



Shape the future
with confidence

People Advisory
Services Tax Alert

November 2025

Visit other Alerts [here](#).

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 Concurrently, Resolution 954/2020/UBTVQH14 ¹ will be repealed from the effective date of Resolution 110.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.



Shape the future
with confidence

Contacts

Hanoi Office



Huong Vu | General Director
EY Consulting Vietnam Joint Stock Company
huong.vu@vn.ey.com



Trang Pham | Senior Partner
Ernst & Young Vietnam Limited
trang.pham@vn.ey.com



Huyen Nguyen | Partner
EY Consulting Vietnam Joint Stock Company
huyen.thi.nguyen@vn.ey.com

Ho Chi Minh City Office



Robert King | EY Vietnam, Laos, Cambodia Tax Leader
EY Consulting Vietnam Joint Stock Company
robert.m.king@vn.ey.com



Anh Thi Kim Ngo | Partner
EY Consulting Vietnam Joint Stock Company
anh.kim.ngo@vn.ey.com

Japanese Business Services (JBS)



Takahisa Onose | EY Vietnam, Laos, Cambodia JBS Leader
Ernst & Young Vietnam Limited
takahisa.onose@vn.ey.com



Takaaki Nishikawa | Director
Ernst & Young Vietnam Limited
takaaki.nishikawa@vn.ey.com

Korean Business Services (KBS)



Binh Thanh Phan | EY Vietnam, Laos, Cambodia KBS Leader
EY Consulting Vietnam Joint Stock Company
binh.thanh.phan@vn.ey.com



Kyung Hoon Han | Director
Ernst & Young Vietnam Limited
kyung.hoon.han@vn.ey.com

Chinese Business Services (CBS)



Truong Duc Le | EY Vietnam, Laos, Cambodia CBS Leader
Ernst & Young Vietnam Limited
truong.duc.le@vn.ey.com



Owen Tsao | Director
Ernst & Young Vietnam Limited
owen.tsao@vn.ey.com



Trinh Kiet Luong | Assistant Director
Ernst & Young Vietnam Limited
trinh.kiet.luong@vn.ey.com

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

©2025 EY Consulting Vietnam Joint Stock Company. All Rights Reserved.

APAC No. 16171101

ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com/en_vn