



PwC Vietnam Newsbrief

Proposed new Personal Income Tax rules for sales of shares

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At a glance

The Government has just released a draft decree providing guidance on the new Personal Income Tax law, anticipated to come into force on 1 July 2026.

Several significant changes to the taxation of share transfers are under consideration, including:

Key highlights



01

Major change to taxation of sales of shares in non-public JSCs

Currently, sales of shares by individuals in a non-public/ non-listed joint stock company enjoy a tax rate of 0.1% on proceeds.

The draft decree proposes replacing this 0.1% rate with a 20% tax on gains, consistent with the PIT treatment of sales of interests in a non JSC limited liability company.

02

Certain share sales to be taxed as a transfer of real estate

Where an individual sells a company owning real estate, such transaction would be treated as a sale of real estate.



Contact us

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