



NATIONAL STATISTICS OFFICE OF VIET NAM



**Measuring Digital Intermediary Platforms and
contribution of digital economy to GDP in Viet Nam**

Mrs Nguyen Thi Huyen | Senior Statistician, National Accounts Department

March, 2026

Purpose and scope of the presentation

Viet Nam's statistical experience in measuring Digital Intermediary Platforms (DIPs) and the share value added of digital economy in GDP:

1. Digital Intermediary Platforms: Definition, Conceptual, Methodological and Data sources
2. Results of Viet Nam's digital economy
3. Key challenges and the way forward for improving digital economy measurement



1. Digital Intermediary Platforms: Definition, Conceptual, Methodological and Data sources

Following OECD (2023), Digital Intermediary Platforms (DIPs) are enterprises that:

- Enable platform-mediated transactions between two or more independent user groups
- Operate primarily through digital infrastructure
- Generate revenue mainly from:
 - Commission fees
 - Service fees
 - Advertising revenue
 - Subscription fees



Key statistical principle: The platform produces **intermediation services**, not the underlying goods or services exchanged.

1. Digital Intermediary Platforms: Definition, Conceptual, Methodological and Data sources

Digital Platform Ecosystem in Viet Nam – Key Observations:

Platform landscape:

- Viet Nam hosts a **diverse and rapidly expanding digital platform ecosystem**, including:
 - Domestic platforms
 - Foreign-owned and cross-border platforms



1. Digital Intermediary Platforms: Definition, Conceptual, Methodological and Data sources

Digital Platform Enterprises in Viet Nam – Scope & Coverage

Platform revenue sources

Transaction fees or commissions

Platform service fees (listing, subscription, advertising)

Payment, logistics, and fulfillment charges



Main platform segments reviewed

E-commerce marketplaces connecting sellers and buyers

Retailers operating platform-based e-commerce models

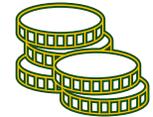
Digital payment and fintech platforms

Logistics, delivery, and fulfillment platforms

SaaS and digital solutions supporting online commerce

Sector-specific platforms (transport, food delivery, travel, services)

Classifieds and listing platforms



1. Digital Intermediary Platforms: Definition, Conceptual, Methodological and Data sources

Data sources used for compiling DIPs :

➤ Survey:

- Annual Enterprise Survey;
- IOT Survey every 5 years;
- Surveys of individual business establishments;
- Economic Census

➤ Administrative tax data

- *This approach improves: Coverage, Consistency, Validation of estimates*



1. Digital Intermediary Platforms: Definition, Conceptual, Methodological and Data sources

Case 1: Calculate DIPs directly from statistical surveys.

(Source from IO survey 2021 – data 2019, the 2022 Enterprise Survey)

A. Inclusion of recommended Industrial codes - IO survey data source

ISIC code	Industry	Digital	Digital ratio (%)
47	Commercial Services	Partial	0.016
79	Services of travel agencies, tour businesses and support services, related to promotion and organization of tours	Partial	0.081

B. Identification of DIPs Using Enterprise Survey 2022

ISIC code	Industry
53	Postal and delivery services
62	Computer programming services, consulting services and other activities related to computers
63	Other information services

1. Digital Intermediary Platforms: Definition, Conceptual, Methodological and Data sources

C. Identification of other DIPs not covered in A and B

In addition to the DIPs identified through methods A and B, the following platform was identified as a key DIP in Viet Nam:

- Gojek, Be Group ISIC 49 - Transport platforms
- ShopeeFood; GrabFood - ISIC 56 – food services
- VNG Corporation; VTC Online ISIC 58 / 62 – Game & digital content platforms
- MoMo, VNPay - fintech (ISIC 64)
- VNG Corporation; VTC Online ISIC 5820 hoặc 6201)

1. Digital Intermediary Platforms: Definition, Conceptual, Methodological and Data sources

Digital Economy Module: Enterprise Survey 2022

Net revenue from sales and service provision divided by industry
 If column B operates sectors 26, 582, 951 => skip column 2

Production and business activities of the enterprise (Automatically get information from A2)		Net revenue from sales and service provision (VND) Applies to other industries 64190, 64910	Proportion of net revenue from selling goods and providing services via online forms (Web, phone applications, social networks, e-commerce platforms)? (%)	Net revenue from online sales and service provision of each industry mainly comes from? (choose 1 answer)	Net revenue from selling goods and providing services through which of the following main online forms? (choose 1 answer)	Income from credit activities (Account 70) (VND) Applicable to businesses operating in industries 64190, 64910
Description of production and business activities	Economic industry/product code level 5					
A	B	first	2	3	4	5
Sector 1: ...			Proportion of net revenue from sales and provision of production and business services via online form > 0 => move to column 3	<input type="radio"/> From providing intermediary platforms (such as Tiki, Bee, Grab, Lazada, Shopee, Alibaba, Sendo, chotot, Amazon, ...) and collecting fees from customers using that platform => transferring A5.3 <input type="radio"/> From online advertising (such as advertising on social networking platforms, electronic newspapers, etc.) => transfer to A5.3 <input type="radio"/> From cloud computing (like storage space on google driver, icloud, ...) => transfer A5.3 <input type="radio"/> From selling goods and providing services => move to column 4	<input type="radio"/> Through the Enterprise's own website and online application <input type="radio"/> Through intermediary platforms (such as Lazada, Shopee, Alibaba, Sendo, chotot, Amazon,...)	

Digital Intermediary Platform

3. Data sources used for compiling DIPs

Case 2: Calculating DIPs indirectly from statistical surveys through businesses dependent on DIPs.

Enterprise Dependent on DIPs - Collect payment information for platform transactions.

Using Online Revenue data from the Digital Economy module of Enterprise Survey 2022, proportions of firms dependent on DIPs were calculated in each industry category and Enterprise that rely on DIPs also help calculate the utilization rate of DIPs by resident or non-resident entities.

1. 491 (49%)- Railway passenger transport service
2. 93 (18%)- Sports, entertainment and recreation services
3. 73 (5%)- Advertising and market research services

Data sources used

- **Case 3: Extracting administrative data from the tax authority.**

>For resident platform businesses in Vietnam

Extract the following basic information applicable to businesses operating Digital Intermediary Platforms (DIPs)

- E-commerce Platform/ Ride-hailing/Food Delivery Platform/ Booking/Travel Platform Digital Content/Advertising Platform

No. Item	Amount (VND)
1 Total revenue generated on the platform	
2 Revenue from platform services (commissions, service fees, advertising...)	
3 VAT payable by DIPs	
4 Corporate income tax payable by DIPs	
5 Other taxes and fees (if any)	

- **2. Detailed list of household tax collection (Attach appendix if there are multiple subjects)**

No.	Seller's Name	Tax ID / Citizen Identification Number	Type of Entity	Revenue (VND)	VAT Collected Personal Income	Tax / Corporate Income Tax Collected	Total Taxes Paid
1			Individual/ Organization				
2							

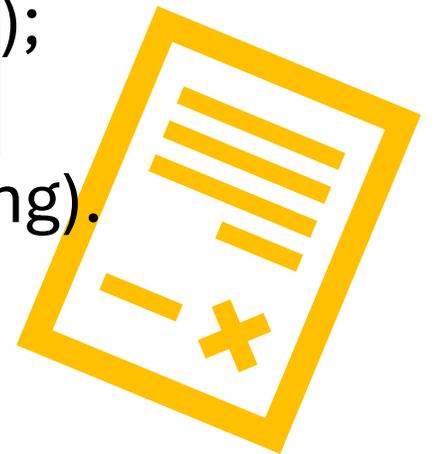
Data sources

Information from Logistics / Delivery Service Providers

- Under Article 29(1) of the Law on Tax Administration, logistics companies in Vietnam are required to provide relevant information upon request by tax authorities.

Key information includes:

- Seller/customer identification (name, address, tax ID);
- Shipment or transaction value;
- Transport documents (invoices, waybills, bills of lading).



Data sources

- **The foreign supplier tax return (applicable to Google, Meta, Apple, Netflix, and other foreign platforms) includes the following key information:**

A. In terms of revenue generated in Viet Nam

(Revenue generated from services supply or services are associated to goods which can not be separated)

Contents	Value-Added Tax				Corporate Income Tax					Total tax payable
	Revenue subject to VAT	Revenue from which Vietnamese counter-party withheld tax before payment	Deemed VAT rate	VAT payable	Revenue subject to CIT	Revenue from which Vietnamese counter-party withheld tax before payment	Deemed CIT rate	Tax amount exempted or reduced under Double Tax Agreement	CIT payable	
(1)	(2)	(3)	(4)	$(5) = \{(2) - (3)\} \times (4)$	(6)	(7)	(8)	(9)	$(10) = \{(6) - (7)\} \times (8) - (9)$	$(11) = (5) + (10)$

B. In terms of goods transactions carried out in Viet Nam

Contents	Corporate Income Tax				
	Revenue subject to CIT	Revenue from which Vietnamese counter-party withheld tax before payment	Deemed CIT rate	Tax amount exempted or reduced under Double Tax Agreement	CIT payable
-1	-2	-3	-4	-5	$(6) = \{(2) - (3)\} \times (4) - (5)$
..					
Total:					

2. Results of Viet Nam's digital economy

- Since 2023, Viet Nam has compiled annual estimates of the digital economy's gross value added share in GDP.
- Digital Intermediary Platforms (DIPs) in Viet Nam are compiled as part of the 2019 Digital Supply and Use Table (D-SUT), derived from the 2019 Supply and Use Table (SUT), with ADB technical assistance during 2023–2025.



2. Results of Viet Nam's digital economy

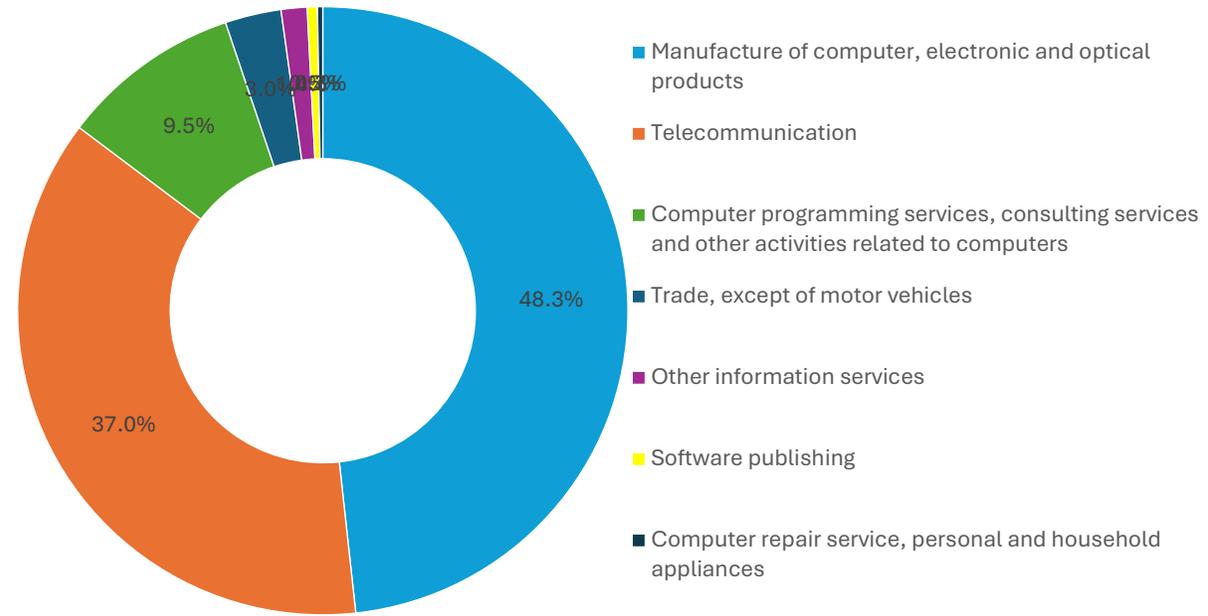
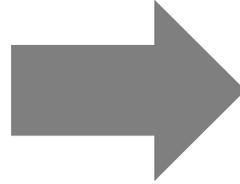
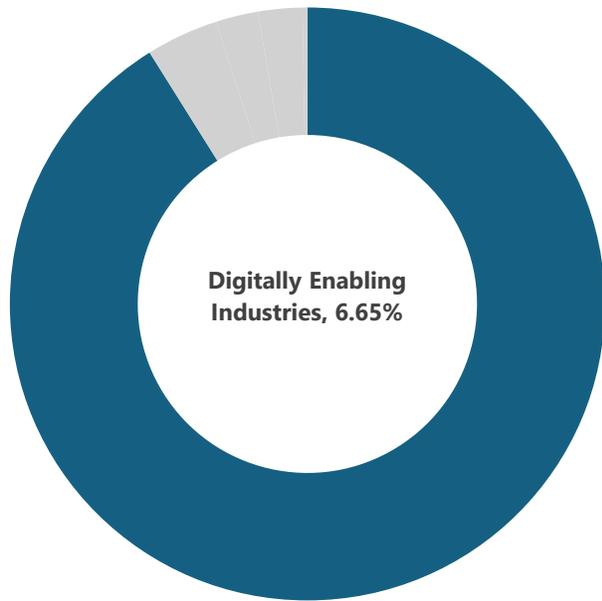
Digital Industries 2019 (D-SUT 2019)

Digital Industry	Output (million VND)	Gross Value Added (million VND)	Output (%)	Gross Value Added (%)
Digitally Enabling Industries	3,059,419,444	515,081,378	97%	91%
Data and Advertising Driven Digital Platforms	207,780	128,620	0.01%	0.02%
Digital Intermediary Platforms charging a fee	21,346,159	13,556,680	1%	2%
E-tailers	33,046,921	22,222,170	1%	4%
Firms dependent on DIPs	25,844,089	13,034,589	1%	2%
Other producers operating only digitally	3,690,781	1,347,530	0.12%	0.24%

Source: Data from survey of NSO

2. Results of Viet Nam's digital economy

- Digitally Enabling Industries
- E-tailers
- Firms dependent on DIPs
- Digital Intermediary Platforms charging a fee
- Other producers operating only digitally
- Data and advertising driven digital platforms



Digital Industries 2019 (D-SUT 2019)

2. Results of Viet Nam's digital economy

Some estimation results based on administrative data for Digital Intermediary Platforms (DIPs) the year 2019-2025

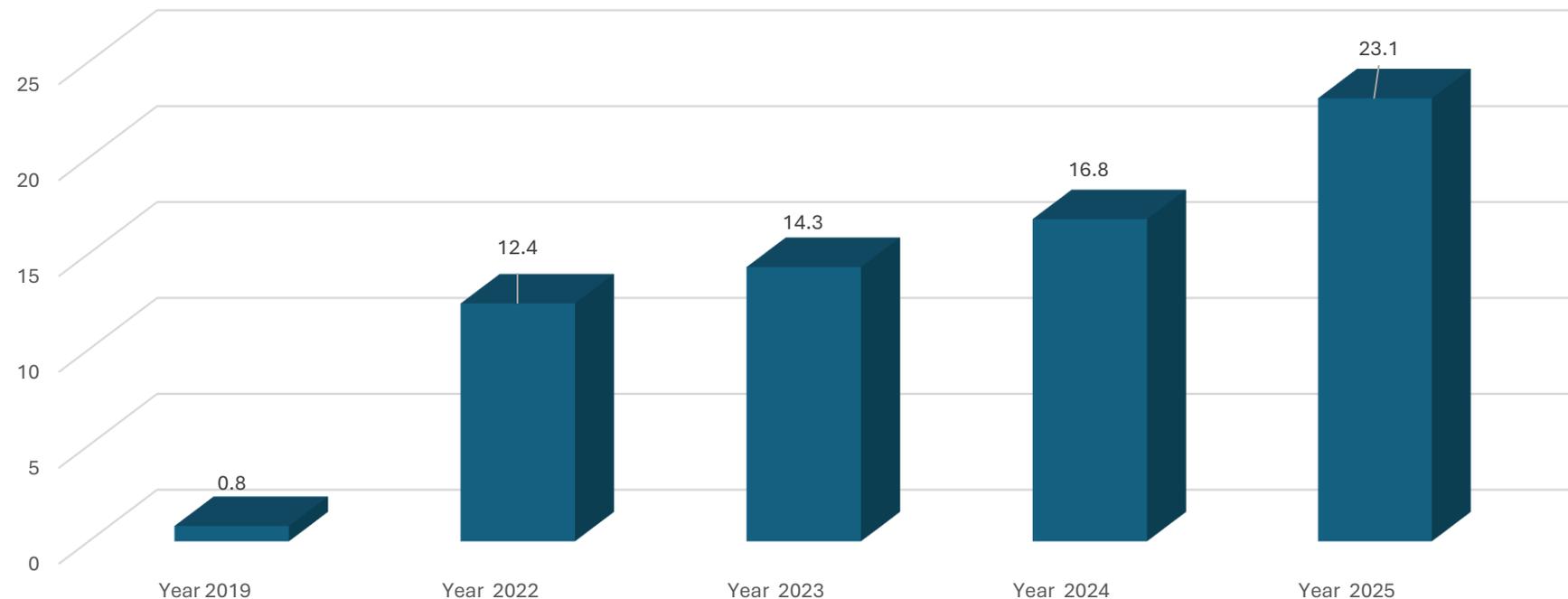
	Unit	Year 2019	Year 2022	Year 2023	Year 2024	Year 2025
Taxes	Trillion dong	0,064 (*)	83	97	116	209
Estimated e-commerce revenue	Trillion dong	887	2,490.0	2,910.0	3,480.0	5,130.0
Estimated e-commerce revenue	Billion USD	23.5	103.7	118.9	140.9	193.7
Digital Intermediary Platforms (DIPs) revenue	Trillion dong	21	298.8	349.2	417.6	592.8
Digital Intermediary Platforms (DIPs) revenue	Billion USD	0.8	12.4	14.3	16.8	23.1

In 2019, DIPs were compiled based on survey data. From 2020 to 2025, DIPs estimates also incorporated administrative data.

2. Results of Viet Nam's digital economy

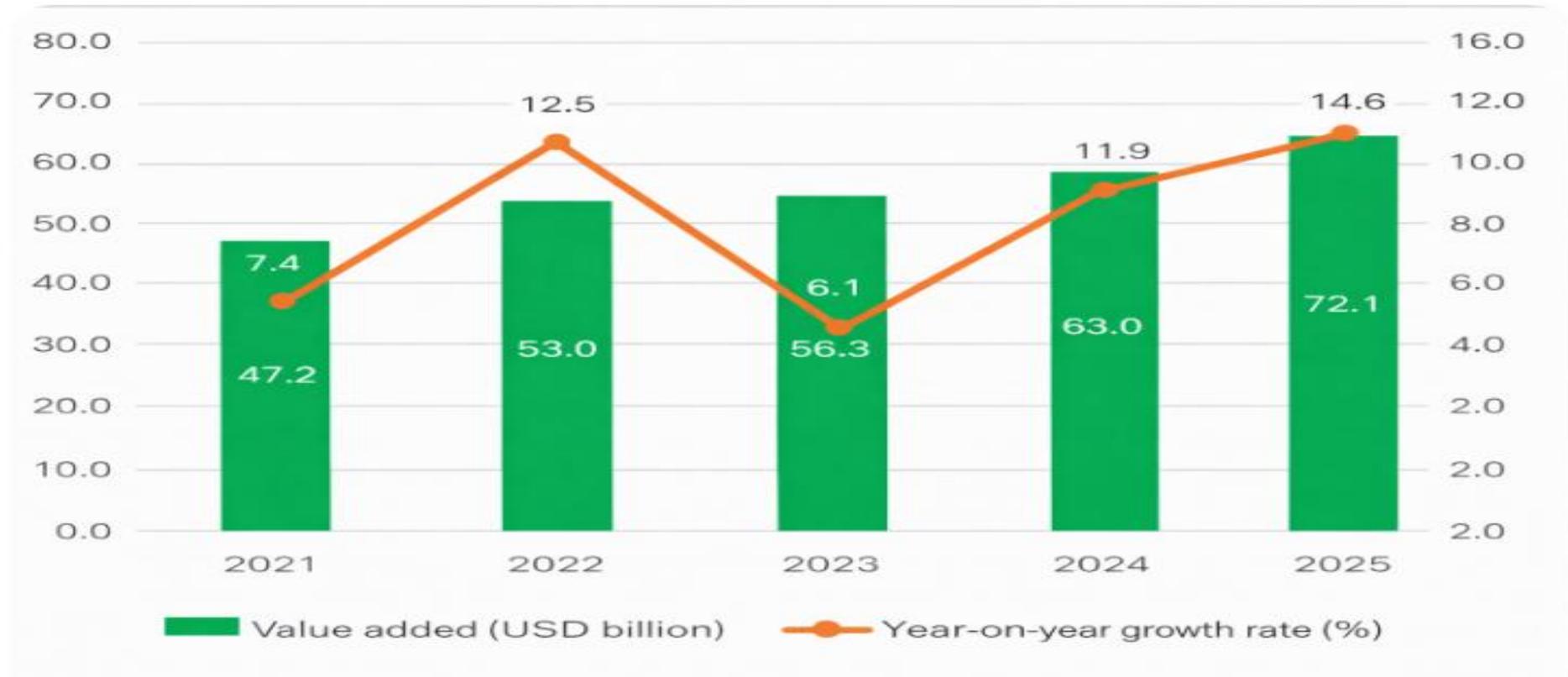
Some estimation results based on administrative data for Digital Intermediary Platforms (DIPs) the year 2019-2025

Digital Intermediary Platforms (DIPs) revenue (Billion USD)



2. Results of Viet Nam's digital economy

Value added of the digital economy at current prices in USD, 2021–2025



3. Challenges and Way forward

DIPs measurement is a new area, difficulty with methodological complexity and limited human resources.

Challenges about data sources

- Survey data

- Multi-activity enterprises; It is difficult to separate the revenue of platforms built by the company
- Incorrect industry classification
- Limited data on non-resident platforms

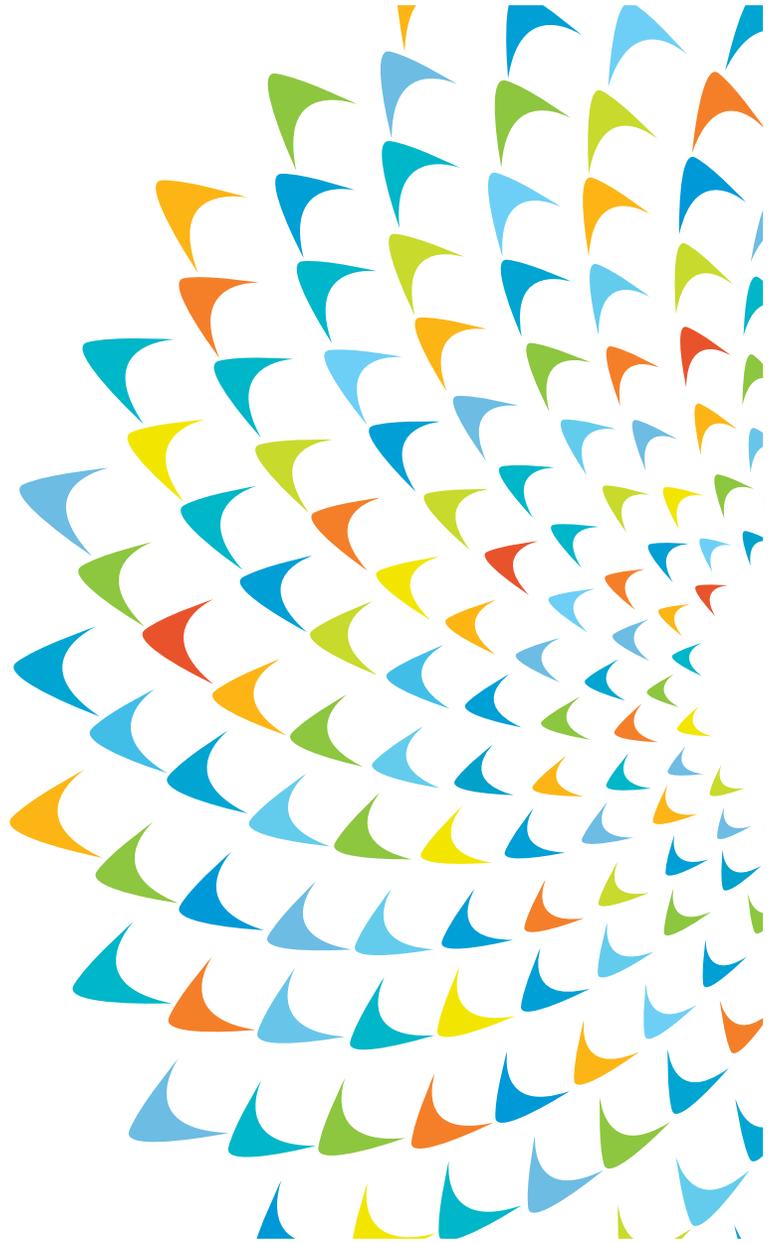
Administrative data

- **Confidentiality constraints** limit availability to **aggregated statistics only**, with no access to granular micro-data.

3. Challenges and Way forward

Way forward

- Continuous improvements data sources, methodological to measure DIPs and digital economy by international recommendation.
- Substantial technical assistance from: **ASEAN, ADB, OECD, IMF, WTO, ...**



Thank you!