfair business environment. To address this issue, the authors propose several recommendations as follows:

Firstly, it is crucial to establish a dedicated legislative framework for managing taxation in e-commerce, with particular emphasis on livestream sales on TikTok. Amendments and supplements to tax legislation should be clear, transparent, and provide detailed guidance to facilitate effective implementation.

Secondly, provisions regarding tax declaration and payment on behalf of individuals and entities under the authorization framework in Circular 100/2021/TT-BTC should be amended and supplemented. It is essential to mandate all intermediary organizations to be responsible for declaring and paying taxes on behalf of online businesses, provided they possess the necessary conditions and mechanisms for such tasks.

Thirdly, specific regulations addressing the control of taxpayer information in livestream sales activities need to be enacted. Clear responsibilities should be delineated for network service providers, particularly TikTok, to support tax authorities in monitoring online business, especially livestream sales. Additionally, tax authorities should collaborate with financial institutions, banks, and e-wallet providers to develop a system that monitors financial transactions between sellers and buyers on TikTok. This system should be designed to automatically connect with the tax authority's database, facilitating the monitoring and aggregation of revenue from online payment transactions. Furthermore, stringent penalties should be established for instances of failure to report or misreport revenue.

Fourthly, it is proposed that Article 4 of Decree 123/2020/ND-CP be amended, as it currently does not stipulate tax declaration procedures for invoice adjustments when a buyer returns goods. In such cases, tax management authorities have guided the application of Article 19 of Decree 123/2020/ND-CP and Article 7 of Circular

phát triển [Electronic Payments in Vietnam 2022-2025: Prospects, Challenges, and Development Strategies]. *Tạp chí Công Thương [Industry and Trade Journal]*. 2022 [updated 14 Jun. 2022, cited 5 Feb. 2025]. Retrieved from: <https://tapchicongthuong.vn/thanh-toan-dien-tu-tai-vietnam-giai-doan-2022-2025--trien-vong--thach-thuc-va-mot-so-giai-phap-phat-trien-89400.htm>.

¹³ Yên Châu. Chơi 'xổ số' Labubu trên livestream TikTok có phải cờ bạc trá hình? [Playing 'Labubu Lottery' on TikTok Livestream: A Form of Illegal Gambling?]. *Báo Tuổi trẻ [Youth Newspaper]*. 2024 [updated 18 Aug. 2024, cited 5 Feb. 2025]. Retrieved from: <https://tuoitre.vn/choi-xo-so-labubu-tren-livestream-tiktok-co-phai-co-bac-tra-hinh-20240816170929132.htm>.

¹⁴ Vũ Chí Hùng. Nghiên cứu giải pháp áp dụng công nghệ trí tuệ nhân tạo (AI) để phân tích rủi ro tuân thủ nghĩa vụ thuế thu nhập doanh nghiệp của người nộp thuế [Research on Applying Artificial Intelligence (AI) Technology to Analyze Corporate Tax Compliance Risks]. 2024 [cited 5 Feb. 2025]. Retrieved from: https://www.mof.gov.vn/webcenter/portal/vclvcstc/pages_r1/chi-tiet-tin?dDocName=MOFUCM314773.

78/2021/TT-BTC. However, the absence of explicit recognition of this issue in Article 4 of Decree 123/2020/ND-CP highlights a legislative gap, as the return of goods does not constitute an actual case of erroneous invoice issuance by the enterprise.

4.2 Recommendations for Enhancing the Effectiveness of Tax Law Implementation in Livestream Sales Activities on the TikTok Platform in Vietnam

Firstly, it is essential to promote the use of AI and Big Data technologies for risk analysis and monitoring tax compliance. Developing big data analysis systems will improve the process of tax risk assessment. AI can analyze transaction data, detect anomalies in revenue, and automatically reconcile reporting information with other tax data, alerting authorities to potential risks of tax evasion or misreporting on the TikTok platform. In addition, tools should be developed to assist sellers in complying with their tax obligations, alongside the creation of automated tax management processes integrated into sales platforms. These technological frameworks would enable tax authorities to effectively monitor financial transactions.

Secondly, enhancing inspection and auditing efforts concerning online sales activities is crucial. Tax authorities must proactively apply advanced technologies such as AI, Big Data, and modern tax management software to improve the efficiency of tax inspections and audits. Furthermore, these efforts should involve close coordination between tax authorities, banks, and online platforms like TikTok to share information and address tax violations collaboratively. Data sharing from online platforms will enable tax authorities to monitor and inspect transactions more effectively, ultimately improving the success of audits.

Thirdly, raising legal awareness about tax obligations among participants in livestream sales activities is essential. The competent authority should collaborate with TikTok to require entities wishing to engage in livestream sales to participate in tax training courses. Additionally, tax authorities should provide clear guidelines on how to declare and calculate taxes for livestream sellers. These materials could be distributed in various formats, such as online guides, videos, or printed documents, to ensure widespread accessibility and understanding.

Fourthly, strengthening efforts to raise awareness and support compliance with tax obligations is crucial. Tax authorities should collaborate with media outlets, particularly social platforms like TikTok and Facebook, to launch widespread campaigns that inform livestream sellers about their tax responsibilities. Additionally, TikTok and other online sales platforms could assist tax authorities by integrating information about tax obligations directly into their platforms, such as through notification banners, pop-ups, or details included in seller account settings.

5. Conclusion

Building a robust digital economy is a crucial goal for the nation. In this context, managing taxes related to livestream sales on the TikTok platform requires attention to ensure fairness and enhance the effectiveness of national budget revenue. Practical experience indicates that tax management in this area still faces numerous limitations. Although the legal framework for e-commerce and taxation has seen progress in reforms, there are still no specific regulations governing this type of business. To address these

shortcomings, the authors propose several recommendations for improvement. Ultimately, this topic underscores that coordinated collaboration between the government and the public is essential for ensuring a transparent and fair business environment.

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