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LEGAL REGULATIONS FOR ENTERPRISE OBLIGATIONS TO PROVIDE INFORMATION ON E-COMMERCE PLATFORM

Truong Kim Phung*, Nguyen Hoang Chuong

Tay Do University, Can Tho, Viet Nam

tkphung@tdu.edu.vn.

Abstract

E-commerce has become a trend for businesses to seek profits, expand markets, export goods, etc. It helps businesses grow stronger and stronger. Currently, the law also stipulates the responsibility of e-commerce floor owners to provide tax authorities with sales revenue information through the online ordering function of businesses. However, the law does not stipulate that businesses are responsible for providing information about their sales to the owners of e-commerce platforms. Thereby leading to difficulties for e-commerce floor owners in providing information on business sales to tax authorities. This situation requires that the provisions of the law need to be supplemented accordingly, thereby overcoming the limitations of the law and improving the efficiency in tax administration.

Keywords: Tax management, e-commerce, tax obligations, trading platforms, enterprise.

1. Legal regulations on the enterprise obligations to provide information on e-commerce platforms

Firstly, according to Clause 1, Article 37 of the Government's Decree No. 52/2013/ND-CP dated May 16, 2013 on e-commerce (Decree No. 52/2013/ND-CP) stipulating "Supplying sufficient and accurate information specified in Article 29 of this Decree for traders and organizations providing services of e-commerce platforms when registering to use the service", whereby an enterprises do business through the e-commerce platform, they are responsible to provide fully and accurately "*Name and address of the head office of the trader or organization or the name and permanent address of the individual*" This is for the purpose of helping traders and organizations providing services on e-commerce platforms know basic information about names and addresses to identify specific businesses using their services, thereby being able to manage and do some other related matter with that business.

Enterprises must also provide "*Number, date and place of issue of the business registration certificate of the trader, or the number, date of issue and establishment decision issuer of the organization, or the individual tax identification number of the individual.*" individuals",²¹ It helps the owners of e-commerce platforms to know whether the subject using their services is an enterprise or an individual, if it is an enterprise, is it legally established or not? Thereby helping to accurately check the necessary information about the enterprises on the platform when necessary.

Enterprises must provide "*Phone number or another online contact method to receive feedback on the quality of goods and services*"²², so that enterprises are more responsible for the quality of their goods,

²¹ Clause 2, Article 29 of Decree No. 52/2013/ND-CP.

²² Clause 11 Article 1 of Decree 85/2021/ND-CP dated September 25, 2021 of the Government amending and supplementing a number of articles of the Government's Decree No. 52/2013/ND-CP dated May 16, 2013 about e-commerce.

ensure the interests of consumers, receive and promptly deal with complaints about the quality of their goods and services. It is adequate to prescribe enterprises on e-commerce platforms to provide their phone numbers or another online contact method because when doing business through an online buying and selling channel, the buyer and seller will not be able to know specifically who the other party is but they can only know briefly, so this is useful information for consumers to contact businesses to solve problems about goods and services.

Secondly, it requires to *“provide sufficient information about goods and services as prescribed in Articles 30 to 34 of this Decree when selling goods or providing services on the e-commerce platform”*, specifically: the seller provides information about goods and services, information about prices, information about general transaction’s conditions, information about shipping and delivery and information about payment methods. This is very important information for consumers who buy or use services. Because clearly disclosed information will help consumers choose the right product in terms of quality, price, and even know how to pay is also necessary. For example, customers can't always pay by bank transfer, if they only know the method of payment by transfer after making a purchase, then failure to pay leads to the order being canceled resulting in costly and time consuming.

Thirdly, it is necessary to *“ensure the accuracy and truthfulness of information about goods and services provided on the e-commerce platforms”*²³ In fact, most buyers can only identify the quality, design and all information related to goods and services through images and descriptions posted by sellers on the e-commerce platform. Buyers are completely unable to touch, hold or look directly at the goods they want to buy, services they want to use, so it requires businesses to ensure the accuracy and truthfulness of information about goods and services provided on the e-commerce platform, to ensure the best interests of customers, improve the responsibility of enterprise selling goods and providing services, and in accordance with the nature of business in cyberspace.

Therefore, the above regulation is necessary, reasonable, meeting the needs of reality, the above regulation requires enterprises to ensure the accuracy and truthfulness of information about goods and services provided on the Internet. E-commerce trading floor, this is also to show responsibility, prestige, build trust of businesses with customers, ensure the best interests of consumers when buying goods, using services, suitable to the nature of business in cyberspace.

Fourth, it requires *“to comply with the provisions of Section 2, Chapter II of this Decree when applying the online ordering function on the e-commerce platform”*²⁴, so when applying the online ordering function on the platform, e-commerce transactions force enterprises to comply with regulations on notices of contract offer, terms of contract, sign a contract, etc. These are all regulations on contracts using the online ordering function on e-commerce websites, these regulations govern activities between businesses and buyers during the contract signing phase through the online ordering function on the e-commerce platform.

On the other hand, the above regulation is very necessary for both businesses and consumers. Compared to entering into a contract not through electronic means, a contract concluded online on an e-commerce website is a much more complicated, it carries more legal risks for the parties, especially for consumers who are often only interested in buying goods rather than the issues of rights and responsibilities

²³ Clause 3, Article 37 of Decree No. 52/2013/ND-CP.

²⁴ Clause 4, Article 31 of Decree No. 52/2013/ND-CP.

when ordering online. online on the e-commerce trading floor, through which it is reasonable for businesses to comply with the above provisions to ensure the interests of the parties.

Fifthly, *it is necessary to "provide information about business situation required by the competent state agencies to serve e-commerce statistics activities"*²⁵, in recent years, when trading activities have been growing more and more in cyberspace, through electronic trading platforms such as Lazada, Sendo, tiki, etc., which are almost used by consumers to meet their needs. *"According to a report of the Ministry of Industry and Trade, By 2022, the scale of Vietnam's retail e-commerce market is estimated at 16.4 billion USD, accounting for 7.5% of the country's sales of consumer goods and services. The number of online shopping users in 2022 will reach 57-60 million people (accounting for 74.8% of internet users), of which the online shopping value of a Vietnamese person is about 260-285 USD (equivalent to about 6.1-6.6 million dong). In addition, with a growth rate of 20% per year, Vietnam is also ranked by eMarketer (an American market research company) in the top 5 countries with the world's top e-commerce growth rate"*²⁶. These statistics will help state agencies to manage and have appropriate policies to develop the electricity trade market.

Thus, in order to obtain the above reported figures, enterprises must provide sufficient, timely and accurate information, with these statistics helping state agencies to know about enterprises. e-commerce tourism in a specific period, whether the growth rate is fast or slow, the consumer's tendency to shop and use services on the e-commerce floor,... through which there will be policies policies and appropriate adjustments, helping to stabilize and develop the e-commerce market.

Sixthly, *"The related parties need to comply with regulations of law on payment, advertising, promotion, protection of intellectual property rights, protection of consumer rights and other relevant laws when selling goods or providing services on e-commerce platforms"*²⁷. With this regulation, the law requires businesses when doing business through e-commerce exchanges to ensure compliance with many regulations on payment, advertising, promotion, protection of intellectual property rights, protection consumer protection and other relevant laws.

In fact, it is not uncommon for for-profit businesses to have falsely advertised, conducted promotions in contravention of regulations, infringed on the intellectual property rights of others, affected the interests of consumers, and affected the quality of life. fine customs and traditions, social ethics... it is clear that when an enterprise performs such acts, it will seriously affect society and many subjects, which may be competitors, organizations , individuals with protected intellectual property rights, consumers, etc., so the above regulation is reasonable to contribute to the stability of business on the e-commerce trading floor.

Seventhly, *the enterprise must "complete tax obligations as prescribed by law"*. Tax plays an important role in today's society, it is an important revenue of the national budget and has long-term stability. Also, it is an important tool of the state to regulate the macro economy, promote the development of enterprises and ensure fairness and rationality among business organizations and individuals. Therefore, the tax law has been issued. The regulations are very specific. It depends on each case, businesses doing

²⁵ Clause 5, Article 31 of Decree No. 52/2013/ND-CP.

²⁶ Khanh Minh, 2023. Starting a Creative Business From E-Commerce, <https://nhandan.vn/khoi-nghiep-sang-tao-tu-thuong-mai-dien-tu-post735238.html>, [Accessed on 29th 5/2023].

²⁷ Clause 6, Article 37 of Decree No. 52/2013/ND-CP.

business on e-commerce platforms must pay value added tax, corporate income tax, special consumption tax, etc.

The implementation of tax obligations in accordance with the law is the right and responsibility of businesses doing business on the e-commerce platform, most businesses comply with and comply with tax registration, tax declaration, paying taxes, ... but having to bear many taxes is something that businesses have to worry about because it has a direct impact on the finances of the business, so the fact that businesses have to fulfill their obligations Tax but not enough is what needs to be concerned, so the regulation is not only the implementation but must be the full implementation of tax obligations as prescribed by law.

2. Some drawbacks relate to obligations of enterprises to provide information on E-commerce platforms.

Currently, in order to improve the efficiency of tax authorities' management of business activities on e-commerce platforms, the Government has issued Decree No. 91/2022/ND-CP dated October 30, 2022 amending and supplementing a number of articles of the Government's Decree No. 126/2020/ND-CP dated October 19, 2020 detailing a number of articles of the Law on Tax Administration (Decree No. 91/2022/ND-CP) CP), It can be seen that the regulation was born in the context of very developed and popular e-commerce business activities, this is a regulation in line with the requirements of practice, partly because at the time of Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government detailing a number of articles of the Law on Tax Administration (Decree No. 126/2020/ND-CP) stipulating the responsibility of providing information of relevant organizations and individuals, Specifically, "Organizations and individuals that are business partners or customers of taxpayers shall provide information about the taxpayers in accordance with the Law on Tax Administration and relevant laws when requested in writing by tax authorities."²⁸. However, in terms of organizations established and operating under Vietnamese law that are owners of e-commerce platforms, the regulations still do not clearly show the responsibility to provide tax authorities with information of merchants. individuals, organizations and individuals conduct part or the whole process of buying and selling goods and services on the e-commerce trading floor, while the information is provided by the owner of the e-commerce trading floor. provided will be important and necessary contents for the management of tax authorities.

Therefore, when Decree No. 91/2022/ND-CP took effect, in fact, it created a turning point in tax administration for organizations and individuals selling goods and services through the exchange. e-commerce translation, specifically Decree No. 91/2022/ND-CP has stipulated *"Organizations that are established and operating under Vietnam's law and own e-commerce platforms shall provide tax authorities with full, accurate and timely information about traders, organizations and individuals whose goods or services are entirely or partially traded on their e-commerce platforms, including: sellers' names, taxpayer identification numbers, ID numbers or passport numbers, addresses, phone numbers; revenue from online orders. Information shall be provided electronically every quarter by the last day of the first month of the succeeding quarter via the web portal of General Department of Taxation in the format announced by General Department of Taxation."*²⁹ Accordingly, the regulation clearly states the responsibility of providing information of the owner of the e-commerce platform to the tax authorities and is done quarterly by electronic method via the portal of the General Department of Taxation.

²⁸ Clause 2, Article 27 of Decree No. 126/2020/ND-CP

²⁹ Clause 7 Article 1 Decree 91/2022/ND-CP

However, it is not easy for the owner of an e-commerce floor to perform his or her responsibilities well, this requires good coordination of the business, which means that the business must provide adequate information. According to the above regulations, the owner of the e-commerce floor will have enough information to provide the tax agency, indeed this is a big difficulty, especially the responsibility of providing information about sales revenue. goods through the online ordering function of the business on the e-commerce trading floor.

On the other hand, when a business participates in business on an e-commerce platform, a business may have one or more booths to optimize its business activities or that is also its business strategy. ... now a business will have a lot of revenue, it is not simple for the owner of the e-commerce floor to advertise and synthesize information about these revenue sources. In addition, in order to better meet the payment activities of consumers when buying goods or using services of businesses, there are usually many payment methods such as payment on delivery (COD).), payment via ATM/Visa/Master/JCB/QR Pay cards via VNPAY gateway, e-wallets, etc. In general, compared to online payment methods, the business receiving payment on delivery (COD) will lead to more complicated cash flow control.

As analyzed in the first part, the responsibilities of business enterprises through the e-commerce trading floor have been specified very clearly, specifically Article 37 of Decree No. 52/2013/ND-CP, but If looked at as a whole, there seems to be no regulation that requires businesses to provide complete and accurate information about sales through the online ordering function, so when the owner of the trading floor e-commerce requesting to provide this information to provide tax authorities will have cases where businesses do not cooperate to provide information, on the other hand, sales revenue is very important information and often businesses very limited information to other entities unless requested by a competent state agency, because revenue is information directly related to the interests of enterprises, providing this information may be leading to many business risks as well as legal risks for businesses.

3. Recommendations

Tax is a compulsory payment to the State budget of organizations, households, business households and individuals according to the provisions of tax laws and tax administration, especially when doing business on the trading floor. The growing e-commerce of enterprises is very important to ensure revenue for the State budget, it must be admitted that doing business on the e-commerce trading floor of enterprises is a difficult problem. for tax authorities, especially in the management of sales revenue through the online ordering function on the e-commerce platform. Therefore, the law stipulates that the owner of an e-commerce platform is responsible for providing fully, accurately and on time according to regulations to the tax agency information about the business's sales through the website. The floor's online ordering function is appropriate.

As analyzed, because the current law has not yet stipulated that sellers on e-commerce exchanges must provide sales revenue information through the online ordering function, which has led to difficulties for the owners of the trading floor. e-commerce, so to overcome this situation, the author proposes to add Clause 8 Article 37 of Decree No. 52/2013/ND-CP as follows: *" To fully and accurately provide information on sales revenue through the online ordering function at the request of the owner of the e-commerce platform to provide it to the tax authority in accordance with the law".*

Accordingly, when the owner of an e-commerce floor requests to provide business information, it must be responsible for providing complete and accurate information about sales revenue through the online ordering function, with the provisions of this Law. This will help the owner of the e-commerce platform get the most accurate information about the business's revenue to provide to the tax agency when it is due,

this regulation will force the business to coordinate with the owner of the trading floor. e-commerce, must not refuse or provide inaccurate information, thereby helping tax authorities to capture information about business revenue, collect appropriate taxes and limit avoidance. corporate taxes.

In addition, the owner of an e-commerce floor can only request a business to provide sales revenue information through the online ordering function to provide it to the tax authority in accordance with the law, if required. If an enterprise requires an enterprise to provide sales revenue information, not to provide it to the tax authority, the enterprise has the right to refuse to provide information to ensure information for its own business, in fact such provisions are complete. Completely consistent with the provisions of Clause 7 Article 1 of Decree No. 91/2022/ND-CP, ensuring the consistency of the two regulations.

4. Conclusion

When buying, selling, providing and using services through e-commerce exchanges becomes more and more popular, this is an opportunity for businesses to conduct business to earn profits, according to data. Statistics from tax authorities have shown that the amount of business tax collected through e-commerce exchanges is very large, proving that the number of transactions and the value of transactions are not small, but the management and tax collection of tax authorities will face difficulties if the provision of information related to sales revenue through the online ordering function of business enterprises on the e-commerce trading floor is not provided. complete, accurate and timely.

The current law clearly stipulates that e-commerce floor owners must be responsible for providing fully, accurately and on time according to regulations to tax authorities with sales revenue information through the online ordering function. Online business of enterprises conducting part or the whole process of buying and selling goods and services on e-commerce trading floor, however, it has not been stipulated that enterprises doing business through e-commerce floors must be responsible for providing services. providing sales revenue information through the online ordering function to e-commerce floor owners, which has led to many difficulties for e-commerce floor owners and tax authorities. Therefore, through the research process, the author has proposed to supplement the regulation "Provide complete and accurate information about sales revenue through the online ordering function at the request of the owner of the trading floor. electronically to provide tax authorities in accordance with the law", thereby contributing to overcoming practical problems, improving the efficiency of tax administration and collection of tax authorities.

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978-604 79-3782-0

ISBN: 978-604-79-3782-0

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141 - 145 Dien Bien Phu, Ward 15, Binh Thanh District, HCM City

Website: uef.edu.vn - Hotline: (028) 5422 6666 * (028) 5422 5555