



USE OF PERSONAL IDENTIFICATION NUMBER AS TAX CODE FOR VIETNAMESE CITIZENS AND ISSUANCE OF ELECTRONIC IDENTIFICATION FOR FOREIGNERS

In relation to personal identification matters, the competent authorities have recently issued several legal documents regulating the use of Personal Identification Number (“PIN”) for Vietnamese citizens and the issuance of electronic identification for foreigners. The details are as follows:

1. Use of Personal Identification Number for Vietnamese citizens as individual tax code

The Ministry of Finance issued Circular No. 86/2024/TT-BTC on 23 December 2024, which provides regulations on tax registration for organizations, individuals, and business households. According to this Circular, effective from 1 July 2025, the individual tax code will officially be replaced by PIN issued by the Ministry of Public Security.

This change is part of the Government's efforts to reform administrative procedures, unify citizen data management, and enhance the efficiency of tax declaration and compliance for both individuals and organizations.

Notable points:

- **For individual tax codes issued before 1 July 2025 and registered information has matched with the National database:**

No additional procedures are required. The tax authority will automatically update information from the national citizen database, allowing taxpayers to use their PIN for tax declarations.

- **For individual tax codes issued before 1 July 2025 but registered information does not match with the National database:**

Taxpayers must update their tax registration information with the tax authority in accordance with Clauses 1 and 4 of Article 25 of this Circular.

- **For individuals having more than one tax code:**

Taxpayers must update their PIN information for all issued tax codes so that the tax authority can integrate these tax codes into the PIN, consolidating the taxpayer's data under the PIN.

- ➡ Income-paying entities and individuals with taxable income should review the tax registration information of taxpayers and their dependents to ensure accurate registration and tax declaration, thereby avoiding discrepancies in the recognition of personal income tax obligations.

2. Issuance of electronic identification for foreigners

Decree No. 69/2024/ND-CP, issued by the Government on 25 June 2024, regulates electronic identification and authentication, including the issuance of electronic identification for foreigners. The electronic identification for foreigners is conducted in accordance with Plan No. 370/KH-A08-P5 dated 20 June 2025 issued by the Ministry of Public Security. Specific details include:

- Foreigners are issued electronic identification to conduct administrative procedures, access public administrative services in an electronic environment, and engage in other activities as required by the electronic identity holder.
- The level of access, exploitation, and use of information from the electronic identification system depends on the level of electronic identification granted (Level 1 or Level 2).
- Foreigners who are residing in Vietnam (holding a valid permanent or temporary residence card), operating within the territory of Vietnam shall go to the provincial immigration authority under the Ministry of Public Security to conduct procedures for obtaining electronic identification (level 2) from July 1, 2025.
- Registration for electronic identification for foreigners under 14 years of age, those under guardianship, or those represented by others is conducted through the guardian or representative.
- An electronic identification account for a foreigner is locked in cases where the foreign national requests account locking, violates the National Identification Application usage agreement, when their passport or international travel document expires, when their residency period in Vietnam ends, or upon their death.

Currently, competent authorities are expediting the issuance of electronic identification for foreigners. Organizations with foreigners being legal representatives should complete electronic identification registrations for their legal representatives prior to completion of electronic identification registration for their organizations.

Guidance on electronic identification registration remains unavailable for two groups: foreign nationals residing in Vietnam with visas, and legal representatives of organizations who are not currently residents of Vietnam.

For any uncertainties during the process of reviewing personal identification numbers replacing individual tax codes for Vietnamese citizens or registering electronic identification for foreigners, please contact KPMG for assistance.

Contact us

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