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People Advisory Services Tax Alert

May 2026

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Change in personal income tax filing from monthly to quarterly for income from salaries and wages

The Government and the Ministry of Finance have issued key legal documents, including Resolution No. 66.16/2026/NQ-CP [1] and Decision No. 1109/QD-BTC [2] regarding the reduction of administrative procedures, including the adjustment of the personal income tax (PIT) filing term for income from salaries and wages.

Under these regulations, the PIT filing term for income from salaries and wages will be transitioned from monthly to quarterly filing, effective from the April 2026 filing period. The electronic tax filing systems have been updated accordingly and will only accept quarterly filings for the Form 02/KK-TNCN [3] (applicable to individuals filing directly with the tax authorities) and Form 05/KK-TNCN [4] (applicable to organizations and individuals paying income).

For cases where the April 2026 monthly tax returns have already been submitted and accepted by the system, the tax authorities will issue further guidance to instruct taxpayers on the appropriate adjustments or required actions.

Resolution No. 66.16/2026/NQ-CP is effective from 15 April 2026 to 28 February 2027 or may cease to be effective earlier if superseded by new regulatory provisions issued by competent authorities.

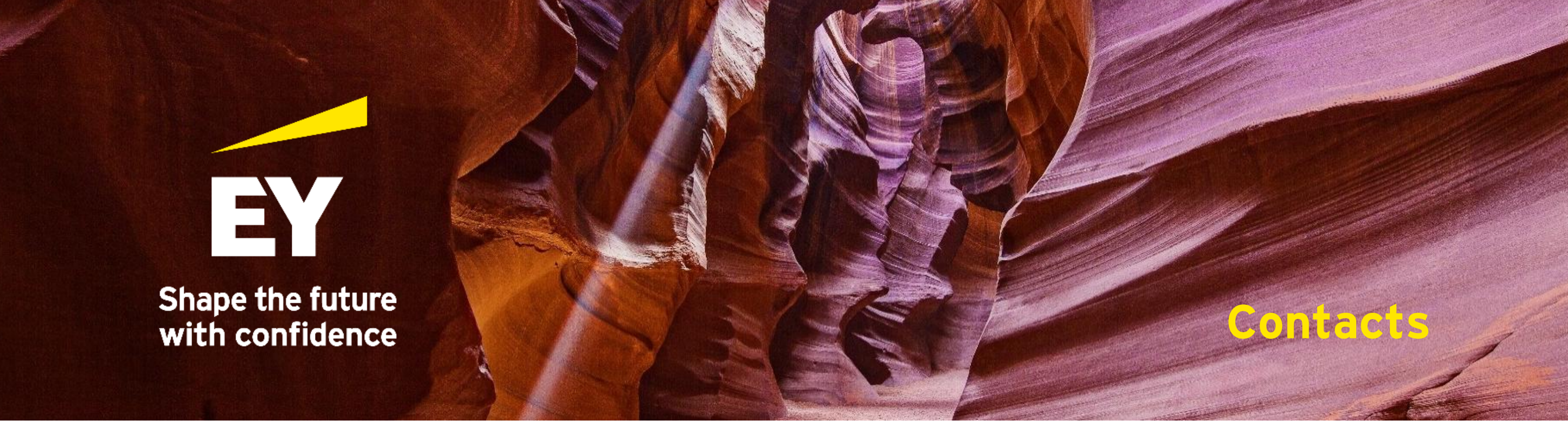
To ensure compliance, it is recommended that businesses and taxpayers review the current tax compliance processes to align with the transition from monthly to quarterly filing and closely monitor guidance from the tax authorities, particularly in relation to April 2026 filings already submitted, to ensure timely and appropriate actions in accordance with regulations.

[1] Resolution 66.16/2026/NQ-CP, issued by the Government on 7 April 2026, regarding the reduction and simplification of administrative procedures and regulations related to production and business activities

[2] Decision 1109/QD-BTC, issued by the Ministry of Finance on 8 May 2026, announcing amended, supplemented and abolished administrative procedures in the fields of tax and customs administration under the Ministry of Finance's authority

[3] Form 02/KK-TNCN applicable to resident and non-resident individuals earning income from salaries and wages who file tax returns directly with the tax authorities

[4] Form 05/KK-TNCN applicable to organizations and individuals responsible for paying income from salaries and wages



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