

Circular 4021/CT-NVT providing guidance on the declaration of personal income tax on wages and salaries in accordance with Resolution 66.16/2026/NQ-CP

I. OVERVIEW OF THE DOCUMENT

Reference number: 4021/CT-NVT

Date of issue: 16 June 2026

Issuing Authority: General Department of Taxation, Ministry of Finance

SUMMARY

The Tax Department has issued guidance for taxpayers to switch the filing period for personal income tax on salaries and wages from monthly to quarterly with effect from the second quarter of 2026, whilst also providing transitional arrangements for businesses that had already submitted their April 2026 returns before the eTax system stopped accepting them (from 19 May 2026).

The personal income tax due as shown on the April 2026 return has been granted an extension for payment until 31 July 2026.

II. KEY NEW PROVISIONS

Point 1: Change the reporting period from monthly to quarterly

Content	Guidance
Changing the reporting period from monthly to quarterly	Pursuant to Resolution No. 66.16/2026/NQ-CP, with effect from 15 April 2026, taxpayers will officially switch the method of filing personal income tax returns relating to wages and salaries (Forms No. 02/KK-TNCN and 05/KK-TNCN) from a monthly tax period to a quarterly tax period. To ensure policy consistency, the electronic tax system was upgraded on 19 May 2026 to automatically block and refuse to accept monthly tax returns covering tax periods from April 2026 onwards. This change forms part of the policy to streamline and simplify administrative procedures and facilitate business operations. Please note: the regulations on quarterly personal income tax returns remain in force until 28 February 2027, in accordance with Resolution No. 66.16/2026/NQ-CP.

Point 2: Filing for the second quarter of 2026 once the April 2026 return has been submitted

Content	Guidance
Filing the Q2/2026 return when the April 2026 return has already been submitted	In cases where taxpayers have already submitted their April 2026 tax return and received a notice of acceptance from the tax authority, when preparing the return for the second quarter of 2026, they need only consolidate and report the figures for the remaining two months, namely May and June 2026. Should any errors be discovered in the April 2026 tax return, the taxpayer must submit a separate amended return for that April tax period.

Point 3: Deadline for payment of tax due under the April 2026 tax return and automatic notifications, system adjustments

Content	Guidance
Deadline for payment of tax on the April 2026 tax return, automatic	In order to provide maximum support and alleviate cash flow pressure on businesses, the tax authorities have permitted the deferral of the payment deadline for any personal income tax due (if any) under the April 2026 tax

**notifications
adjustments**

and

system

return to coincide with the payment deadline for the second quarter of 2026 tax return, i.e. no later than 31 July 2026.

At the same time, to ensure a coordinated implementation, the Tax Department is upgrading the Centralised Tax Management System (TMS) to automatically extend the filing deadline within the system for the April 2026 tax return; furthermore, the electronic tax system will automatically send guidance notices directly to each affected taxpayer to facilitate their cooperation in handling the matter.

III. RECOMMENDATIONS FOR BUSINESSES

01 Update the quarterly filing period

Update to electronic personal income tax returns to a quarterly filing cycle from the second quarter of 2026.

02 Avoiding duplicate tax liabilities

Where a business has a personal income tax return for April 2026 that has already been accepted by the tax authority, when filing the personal income tax return for the second quarter of 2026, only the figures for May and June 2026 should be included.

03 Monitor eTax notifications

Businesses whose T4/2026 tax returns have been accepted will receive an automated guidance notice from the Tax Office; they should acknowledge receipt and keep a copy for reference when finalising their tax returns.

CONTACT US FOR ADVICE

Mr. Nguyen Bao Anh

Deputy General Director in charge of Tax Services,
Transfer Pricing & Outsourcing
Email: anh.nb@a-c.com.vn

Ms. Nguyen Thi Thu Thao

Senior Manager, Tax and Accounting Services
Email: thao.ntt@a-c.com.vn

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