

Using the Citizen Identity Card (CCCCD) as a Tax Identification Number

A Definitive Guide to Regulations, Procedures, and Compliance

Pursuant to Circular 86/2024/TT-BTC & Official Dispatch 3422/CT-NVT

PREPARED FOR **CORPORATE LEADERSHIP, HR PROFESSIONALS, AND INDIVIDUAL TAXPAYERS**

The Core Principle: Identity Does Not Default to Tax Compliance

The Conceptual Equation



Physical CCCD



Tax Registration
Profile



Synchronization with
National Population Database



Valid CCCD as
TIN Replacement

✗ Common Misconception

I possess a CCCD, therefore I automatically possess a Tax Identification Number.

✓ The Legal Reality

Tax registration is legally mandatory.

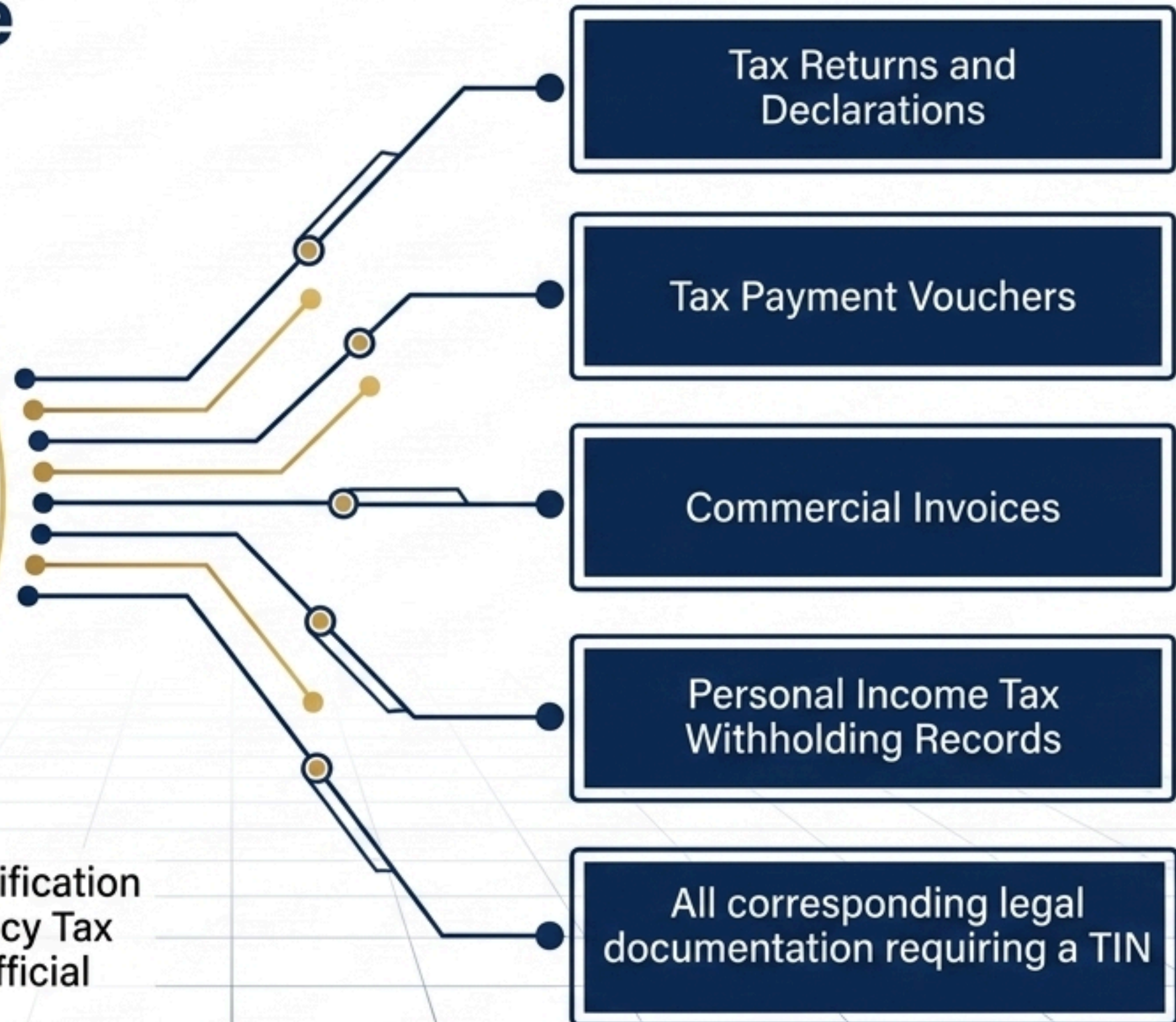
A CCCD only replaces a TIN after individual identity data is **successfully synchronized with the National Population Database** (Ref: Circular 86/2024/TT-BTC, Art. 39).

Employers must register new TINs for undocumented employees prior to withholding or declaring taxes.

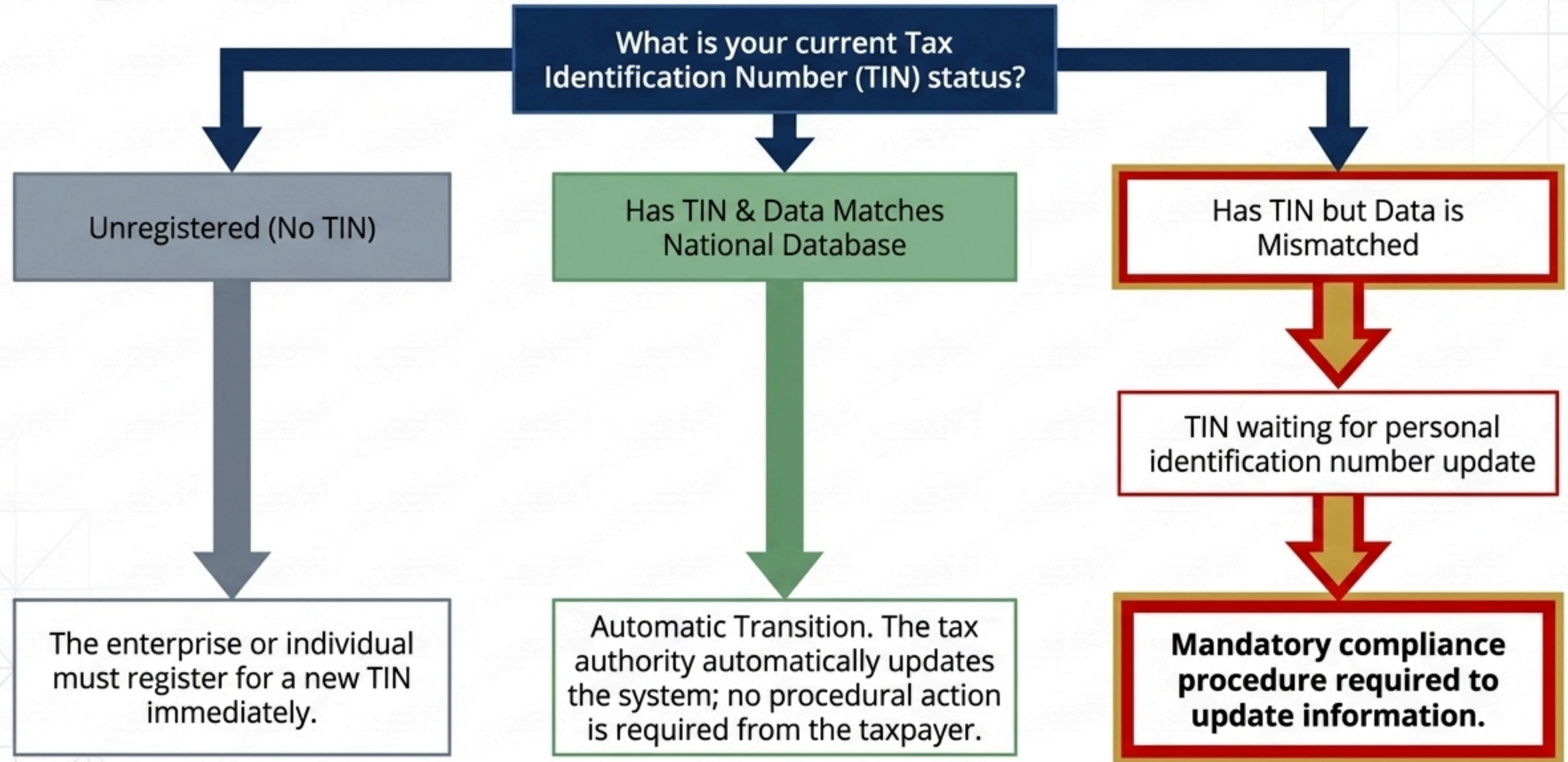
The Implementation Roadmap: The July 2025 Mandate



Effective from this date, the personal identification number (CCCD) strictly replaces the legacy Tax Identification Number (TIN) across all official financial documentation.



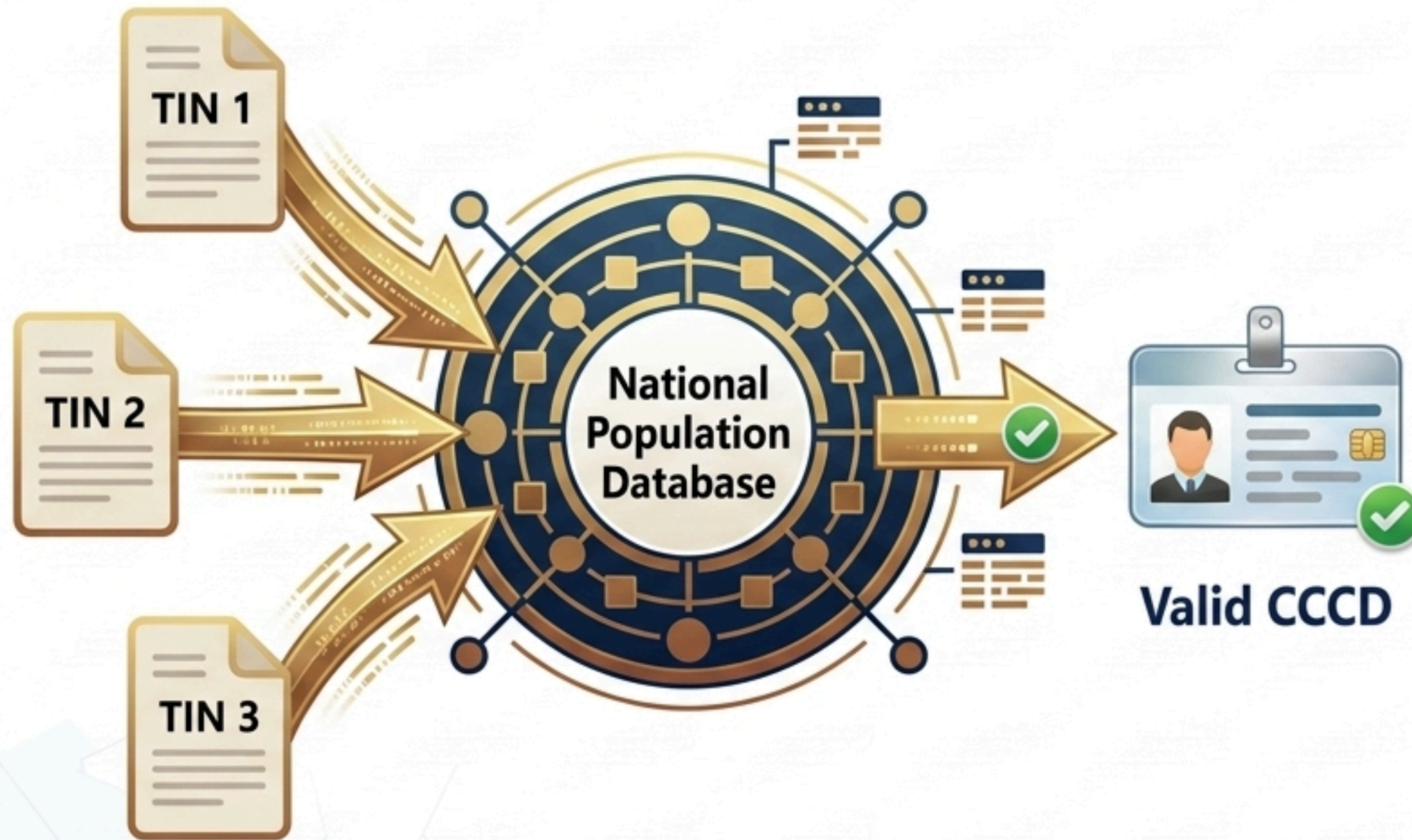
Legal Status Diagnostic: Determining Your Compliance Path



Resolving Mismatches: The Operational Execution Matrix

	1. Individual Taxpayer (Direct)	2. Authorized Employer	3. Household Business
Required Documentation	Form 08-MST or Form 20-DK-TCT	Form 05-DK-TH-TCT or Form 20-DK-TH-TCT	Amend registration at commune-level agency
Electronic Submission (Recommended)	eTax Mobile App or National Public Service Portal (Requires registered e-tax account)	Online via the Administrative Procedure Resolution Firesolution Information System	Automatic single-window interoperability synchronization
Direct / Postal Submission	Submit to Public Administration Center or local Tax Branch	Submit physical copies to the direct managing tax authority	N/A

Handling Exceptions: Automated Multi-TIN Convergence



Core Principle:

If a taxpayer possesses multiple legacy TINs, the tax management system will automatically review, consolidate, and synchronize them with the National Population Database.

Legal Outcomes:

- **Zero Taxpayer Friction:** The taxpayer is not required to perform any manual merging procedures.
- **Single Source of Truth:** Post-consolidation, the personal identification number (CCCD) becomes the singular, legally binding Tax Identification Number.

The "Exception to the Exception"

If a system query returns the "TIN waiting for personal identification number update" status, the automated merge has failed. The taxpayer must execute the manual update procedure (Refer to Execution Matrix).

Strategic Directives for Corporate Compliance



Register New Profiles

Mandatory initial registration.

Never attempt to use a CCCD for tax declarations if the employee or dependent has never been issued a TIN. Initial registration remains an absolute legal prerequisite.



Proactive Data Auditing

Preempt the July 2025 deadline.

HR and Accounting must immediately audit the TIN status of the entire workforce. Isolate and flag all personnel returning the 'Waiting for update' system status.



Optimize Digital Workflows

Prioritize centralized public services.

Collect authorizations and execute centralized electronic declarations (using Form 05-DK-TH-TCT) via the National Public Service Portal to maximize operational efficiency and minimize paperwork.

Contact us for a detailed consultation.



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