

RESOLUTION

ON ADJUSTMENT OF THE DEDUCTION BASED ON FAMILY CIRCUMSTANCES OF
PERSONAL INCOME TAX

THE STANDING COMMITTEE OF THE NATIONAL ASSEMBLY

Pursuant to the Constitution of the Socialist Republic of Vietnam;

Pursuant to Law on Organization of the National Assembly No. [57/2014/QH13](#);

Pursuant to the Law on Personal income Tax No. [04/2007/QH12](#) of which a number of articles have been amended, supplemented according to Law No. [26/2012/QH13](#);

Pursuant to the Government's Report No. 188/TTr-CP dated May 7th, 2020 and appraisal Report No. 1976/BC-UBTCNS14 dated May 15th, 2020 of the Committee for Finance and State Budget regarding the draft Resolution of the Standing Committee of the National Assembly on adjustment of the deduction based on family circumstances of personal income tax,

HEREBY RESOLVES:

Article 1. Rates of deduction based on family circumstances

Adjustment of the deduction based on family circumstances regulated at Clause 1 Article 19 of the Law on personal income tax (of which a number of articles have been amended, supplemented according to Law No. [26/2012/QH13](#)) as follows:

1. The deduction for a taxpayer is VND 11 million/month (VND 132 million/year);
2. The deduction for each dependant of the taxpayer is VND 4.4 million/month.

Article 2. Effect

1. This Resolution takes effect from the date of its signing and applies to the tax period of 2020.
2. Cases in which tax has been temporarily paid according to the deduction based on family circumstances regulated at Clause 1 Article 19 of the Law on personal income tax No. [04/2007/QH12](#) of which a number of articles have been amended, supplemented according to



Law No. [26/2012/QH13](#) shall be determined according to the deduction based on family circumstances regulated at this Resolution upon making personal income tax for the year 2020.

**FOR THE STANDING COMMITTEE OF
THE NATIONAL ASSEMBLY
CHAIRWOMAN
(Signed and sealed)
Ms. Nguyen Thi Kim Ngan**



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