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People Advisory
Services Tax Alert

November 2025

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Resolution 110/2025/UBTVQH15 regarding the adjustment of family relief for personal income tax

On 17 October 2025, the National Assembly Standing Committee issued Resolution 110/2025/UBTVQH15 (Resolution 110) regarding the adjustment of family relief for personal income tax, with the following details:

- Deduction for taxpayer: VND15.5 million per month
- Deduction for each dependent: VND6.2 million per month

Resolution 110 shall take effect from 1 January 2026 and apply to the 2026 tax filing period. Concurrently, Resolution 954/2020/UBTVQH14¹ will be repealed from the effective date of Resolution 110.

¹ Resolution No. 954/2020/UBTVQH14 of the National Assembly Standing Committee, was issued on 2 June 2020, regarding the adjustment of family relief for personal income tax.



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