

**THE NATIONAL
ASSEMBLY STANDING
COMMITTEE**

Resolution No.
954/2020/UBTVQH14

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, June 02, 2020

RESOLUTION

**On adjusting the reduction based on family circumstances for personal
income tax**

THE NATIONAL ASSEMBLY STANDING COMMITTEE

Pursuant to the Constitution of the Socialist Republic of Vietnam;

*Pursuant to the Law on Organization of the National Assembly No.
57/2014/QH13;*

*Pursuant to the Law on Personal Income Tax No. 04/2007/QH12 which
was amended and supplemented under the Law No. 26/2012/QH13;*

*Pursuant to the Government's Document No. 188/TTr-CP dated May 07,
2020 and the Appraisal Report No. 1976/BC-UBTCNS14 dated May 15, 2020 of
the Budget and Finance Committee on the draft Resolution of the National
Assembly Standing Committee on adjusting the reduction based on family
circumstances for personal income tax,*

RESOLVES:

Article 1. The level of reduction based on family circumstances

To adjust the level of reduction based on family circumstances as prescribed in Clause 1, Article 19 of the Law on Personal Income Tax No. 04/2007/QH12 which was amended and supplemented under the Law No. 26/2012/QH13 as follows:

1. Reduction for the taxpayer, which is VND 11 million/month (VND 132 million/year);
2. Reduction for each dependent of the taxpayer, which is VND 4.4 million/month.

Article 2. Implementation provisions

1. This Resolution takes effect on July 01, 2020 and applies from the tax period 2020.

2. People who have temporarily paid tax according to the reduction based on family circumstances as prescribed in Clause 1, Article 19 of the Law on Personal Income Tax No. 04/2007/QH12 amended and supplemented by the Law No. 26/2012/QH13 may re-determine the amount of personal income tax payable according to the reduction based on family circumstances specified in this Resolution when making personal income tax finalization for 2020.

**FOR THE NATIONAL ASSEMBLY
STANDING COMMITTEE
THE CHAIRPERSON**

Nguyen Thi Kim Ngan