

# Assessing The Quality Of Tax Sector Civil Servants In Vietnam

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## Abstract

*This study proposes a comprehensive framework for evaluating the quality of civil servants in Vietnam's tax sector, recognizing their crucial role in the country's fiscal system and public administration. Drawing on theoretical insights and regulatory standards, the paper classifies the quality of tax civil servants based on three core dimensions: (i) work capacity, (ii) task performance outcomes, and (iii) stakeholder responsiveness. Work capacity encompasses physical, intellectual, moral, and professional competencies; performance is assessed through quantity, quality, and timeliness of task execution; and stakeholder responsiveness includes compliance with institutional expectations, public service commitment, and collaboration with colleagues.*

*The model addresses a critical gap in existing evaluation mechanisms, particularly in light of Vietnam's ongoing administrative reforms and digital transformation in tax governance. By integrating policy analysis, professional standards, and stakeholder perspectives, the framework offers both diagnostic and developmental tools for civil service improvement. The findings provide implications for human resource management in tax authorities, policy innovation, and international comparative research on public sector performance evaluation.*

*This study contributes to the broader discourse on civil service reform in developing economies and offers actionable insights for modernizing personnel evaluation within specialized public administration domains such as taxation.*

**Keywords:** *Quality; Quality assessment; Civil servants; Tax sector civil servants; Vietnam.*

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## I. Introduction

Taxation has long been regarded as one of the key economic tools used by governments to regulate macroeconomic conditions, especially in developing countries, where the tax-to-GDP ratio is particularly high, at approximately 30% (World Bank Group, 2024).

In Vietnam, the establishment of the Tax Office on September 10, 1945, marked the birth of the national tax system. With an 80-year history of development, Vietnam's tax sector has grown significantly in both scale and quality, making a substantial contribution to the country's socio-economic development. These accomplishments are inseparable from the efforts of the human resources working in the tax sector, with civil servants playing a central role.

In recent years, the rapid and robust advancement of science and technology—particularly information technology—has fueled digital transformation across nearly every sector, including the tax administration. Alongside the evolving nature of economic activities, this trend has underscored the urgent need to improve the quality of tax sector civil servants (TSCSs). This paper focuses specifically on proposing a model for assessing the quality of TSCSs, based on the premise that in order to improve quality, one must first measure it effectively.

## Taxation, the Tax Sector, and Tax Sector Civil Servants

Currently, there are multiple perspectives and definitions of taxation coexisting.

According to James et al. (1978), "A tax is a compulsory contribution imposed by public authorities without a direct return in exchange."

The OECD (1996) defines tax as: "A compulsory unrequited payment to the general government."

Essentially, tax can be understood as a compulsory and non-refundable financial charge imposed by the state on organizations and individuals to meet public spending needs. It is also viewed as a method of redistributing the state's financial resources through political authority, by compulsorily reallocating society's surplus without compensation.

In most countries, tax is the main source of government revenue. Taxes can be classified in several ways, the most common of which are:

- By form: direct taxes and indirect taxes;
- By authority: central, regional, or local taxes;

- By taxpayers: individuals, businesses, financial institutions, foreign organizations, etc.

### **The Tax Sector**

Broadly defined, the tax sector comprises all units and organizations operating in the field of taxation to fulfill the government's tax management objectives. In other words, it implements the state's tax policies tailored to specific periods and stages (General Department of Taxation, 2015).

In Vietnam, the tax sector performs three primary functions:

- (i) Advisory: Conducting research and providing recommendations for the formulation of sound tax laws and policies.
- (ii) Revenue Collection: Organizing and managing the mobilization of tax revenues into the state budget—this is the sector's core function and employs the majority of its workforce.
- (iii) Inspection and Supervision: Ensuring taxpayer and tax official compliance with tax laws and policies.

### **Tax Sector Civil Servants**

The term "civil servant" is widely used in many countries to describe citizens employed on a permanent basis by public agencies. However, its interpretation varies across nations. For instance, in Russia, Germany, and Italy, civil servants are typically those engaged in state administration. In contrast, countries like France, China, and Japan define it more broadly, including those in public institutions not directly involved in state management.

In Vietnam, the civil service has developed alongside the state administration. As stipulated in Article 1 of Law No. 52/2019/QH14 (amending the Law on Cadres and Civil Servants), "A civil servant is a Vietnamese citizen recruited and appointed to a rank, position, or title corresponding to a job position in Party, State, or political-social organization agencies at the central, provincial, or district levels; in the military or police without being officers or professional soldiers; and is on the state payroll."

This definition encompasses not only those in administrative agencies but also those in Party departments, the Fatherland Front, mass organizations (e.g., Women's Union, Farmers' Association, Youth Union), as well as the military, police, judiciary, and prosecution bodies from the central to the district level.

Accordingly, a tax sector civil servant (TSCS) in Vietnam is a Vietnamese citizen recruited and appointed to a position in tax authorities at the central or local level.

TSCSs are categorized as follows:

- (i) Central-level TSCSs: work in tax agencies at the central level (e.g., the 12 General Department units);
- (ii) Local-level TSCSs: work in regional tax sub-departments or district-level tax teams.

By job position:

- (i) TSCS managers: hold leadership positions in tax agencies;
- (ii) TSCS specialists: hold professional roles without leadership responsibilities.

## **II. Proposed Model For Evaluating The Quality Of Tax Sector Civil Servants**

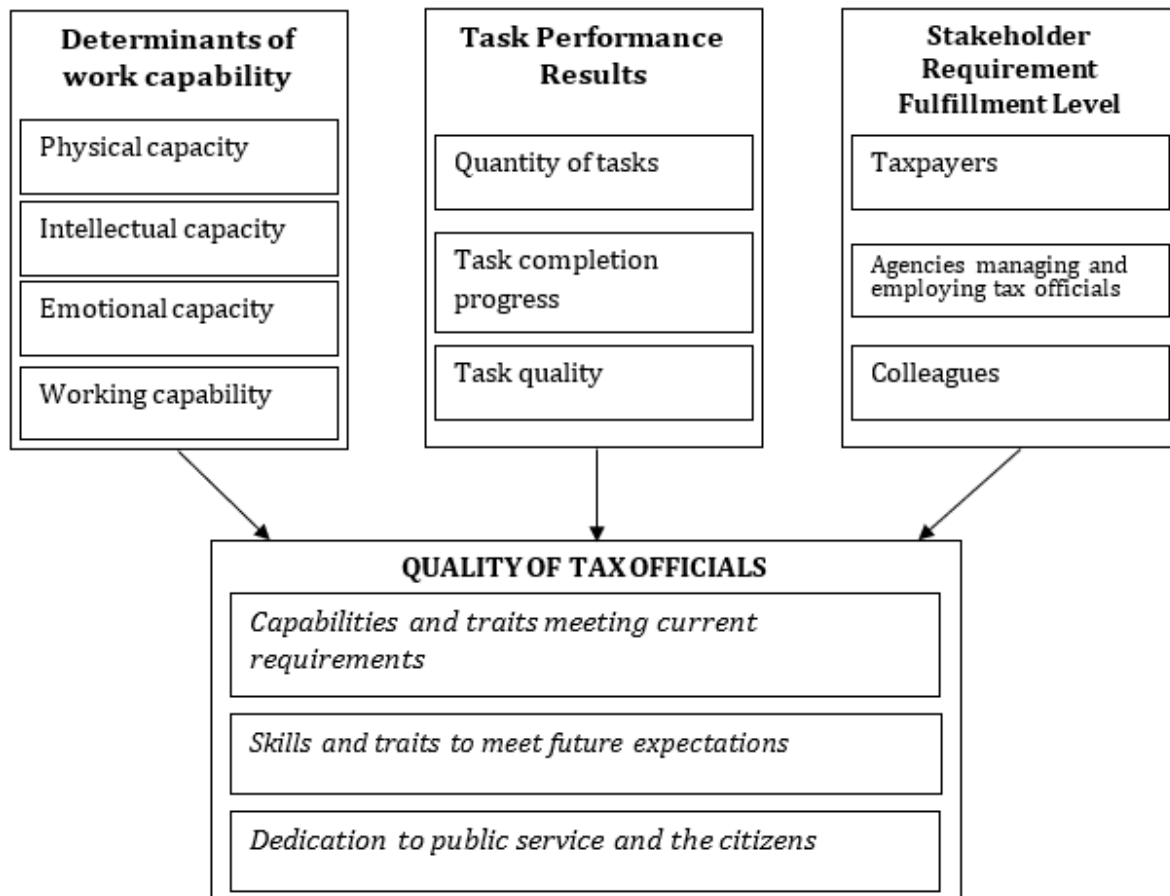
According to Trung et al. (2021), "The quality of civil servants refers to their value, which is affirmed when they demonstrate their competence and ethics in fulfilling their assigned public duties."

Nguyen Kim Dien (2010) defines civil servant quality as reflected through indicators such as physical health, professional qualifications, foreign language and IT skills, competencies, management experience, political attitudes, and ethics.

Hence, the quality of tax sector civil servants (TSCSs) can be understood as a set of attributes that constitute work capacity and task performance outcomes, enabling them to meet the expectations of relevant stakeholders under specific conditions.

Work capacity includes: (i) physical strength; (ii) intellectual capacity; (iii) moral strength; and (iv) job competency. Performance outcomes are reflected in: (i) number of tasks completed; (ii) timeliness; and (iii) quality of task execution. Stakeholders include: (i) taxpayers; (ii) agencies managing TSCSs; and (iii) colleagues in the tax sector.

Based on these core elements, the author proposes a model for evaluating the quality of TSCSs, as illustrated in Figure 1.



**Figure 1. Evaluation Model of Tax Officials' Quality**

### Quality Attributes of TSCSs

TSCSs, by virtue of their role and position, are expected to possess the requisite competencies, ethics, and attitudes necessary for executing their assigned duties. According to Trung et al. (2023), the quality of TSCSs is demonstrated through:

- (i) Attributes and competencies meeting current job requirements;
- (ii) Attributes and competencies meeting future job demands;
- (iii) Dedication to serving the State and the people.

- Current job competency: Each job position in the tax sector has specific standards that TSCSs must meet. These include ethical conduct, knowledge, and skills relevant to their duties.

- Future job competency: As tax administration evolves alongside economic trends and legal reforms—especially during the digital transformation era—TSCSs must continually learn and upgrade their capabilities.

- Dedication to public service: TSCSs are entrusted with state authority and funded by public resources. Therefore, they must uphold the values of accountability, integrity, and devotion in serving both the government and the people.

### Components of Work Capacity in TSCSs

#### Physical Strength

Physical strength is a vital factor in assessing any worker's health and ability to perform duties, and TSCSs are no exception. Although their work does not typically require intense physical exertion or operation of heavy machinery, they face considerable mental and emotional stress. Thus, maintaining good physical health is crucial to sustaining performance under such conditions.

According to Mai Quoc Chanh (1999) and Ngo Quang Truong (2020), TSCS health can be evaluated via: (i) general physical condition; and (ii) susceptibility to occupational diseases.

#### Intellectual Capacity

TSCSs must meet intellectual standards specific to their positions and duties, including:

- Professional qualifications: Appropriate degrees and certifications for the job role;
- Administrative knowledge: Formal training in state administration;

- Job-specific skills: Management, planning, technical, and soft skills;
- Work experience: Essential for developing critical thinking, problem-solving abilities, and creativity in tax administration.

#### **Moral Strength**

Moral strength encompasses the ethical values and behaviors required for public service. It includes:

- Political awareness: Adherence to laws and firm ideological commitment;
- Personal ethics: Honesty, modesty, and integrity, avoiding abuse of power for personal gain;
- Professional demeanor: Scientific work habits, collaboration, democratic attitude;
- Discipline: Compliance with regulations and truthful reporting;
- Learning spirit: Continuous self-improvement and innovation at work.

#### **Job Competency**

According to the 2008 Law on Cadres and Civil Servants and Decree 90/2020/ND-CP, work capacity includes:

- Advisory capacity: Analytical skills to propose practical solutions;
- Execution capacity: Effective task implementation and timely delivery;
- Evaluation capacity: Monitoring and assessing performance and identifying areas for improvement.

#### **Task Performance Outcomes**

As per Decree 90/2020/ND-CP and Decree 48/2023/ND-CP, civil servant evaluations must include:

- Volume of work completed: Tasks assigned to each job title must be fulfilled;
- Quality of outcomes: Tasks must meet professional standards set by legal and regulatory frameworks;
- Timeliness: Duties must be completed within the allocated timeframe.

#### **Meeting Stakeholder Expectations**

TSCSs serve public and institutional stakeholders, including:

- Taxpayers: Individuals and entities obligated to pay taxes—broadly speaking, the citizens. TSCSs must respect, assist, and serve them with integrity, as emphasized by President Ho Chi Minh.
- Supervisory bodies: TSCSs must comply with lawful instructions while demonstrating autonomy, creativity, and accountability in public service.
- Colleagues: TSCSs must be honest, cooperative, and supportive in their professional interactions and personal conduct.

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