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People Advisory Services Tax Alert

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Official Letter No. 3422/CT-NVT on tax identification numbers and personal identification numbers

On 27 May 2026, the Taxation Department, under the Ministry of Finance issued Official Letter 3422/CT-NVT providing guidance on the handling of cases where individuals have been assigned multiple tax identification numbers (TINs) and on updating personal identification numbers (PINs) for TINs whose information has not yet been aligned with the National Population Database (NPD).

Some key highlights are outlined below:

1. Cases where individuals have multiple TINs

- The tax system will automatically consolidate TINs with information matching the NPD into the individual's PIN, thereby unifying the taxpayer's tax data.
- For TINs with unmatched information (status 10 "TIN pending update of PIN"), taxpayers are required to update their PIN to complete the data integration.
- The tax authorities do not require taxpayers to close previously issued TINs after completing the PIN update. The treatment of such TINs will follow the guidance under Official Letter 3422/CT-NVT.
- Invoices, supporting documents and tax dossiers previously issued using TINs remain legally valid and do not require amendment to reflect the PIN.

2. Update of PINs

- For TINs under status 10 "TIN pending update of PIN", taxpayers may either directly perform the update procedures or authorise income-paying entities to do so via electronic submission or paper-based filing in accordance with prevailing regulations. For household businesses, the update must be carried out through amendments to business registration at the commune-level business registration authority, and updated information will then be automatically synchronised with the tax system through the single-window mechanism.
- Where the TIN of a business household or individual is in the status "Inactive at registered address", updating the PIN is solely for personal data alignment purposes and does not change the business operation status. Accordingly, business household or individual must still carry out procedures to reactivate the TIN if continuing operations, or terminate the TIN if business activities have ceased.

Taxpayers should proactively review all existing TINs and monitor further guidance from the tax authorities to ensure full compliance.

¹ Official Letter 3422/CT-NVT issued by the Taxation Department, under the Ministry of Finance on 27 May 2026 regarding individuals having multiple tax identification numbers and the update of personal identification numbers.



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