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People Advisory Services Tax Alert

March 2025

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Official Letter 36 regarding some notable points for 2024 PIT finalization on income from salary and wages

This Alert provides notable points about the 2024 personal income tax (PIT) finalization.

In order to assist agencies, businesses, organizations, and workers in the area to carry out PIT settlement smoothly, timely, and in accordance with regulations, on March 14, 2025, the Tax Department of Region I issued Official Letter No. 36/CCTKV.I-CNTK (OL 36) highlighting some notable points regarding the declaration of 2024 PIT finalization on income from salary and wages.

We summarize some key points in OL 36 that may be of interest, as follows:

1. Deadline for 2024 PIT finalization

- For organizations and individuals paying income, the deadline is no later than 31 March 2025.
- For individuals directly settling PIT, the deadline is no later than 5 May 2025. However, individuals who have over PIT payment are not eligible to this deadline.

2. Notes for income-paying organizations

- Ensure that 100% of taxpayers have the individual tax code reporting on all forms of the 2024 PIT finalization.
- Coordinate with the tax authority to complete the standardization of individual tax code for the individuals before submitting the 2024 PIT finalization. The principal of individual tax code standardization are implemented in accordance with Circular 86⁽¹⁾.
- Provide information on the PIT amount withheld on behalf of the individuals according to the guidance in OL 828⁽²⁾.

⁽¹⁾ Circular 86/2024/TT-BTC dated 6 January 2022 issued by General Tax Department about tax registration (Circular 86).

⁽²⁾ Official Letter No. 828/TCT-KK dated 25 February 2025 issued by General Tax Department about the responsibilities of enterprises, organizations, and individuals in providing information on the PIT paid on behalf of individuals (OL 828).

3. Notes for individuals receiving income from salaries and wages

- Standardize the information of individual taxpayers before submitting the 2024 PIT Finalization. The principal of individual tax code standardization are implemented in accordance with Circular 86.
- Encourage to use the suggested PIT Finalization on eTax mobile.
- Implement automatically processing the PIT tax refund according to Decision 108⁽³⁾.
- Report via electronic means (via eTax Mobile or ICanhan) to the tax authority regarding incorrect income declarations or inflated income declarations so that the tax authority can timely inspect, verify, and strictly punish organizations who use individuals' information for reporting or deduction while not actually paying income.

OL 36 also provides legal basis, objects who are subject to PIT finalization, submission place of tax return for the 2024 PIT Finalization. Readers are encouraged to refer to this OL for further details on other areas of interest.

⁽³⁾ Decision 108/QĐ-TCT dated 24 January 2025 issued by General Department about the establishing the automatically processing the PIT refund (Decision 108).



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