PwC Vietnam Newsbrief

Circular No. 87/2026/TT-BTC guiding the 2025 Personal Income Tax Law

July 2026

At a glance

The Ministry of Finance has issued Circular No. 87/2026/TT-BTC guiding the 2025 PIT Law and Decree No. 253/2026/ND-CP. The Circular takes effect from 1 July 2026; guidance on employment income for tax residents applies from 1 January 2026.

It clarifies the conditions for claiming dependants for family circumstance relief and the PIT treatment of derivative securities transfers.

Key changes

01

PIT treatment for derivative securities transfers

The Circular introduces PIT guidance for derivative securities transfers: 0.1% on the transfer price per transaction.

For futures contracts, the transfer price is based on the settlement price, contract multiplier, number of contracts and initial margin ratio. The taxable event is when buy/sell orders are matched or when the contract matures.

02

Income threshold for dependant eligibility

The income threshold is increased to VND 3 million/person/month, from VND 1 million previously.

Individuals with no income, or average monthly income not exceeding VND 3 million, may qualify as dependants if all prescribed conditions are met.

Key changes

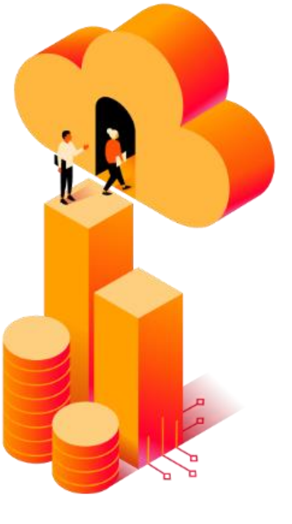
03

Enhanced guidance on dependant documentation

New guidance: Supporting documents for dependants are systematised by circumstance. Tax authorities may use national database information; where not available, taxpayers must provide the required documents.

Taxpayer responsibility is clarified: The taxpayers must register and update dependants under tax administration rules and are responsible for the accuracy of registrations, updates and declared dependant income. Incorrect declarations are subject to penalties.

Income payer responsibility: Income-paying organisations and individuals must keep and provide dependant records when requested for audits, inspections or reviews. Resident foreign individuals should provide equivalent legal documents where standard documents are unavailable.



Contact us

This publication provides general information on matters of interest and should not be regarded as specific legal advice. For more information, please contact us.

Nghiem Hoang Lan
Partner
nghiem.hoang.lan@pwc.com

Vo Ngoc Thuy An
Partner
vo.ngoc.thuy.an@pwc.com

Nguyen Thi Cam Van
Senior Manager
nguyen.thi.cam.van@pwc.com

Vong Dong Le
Senior Manager
vong.dong.le@pwc.com

www.pwc.com/vn