

HOUSEHOLD AND INDIVIDUAL BUSINESSES WITH REVENUE AT THE TAX-EXEMPT THRESHOLD ARE STILL REQUIRED TO SUBMIT TAX DECLARATIONS

CURRENT REGULATIONS

Household and individual business operators with annual revenue from production or business activities **not exceeding VND 100 million** are classified as **not subject to VAT and PIT** in accordance with Clause 2, Article 4 of Circular No. 40/2021/TT-BTC.



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Household and individual business operators with annual revenue **not exceeding VND 200 million** are classified as **not subject to VAT and PIT**. However, they **must still declare their revenue twice a year** (early/mid-year and year-end) for tax determination purposes, pursuant to Table 2 attached to Decision No. 3389/QĐ-BTC of 2025.

Accordingly, household and individual business operators with annual revenue \leq VND 100 million (and from 2026: \leq VND 200 million) are exempt from VAT and PIT but must still file declarations and submit tax dossiers on time to ensure transparency and support tax administration.



WHERE TO FILE TAX DECLARATIONS FOR HOUSEHOLD AND INDIVIDUAL BUSINESSES?

Taxpayers can now conveniently submit declarations through the following electronic platforms:

- **E-Tax for Individuals** – supports filing tax returns for property leasing with declaration periods per payment cycle or annually.
- **eTax Mobile** – supports filing Form 01/CNKD, the tax return for household and individual businesses under Circular No. 40/2021/TT-BTC.