

GMS Alert

November 2025



INCREASED PERSONAL INCOME TAX (“PIT”) RELIEF EFFECTIVE FROM TAX YEAR 2026

On 17 October 2025, the Standing Committee of the National Assembly passed the Resolution No. 110/2025/UBTVQH15 to adjust the tax relief for PIT purposes. Accordingly, personal relief for taxpayers is set at 15.5 million VND per month (186 million VND per year), and dependent relief is 6.2 million VND per month for each qualified dependent. The Resolution takes effect from 01 January 2026 and is applicable for the 2026 tax year onwards.

Contact us

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