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People Advisory Services Tax Alert

December 2025

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Preparation for 2025 year-end personal income tax finalization

This update is intended to remind taxpayers of key compliance requirements and deadlines, enabling proactive planning and effective management of the 2025 personal income tax (PIT) finalization process.

Who are required to file the year-end PIT finalization

- Organizations paying income from salary and wages during the year (income paying organizations)
- Individual who is eligible to do the finalization directly with tax authority (individuals filing direct PIT finalization)

Filing deadline

Category	Deadline	Notes
Income paying organizations	31 March 2026	The statutory deadline is last day of the third month following the end of the calendar year.
Individuals filing direct PIT finalization	4 May 2026	The statutory deadline is the last day of the fourth month following the end of the calendar year, adjusted to the next working day if it falls on a weekend or public holiday.

Documents required for PIT finalization

- For income paying entity: Form 05/QTT-TNCN and appendices 05-1/BK-QTT-TNCN, 05-2/BK-QTT-TNCN, 05-3/BK-QTT-TNCN (if applicable) in accordance with Circular 80/2021/TT-BTC¹
- For individuals filing direct PIT finalization:
 - Form 02/QTT-TNCN and Appendix 02-1/BK-QTT-TNCN (if applicable) in accordance with Circular 80/2021/TT-BTC¹
 - Supporting documents in accordance with Appendix I of Decree 126/2020/ND-CP²

Place of submission

Category	Place of submission
Income paying organizations	The management tax authority
Individuals filing direct PIT finalization	<ul style="list-style-type: none">■ The tax authority where the individual files the tax return directly during the year■ Tax authority where the individual received the highest income■ Tax authority managed the income payer■ Tax authority at the individual's residence

Implications for non-compliance

- Administrative penalty on late filing up to VND25 million
- Interest on late payment of outstanding PIT at 0.03% per day late on amount due

Other notes

In addition to the points mentioned above, it is recommended tax payers pay attention to some relevant changes applicable for 2025 tax year as listed below:

- Changes on Tax Withholding Certificates as guided by Decree No. 70/2025/ND-CP issued by the Government on 20 March 2025 providing regulations on e-invoices
- Replacement of individual tax code with identification numbers from 1 July 2025 as stipulated in Circular No. 86/2024/TT-BTC issued by the Ministry of Finance on 23 December 2024 regarding tax registration
- Requirement for organizations to provide information on PIT paid on behalf of individuals as instructed in Official Letter No. 828/TCT-KK, issued by the General Tax Department (which is now is Tax Department) on 25 February 2025
- Decree No. 49/2025/ND-CP issued by the Government on 28 February 2025 stipulating the thresholds for Immigration ban applicable for tax payers

¹ Circular 80/2021/TT-BTC dated 29 September 2021 of Ministry of Finance elaboration of some articles of the Law on Tax administration and the Decree 126/2020/ND-CP dated 19 October 2020 on elaboration of some articles of the Law on Tax Administration

² Decree 126/2020/ND-CP dated 19 October 2020 of Government on elaboration of some articles of the Law on Tax Administration



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