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State Management of E-Commerce in the Context of International Economic Integration

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Abstract

This paper examines state management of e-commerce in Viet Nam amid a deeper phase of international economic integration increasingly shaped by digital trade, data governance, and cross-border platforms. Using legal-institutional analysis, secondary data synthesis, and comparative policy review, the paper clarifies the scope of state management in e-commerce, assesses Viet Nam's recent regulatory framework and implementation outcomes, and proposes policy directions for the transition to the 2025 Law on E-Commerce, effective from 1 July 2026. The findings indicate notable progress in market expansion, tax

administration, consumer protection, and digital-market inspection. Nevertheless, significant policy gaps remain in foreign-platform accountability, seller identification, inter-agency data sharing, personal data protection, anti-counterfeit enforcement, and online dispute resolution. The paper argues for a shift from fragmented, procedure-heavy administration to data-driven digital governance based on risk segmentation, integrated supervision, inter-agency coordination, and international cooperation. Such a shift is essential to balance innovation promotion with market discipline, fiscal capacity, and consumer safety.

Keywords: E-Commerce, State Management, International Economic Integration, Digital Trade, Cross-Border Platforms

JEL Codes: F13, F15, H11, K23, L81, O38

1. Introduction

In the current phase of globalization, international economic integration is no longer understood solely through traditional flows of goods, services, investment, and labor. It is increasingly intertwined with data flows, digital platforms, electronic payments, and cross-border trade conducted in real time. E-commerce has therefore evolved from a supplementary sales channel into a critical component of the digital economy, directly affecting market organization, competitive structures, value distribution, tax collection, consumer protection, and the regulatory capacity of the state. Internationally, ASEAN's Agreement on Electronic Commerce entered into force in 2021, and by October 2025 ASEAN had announced the substantial conclusion of negotiations on the ASEAN Digital Economy Framework Agreement (DEFA). At the WTO, the instrument on e-commerce under the Joint Statement Initiative has laid an initial rules-based foundation for global digital trade. These developments create strong pressure for developing economies, including Viet Nam, to adjust their models of state management [13, 14, 15, 16].

In Viet Nam, e-commerce has continued to grow at a high rate. Market size exceeded USD 25 billion in 2024, representing growth of about 20% over 2023 and accounting for roughly 9% of total retail sales of goods and consumer service revenues nationwide. By 2025, tax administration for e-commerce had also produced notable results, with tax revenue from this sector reaching nearly VND 208.8 trillion. At the same time, competent authorities intensified digital-market inspection, requiring the removal of nearly 50,000 violating products and blocking approximately 13,000 violating online stores. These figures show that e-commerce is not only a fast-growing sector but also a highly sensitive regulatory space in relation to public finance, market order, and consumer rights [9, 10, 11].

However, the rapid growth of e-commerce has also exposed multiple bottlenecks. Legal responsibilities of intermediary platforms and social networks remain uneven; small-scale sellers are still difficult to identify; cross-border activities create risks of tax avoidance, non-compliance with quality standards and rules of origin, and weak consumer protection; regulatory data remain fragmented across agencies; and post-audit capacity as well as online dispute resolution mechanisms have not kept pace with practice. In this context, research on state management of e-commerce has not only theoretical significance but also clear policy relevance, especially for fiscal governance, market-risk management, and institutional effectiveness [10, 12].

This paper pursues three objectives: (i) to systematize the theoretical foundation of state management of e-commerce in the context of international economic integration; (ii) to analyze the current legal and implementation status of state management of e-commerce in Viet Nam; and (iii) to propose policy solutions to improve governance effectiveness in the 2026–2030 period, particularly during the transition phase in which the 2025 Law on E-Commerce is to take effect.

2. Theoretical Foundation and Research Methodology

In essence, state management of e-commerce is the process by which the state deploys a combination of legal instruments, policies, standards, data systems, organizational arrangements, inspection and supervision, public-service provision, and international cooperation to orient, support, monitor, and sanction relationships arising in e-commerce activities. Unlike the regulation of traditional commerce, state management in the digital environment must simultaneously address three layers of relationships: transaction relationships between buyers and sellers; platform relationships between actors and digital intermediary infrastructure; and data relationships among businesses, users, and regulatory authorities. [1, 3, 6, 8].

In the context of international economic integration, state management of e-commerce should pursue four basic objectives. First, it should create a transparent, competitive, and innovation-friendly business environment. Second, it should protect consumers, personal data, intellectual property rights, and the safety of online transactions. Third,

it should ensure fiscal obligations, prevent tax losses, and combat commercial fraud in the digital environment. Fourth, it should improve Viet Nam’s institutional compatibility with international commitments and norms relating to digital trade, e-payments, electronic records, data governance, and platform accountability [15, 18, 19].

From the perspective of regulatory instruments, modern state management of e-commerce cannot rely solely on ex ante administrative licensing or traditional pre-approval mechanisms. The prevailing approach is to combine ex ante rule design for high-risk stages with data-based post-audit regulation, risk management, and platform accountability. This approach is consistent with international developments, in which newer agreements and guidelines emphasize paperless trade, electronic authentication, e-payments, online consumer protection, personal-data protection, spam control, cybersecurity, and cross-border cooperation [15, 16, 18].

This paper employs three main methods. First, it uses legal-document analysis to identify the institutional architecture governing e-commerce in Viet Nam. Second, it synthesizes and describes secondary data from government agencies, international organizations, and official reports in order to evaluate implementation outcomes. Third, it applies comparative institutional analysis to contrast domestic governance requirements with regulatory trends in ASEAN and at the WTO. This approach enables the paper to remain grounded in the legal framework while drawing policy implications for public finance and market administration.

Table 1: Analytical framework for state management of e-commerce in the context of integration

Governance pillar	Primary objective	Main instruments	Evaluation indicators
Market development	Promote digital transactions, reduce transaction costs, and expand opportunities for businesses and consumers	E-commerce development plans; online public services; digital-transformation support; payment and logistics infrastructure	Market growth rate; proportion of firms using e-commerce; rate of online shopping participation
Protection of market order	Control counterfeits, fraud, unfair competition, and platform manipulation	Platform registration/notification; data-based post-audit; takedown obligations; evidence retention	Number of cases handled; rate of removal of violating products; decline in complaints
Consumer and data protection	Strengthen digital trust and reduce the risks of data leakage and online fraud	Law on Protection of Consumer Rights; personal-data regulations; complaint, refund, and compensation mechanisms	Complaint-resolution rate; user satisfaction; number of data incidents
Ensuring fiscal obligations	Collect taxes accurately, adequately, and in a timely manner; reduce revenue loss	Seller identification; platform data sharing; e-invoices; electronic tax filing and payment	E-commerce tax revenue; compliance level; successful data-reconciliation rate

Source: Compiled by the author from the legal framework and research literature.

3. Current State of E-Commerce Governance in Viet Nam

Viet Nam’s legal framework on e-commerce has become progressively more complete and interconnected. Decree No. 52/2013/ND-CP and Decree No. 85/2021/ND-CP served as the key legal foundations during the first stage of development, defining participating actors, organizational forms, operating principles, and the core contents of state management in this field. On that basis, Decision No. 645/QD-TTg of 2020 approved the National Master Plan for E-commerce Development for the 2021–2025 period, under which enterprises are positioned as the core driving force while the state acts as a facilitator, infrastructure builder, and guarantor of a favorable development environment [1, 2]. A major institutional transition occurred during 2023–2025. The 2023 Law on Electronic Transactions, effective from 1

July 2024, broadened the legal corridor for shifting transactions from physical to digital environments across many sectors. The 2023 Law on Protection of Consumer Rights, together with Decree No. 55/2024/ND-CP, strengthened the legal basis for distance transactions, information transparency, and the responsibilities of business organizations and individuals. Decree No. 13/2023/ND-CP established an important foundation for personal-data protection, which is a core pillar of digital trust. In the area of public finance, Decree No. 117/2025/ND-CP created a dedicated basis for tax administration of business activities conducted on e-commerce and digital platforms by household businesses and individuals [3, 4, 5, 6, 7].

A particularly important institutional milestone was the passage by the National Assembly of the Law on E-

Commerce No. 122/2025/QH15 on 10 December 2025, which will take effect on 1 July 2026. This indicates that Viet Nam has moved from a phase governed mainly by decrees to a more comprehensive phase of statutory regulation. The new law is notable for its ecosystem-based approach; clearer assignment of responsibilities to sellers, livestreamers, affiliate marketers, and platform operators; stronger obligations for foreign platforms operating in Viet Nam; greater emphasis on seller identification; and the establishment of a nationwide e-commerce management system to be administered by the Ministry of Industry and Trade. This is a structural step reflecting the governance needs of a large-scale, multi-actor, and cross-border digital market [8].

In terms of implementation outcomes, four positive developments can be identified. First, sustained high market growth reflects the effectiveness of policies supporting payment infrastructure, logistics, online public services, and enterprise adoption of e-commerce. Second, tax-administration tools have improved significantly, as demonstrated by the strong increase in tax revenues from e-commerce in 2025, including substantial contributions from the electronic portal for foreign suppliers. Third, consumer protection and enforcement have shifted toward digital post-audit supervision, with a much larger scale of violation handling than before. Fourth, legal dissemination and

training activities have been deployed relatively widely, helping improve the compliance level of enterprises and online sellers [9, 10, 11].

Nevertheless, several limitations remain. First, before the new Law on E-Commerce takes effect, the legal framework is still scattered across multiple instruments; coordination between e-commerce law, consumer protection, personal-data protection, taxation, competition, cybersecurity, and intellectual property law has not always been fully synchronized. Second, identifying and tracing sellers, especially small actors operating on social media, remains difficult. Third, data-sharing capacity among the tax authority, customs, market surveillance, consumer-protection bodies, and specialized agencies is still not seamless. Fourth, the mechanisms for online dispute resolution, compensation, and cross-border complaints remain insufficiently integrated. Fifth, implementation capacity at the local level is uneven, while the e-commerce market itself operates across provinces and national borders [1, 4, 6, 7, 8].

Overall, Viet Nam has already advanced from “website management” toward “platform and digital ecosystem governance”, but it has not yet fully completed the shift to a modern digital-governance model based on integrated data, risk ranking, and cross-border coordination.

Table 2: Achievements and remaining problems in state management of e-commerce

Content Area	Results/strengths	Policy gaps requiring further action
Institutions	A sequence of legal documents has been formed, from Decree No. 52/2013 and Decree No. 85/2021 to newer laws and decrees on electronic transactions, consumer protection, personal data, and taxation.	The framework remains fragmented; further harmonization is needed among e-commerce, taxation, data governance, competition, cybersecurity, and intellectual property regulations.
Tax administration	Tax revenues from e-commerce have increased sharply; the electronic portal mechanism for foreign suppliers has operated effectively.	It remains difficult to fully cover household and individual sellers, social-commerce activities, livestream selling, and hybrid platform models.
Consumer protection	Policy awareness has improved; inspection, supervision, and takedown of violating goods have been strengthened.	Online dispute resolution and cross-border compensation mechanisms are still not sufficiently convenient or low-cost.
Regulatory data	There is now an initial orientation toward data-driven management and the construction of an e-commerce activity management system.	Data connectivity among agencies remains incomplete; a full inter-agency risk-warning mechanism has not yet been established.
Implementation capacity	Training and legal dissemination have been expanded across many localities and business groups.	Capacity remains uneven across provinces, while compliance costs for small businesses remain high.

Source: Compiled by the author from official materials of the Ministry of Industry and Trade, the Tax Department, and the legal system.

4. Major Challenges in the Context of International Economic Integration

The first challenge is institutional compatibility with international norms and regulatory trends. ASEAN and the WTO are both promoting principles relating to electronic transactions, electronic records, e-payments, online consumer protection, personal-data protection, unsolicited commercial electronic messages, cybersecurity, and the facilitation of paperless trade. Viet Nam must therefore simultaneously avoid regulatory gaps in governing cross-border platforms while also refraining from designing measures that create unreasonable barriers to lawful digital trade and business activities [13, 14, 15, 16].

The second challenge is information asymmetry and power asymmetry among platforms, sellers, and regulators. In modern e-commerce models, platforms are not merely technical intermediaries; they also influence product

visibility, recommendation algorithms, advertising, payments, data storage, reputation scoring, and even logistics. If the legal responsibilities of platforms are not clearly defined, the state will struggle to address counterfeit goods, misleading information, manipulated reviews, coercive trading practices, or the concealment of seller identities [8, 15, 18].

The third challenge concerns data governance and digital trust. Personal data, transaction data, and consumer-behavior data have become core inputs of e-commerce. Yet this also increases the risks of data breaches, non-transparent advertising use of data, price discrimination, financial fraud, and cyberattacks. As data flows become increasingly cross-border, Viet Nam must find an appropriate balance between data sovereignty, privacy protection, and the need for data mobility to support trade, logistics, payments, and innovation [6, 15, 18].

The fourth challenge is tax administration and the prevention of revenue loss. E-commerce is expanding rapidly among household businesses, individual sellers, social-commerce channels, livestream commerce, and foreign platforms. Without real-time revenue-sharing mechanisms, source-based withholding arrangements, standardized e-invoices, and payment-tracing capacity, the state budget will face substantial risks of tax leakage. UNCTAD has likewise shown that adapting indirect tax systems to e-commerce is a common challenge for many developing countries and requires coordinated legal design together with implementation infrastructure [7, 10, 17].

The fifth challenge is combating counterfeit goods, intellectual-property infringement, and cross-border consumer harm. The rapid listing of products, low market-entry costs, and relatively high anonymity of the digital environment make online markets vulnerable to counterfeit, smuggled, low-quality, or deceptively advertised goods. In cross-border transactions, the costs of collecting evidence, identifying violators, and enforcing remedies are typically far higher than in domestic transactions [11, 12, 13].

The sixth challenge is the capability gap between the central and local levels and between large and small businesses. While major platforms operate with high levels of digitization, many small household businesses and local firms still lack compliance skills relating to taxation, electronic contracts, data protection, information disclosure, and complaint handling. If this gap is not narrowed, it may increase compliance costs, enlarge the informal digital sector, and deepen inequality in market access [2, 9, 11].

5. Policy Directions and Solutions for Improving State Management

First, the legal framework should be completed in a synchronized manner, following an ecosystem-based and risk-based approach. In the short term, priority should be given to issuing all guiding documents for the 2025 Law on E-Commerce before 1 July 2026, clarifying the scope of application for different platform types, the criteria for determining whether foreign platforms operate in Viet Nam, obligations for seller identification, responsibilities of livestreamers and affiliate marketers, electronic reporting requirements, and mechanisms such as deposits or authorized representatives where necessary. At the same time, the law should be reviewed to ensure consistency with the Law on Electronic Transactions, the Law on Protection of Consumer Rights, tax law, personal-data regulations, competition law, advertising law, and intellectual-property law [8].

Second, an integrated and shared regulatory data infrastructure for e-commerce should be developed. The e-commerce management system should be operated in practice as a digital platform interconnected with the National Public Service Portal, electronic-identification databases, tax data, customs data, the e-invoice system, market-surveillance databases, and consumer complaint-handling mechanisms. Once data are standardized and connected, the state can move decisively from manual control toward digital supervision, trend analysis of violations, and near-real-time risk warning [8, 10, 11].

Third, inspection and supervision methods should be reformed toward intelligent post-audit regulation and risk stratification. Regulatory resources should concentrate on high-risk groups such as high-volume platforms, sensitive

product categories, sellers with high complaint rates, accounts showing abnormal revenue fluctuations, or advertising models that appear to mislead consumers. The use of big-data analytics and artificial intelligence to support fraud detection, combined with fast platform takedown obligations, store suspension, and electronic evidence retention, would significantly reduce the state's monitoring costs [11, 15, 18].

Fourth, tax administration should be strengthened according to the principle of "accurate, sufficient, and timely collection with low compliance costs." Information-sharing mechanisms between platforms and the tax authority should be further improved; e-invoice standardization and payment tracing should be expanded; and source-based withholding, declaration, and payment-on-behalf mechanisms should be considered for transaction models with high risks of revenue loss. Tax governance should also be linked to seller e-identification. International experience shows that stronger fiscal collection from e-commerce depends not only on legal rules but also on the synchronized digitization of filing, payment, and data-reconciliation processes. [7, 10, 17].

Fifth, mechanisms for consumer protection and personal-data protection in the digital environment should be reinforced. The law should more clearly define information-transparency duties, platform accountability, complaint-response timelines, refund and compensation mechanisms, and access to electronic evidence. At the same time, personal-data protection standards must be strengthened throughout the transaction life cycle—from collection, consent, processing, and sharing to storage and deletion. For consumers, digital trust can only be strengthened when they are able to control their personal information and access convenient, low-cost online dispute resolution [4, 5, 6, 12].

Sixth, international cooperation in enforcement and standards harmonization should be intensified. Within ASEAN, Viet Nam should proactively participate in the implementation mechanisms of the DEFA, including information sharing on platforms, electronic authentication, consumer protection, cybersecurity, and cross-border logistics. Within the WTO and bilateral cooperation frameworks, Viet Nam should promote exchanges on electronic evidence, taxation of digital trade, data standards, and methods of coordinating cross-border enforcement. International cooperation should not only serve negotiation goals but should also become an instrument for strengthening domestic enforcement capacity [13, 14, 15, 19].

Seventh, businesses and local authorities should be supported in improving compliance capacity. State agencies should shift from a narrow "manage-and-inspect" role toward a broader "govern-support-supervise" model, in which legal dissemination, standardized e-forms, compliance training, tax guidance, and data-protection guidance for household businesses, SMEs, and cooperatives become central tasks. At the local level, e-commerce governance indicators should be linked to digital-economy development plans, and specialized focal points with sufficient inter-agency coordination capacity should be established [2, 9, 11].

Based on the above solutions, a three-step roadmap can be proposed for the coming period. The year 2026 should focus on completing the transitional legal framework, issuing sub-law documents, and standardizing regulatory databases. The period 2027–2028 should prioritize data interconnection, intelligent post-audit supervision, online dispute resolution,

and data-driven tax administration. The period 2029–2030 should upgrade e-commerce governance toward regional standards, improve compatibility with ASEAN mechanisms, and strengthen Viet Nam's position in cross-border digital trade.

Table 3: Proposed policy roadmap for 2026-2030

Period	Policy focus	Expected outcome
2026	Issue all guiding documents for the Law on E-Commerce; standardize data categories; provide guidance on seller identification, reporting regimes, and platform responsibilities.	A synchronized legal framework before the law takes effect; reduced implementation gaps.
2027–2028	Interconnect data among e-commerce, taxation, customs, market surveillance, and consumer-protection systems; deploy risk-based post-audit; expand online dispute resolution.	Reduced tax losses and fraud; faster complaint handling; improved supervisory efficiency.
2029–2030	Increase compatibility with ASEAN regional mechanisms; deepen cross-border cooperation; standardize exchanges of electronic evidence and enforcement data.	Stronger position of Viet Nam in regional digital trade; a more transparent and sustainable market.

Source: Proposed by the author.

6. Conclusion

In the context of international economic integration shifting decisively into digital space, state management of e-commerce has become a central component of development governance. It is not only about controlling market risks; it is also about strengthening national competitiveness, safeguarding public revenues, and reinforcing consumer trust. The case of Viet Nam highlights an important reality: the faster e-commerce grows, the more it requires a sophisticated regulatory model based on data, institutional interconnection, and cross-border cooperation [9, 10, 15].

Recent progress in legal reform, tax administration, consumer protection, and enforcement shows that Viet Nam is moving from a purely administrative mindset toward the governance of a digital market. However, the period leading to the effective date of the 2025 Law on E-Commerce and the years that follow will be a critical test of implementation capacity. The effectiveness of state management will depend on whether Viet Nam can establish an integrated governance system, clearly define platform accountability, strengthen risk-based post-audit regulation, and ensure strong inter-agency coordination [8, 10, 11].

In policy terms, the paper argues that the core objective is not to tighten procedures mechanically, but to build a digital-governance framework strong enough to ensure that the market develops transparently, fairly, and with traceability. This is the appropriate path for e-commerce to continue serving as a driver of growth while contributing more effectively to public finance, market stability, and Viet Nam's international economic integration.

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