# Dependent Registration for Individual Taxpayers in Vietnam:
## Check Before 2026 PIT Finalisation


Alitium
**Ho Chi Minh City**
Level 5, L'Mak Signature Building
147 Hai Ba Trung
Xuan Hoa Ward (District 3)
Ho Chi Minh City, Vietnam

**Hanoi**
51 Phan Boi Chau
Cua Nam Ward (Hoan Kiem)
Hanoi, Vietnam

P: +84 (28) 3535 6460
E: vietnam@alitium.com

Contact
**Phuong Vo**
Managing Partner
*phuong.vo@alitium.com*

**Phung Nguyen**
Accounting & Tax Partner
*phuong.nguyen@alitium.com*

**Matthew Lourey**
Chairman
*mlourey@alitium.com*

**Vietnam | Singapore | Malaysia**


***[17 November 2026]***

## Ensuring Dependents Registered for PIT Reductions Meet Current Regulations and Requirements in Vietnam

The dependent deduction remains one of the most valuable reliefs available to individual taxpayers under Vietnam's Personal Income Tax (PIT) rules. With the year end approaching, it is critical for employers and employees to review dependent records. The 2026 finalisation is the implementation of a new framework, as the revised PIT Law applies to residents' employment income from the 2026 tax year, with Decree 253/2026/ND-CP and Circular 87/2026/TT-BTC in force from 1 July 2026.

This article sets out the points that employers and employees should check before PIT finalization.

### Watch the Deadline: Register and Update Before the Year Ends

The first date to watch is not the finalisation deadline. Under Decree 253, a dependent must be registered, together with the supporting records, before 31 December of the tax year. Once registered, the record continues in later years unless something changes. During the year, the deduction is applied provisionally from the month of registration.

The finalisation deadlines come afterwards: the end of March 2027 where the employer finalises on the employee's behalf, and the end of April 2027 for individuals who file directly. Commentary is divided on whether a registration made after year end can still be recognised at finalisation, so we would not rely on it. Any new registration, change or removal should be completed before year end, and employers should set an internal cut-off for employee updates in early December.

### The Dependency Relationship Must Reflect Reality

Holding all the required documents is not enough. For example, a taxpayer may register a

retired parent with a birth certificate, residence records and a declaration on income. If the parent is in fact running a stable business and the taxpayer gives no regular support, the tax authority may later challenge the claim. Data exchange between government agencies keeps improving, so gaps between paperwork and reality are easier to find. Taxpayers should confirm that the facts support each claim.

## A Dependent Can Only Be Claimed by One Taxpayer in a Tax Year

Decree 253 provides that where several taxpayers have the same dependent, they must agree between themselves which one registers that person. A common assumption is that one taxpayer can remove a dependent and another can register the same person straight away. If a family wants to move the deduction from a wife to a husband whose income has risen, but the dependent is already registered under the wife for that year, the husband's registration may be rejected. The dependent generally stays with the wife for the rest of the year, and any change applies from the next tax year. Duplicate claims also surface when returns are matched at finalisation, so spouses should confirm now that each dependent sits under one taxpayer only.

## "Other" Dependents Need the Closest Review

Beyond the spouse, children and parents, Decree 253 allows siblings, grandparents, uncles and aunts on either side, nephews and nieces, and others the taxpayer must directly support under the law. The expression "no one to rely on" caused uncertainty for years. We have seen a review in which a taxpayer supported a disabled aunt with no income, and the tax authority asked why her own children were not supporting her. The explanation that they were in financial difficulty was not accepted.

The current rules are more specific. The person must be living with the taxpayer, and the taxpayer must have a support obligation under Articles 104, 105 and 106 of the Law on Marriage and Family. Both conditions apply together, and sending money to a relative is not enough. The person must also meet the capacity and income conditions: a person of working age must be unable to work as defined in the Decree, and income must stay within the limit in Circular 87, measured as the monthly average across the year from all sources.

The tax authorities have said as much in replies to businesses. Ninh Binh Tax, in Official Letter 10493/NBI-QLDN1, considered an employee who had registered a maternal aunt since September of the previous year. She did not live with the employee, so she could not be treated as a dependent. Ho Chi Minh City Tax, in Official Letter 13751/TPHCM-QLDN3, pointed for uncles, aunts, nephews and nieces to the support obligation in Article 106, which applies only where the person in need has no parents, children or other closer relatives, or where those relatives cannot support them. The same letter is reported to confirm that someone already registered and eligible before the new rules does not have to be registered again.

A relative who lives elsewhere and receives regular transfers will usually not qualify, however real the support. The supporting documents that are expected to be asked for the declaration on the person supported include: an identity card copy, proof of relationship and proof of the support obligation. We suggest also keeping evidence of the shared address and a short note on why closer relatives cannot provide support. Before year end, the employers need to review each "other" dependent again and end any registration that no longer meets the conditions.

## Changing Employer: The Registration Carries Over, the Evidence Does Not

The procedure changed from mid-year. Previously, an employee moving to a new company registered each dependent again as if for the first time. For a dependent who already has a registered tax code, the tax system now updates the record automatically when the employee joins the new company. The employee does not register again, and the new company is not required to submit a registration report for that dependent.

The supporting records are a different matter. The employee must still give the new company the evidence for each dependent, and the company must keep it. The automatic update moves the registration across but does not show the new employer that the conditions are met, and the employer needs the records to apply the deduction and to produce them on request. Employees often assume nothing more is needed, so onboarding checklists should ask for dependent records at the start, with a fixed date for receipt.

Gaps are the second risk. If an employee joins a new employer after a period without work and the system shows the registration ending in April and starting again in July, for example, the deduction may be recognised only for the months either side, and May and June may be lost. Employees should check each dependent's status in the eTax Mobile application while it can still be corrected.

## The Record Must Match Population Data, and Registration Is Not Final Approval

Tax offices now check dependent details against the national population database. Employers should review each dependent's name, date of birth, nationality and identification number, and resolve any mismatch. Where the employee has authorised the employer, the employer files changes under Circular 90/2026/TT-BTC. Pre-filled returns need the same care: if the suggested return shows fewer dependents than the supporting records, reconcile the discrepancy and confirm the appropriate filing procedure before submitting.

A successful registration or the issue of a dependent tax code only records the claim in the system. At finalisation or in a later audit, the tax authority may require a dependent to be removed if the records are insufficient or the conditions are not met, and the taxpayer is responsible for declaring the dependent's circumstances and income accurately. Complete supporting records should be kept for the whole period of the claim.

## What Employers and Employees Should Do Before Finalisation

Employers should list each employee's dependents, confirm that evidence is on file, starting with new joiners, review every "other" dependent against the current conditions, and compare identification details with the registration record. Employees should check their dependents in eTax Mobile, and confirm that any new employer receives the evidence. A short review now reduces the risk of disputes at finalisation and helps ensure the deductions employees are entitled to are applied in full.

Reach out to Alitium's Vietnam HR & payroll advisory team at vietnam@alitium.com.

********

*This article is intended to provide an overview of recent updates and announcements. While it aims to present useful insights, it is important to note that the content shared here should not be considered as formal legal, tax or compliance advice. For specific guidance on compliance obligations or legal matters related to your business, we strongly recommend consulting with a qualified professional, such as a qualified professional advisor or legal expert or directly reach out to us.*

*This publication is intended a general overview, and not intended to be comprehensive or to be relied upon as professional advice. Although every effort has been made to ensure accuracy of the information disclosed, Alitium disclaims all responsibile for any party that relies upon the contents.*

*(c) Alitium Professional Services Company Limited, 2026*