



## INNOVATIONS FOR SUCCESSFUL SOCIETIES

### Building a Modern Tax Administration in Vietnam

As Vietnam gradually became a middle-income country around the turn of the millennium, its tax agency struggled to keep up. In the decade following the Communist Party-led government's 1986 decision to establish a market-based economy, local entrepreneurs launched businesses and foreign investors poured in. But even as economic growth soared, tax revenues declined. In 2004, the General Department of Taxation (GDT) established an internal reform team and adopted a strategy to ensure those who could pay covered their fair share of the cost of government services. The GDT worked with the finance ministry's tax policy department and the parliament to implement a raft of legal changes. It then reorganized each of its 758 tax offices along functional lines, rolled out a new IT system, improved staff training, and created a unit to bolster taxpayer compliance. It implemented a personal income tax and tried—sometimes unsuccessfully—to close loopholes created earlier to attract foreign investors. Although its collection levels began to plateau after 2010, in the decade or so from 2004 to 2015, the GDT increased the number of registered taxpayers in the country to 15 million from two million and tripled the amount of taxes it collected annually, maintaining one of the highest tax-to-GDP ratios in East Asia.

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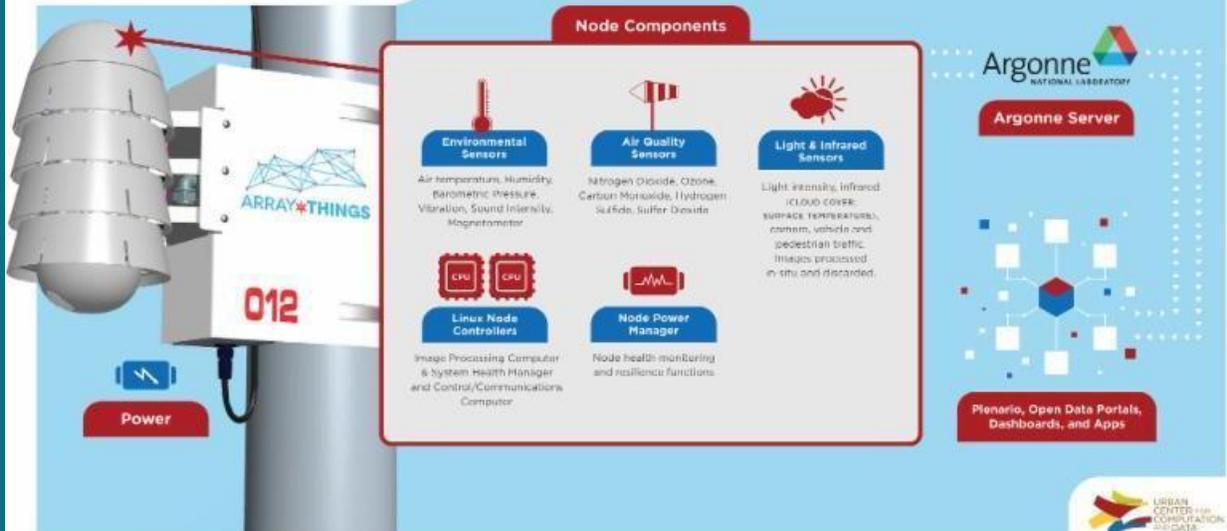
*Tax operations at the Hanoi Taxation Department. Photo by Thuy Linh.*

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## Making a Smart City a Fairer City: Chicago's Technologists Address Privacy, Ethics, & Equity

In 2011, voters elected Rahm Emanuel, a 51-year-old former Chicago congressman, as their new mayor. At the time, Chicago had a vibrant economy and a revamped cityscape alongside persistent pockets of crime and poverty. But like any modern city, Chicago also had countless sources of data about the flow of residents and resources through its streets, systems, and public spaces. The Emanuel Administration hoped to harness that information to improve Chicagoans' health, safety, education, and quality of life. Over the next several years, Chief Data Officer Brett Goldstein and his successor Tom Schenk would play key roles in developing cutting-edge uses of city data: map-based data visualization tools; statistical targeting of restaurant inspections and rodent extermination; early predictions of lead poisoning risks and e.coli outbreaks; and a citywide network of ambient sensors. However, such projects provoked new questions about normative issues like privacy, ethics, and equity. By 2018, Chicago had won acclaim as a "smarter" city, but was it a fairer city? This case study illuminates some of the approaches the city developed to address these challenges and prepare for the new dilemmas that fast-changing technologies would inevitably pose.

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An Array of Things Node. Installed on light poles throughout the city, these nodes serve as "fitness trackers" for the city, measuring factors that impact livability in Chicago such as climate, air quality and noise. Image by [Array of Things](#).

## In the News

On the respectful and nonviolent process of land transfer in one South African community, see [Putting Justice into Practice: Communal Land Tenure in Ebenhaeser, South Africa](#).

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+1 609-258-5258 | [iss@princeton.edu](mailto:iss@princeton.edu) | [successfulsocieties.princeton.edu](http://successfulsocieties.princeton.edu)

 PRINCETON UNIVERSITY