



GLOBAL VIETNAM  
LAWYERS

# LEGAL NEWSLETTER

Issue No. 08 | August 2025

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### NEWLY ISSUED LEGAL DOCUMENTS

## 1. Novelties on granting permits to foreign workers in Vietnam

On August 7, 2025, the Government issued Decree No. 219/2025/ND-CP (“**Decree 219/2025**”) regulating foreign workers (FW) working in Vietnam to replace Decree No. 152/2020/ND-CP amended and supplemented by Decree No. 70/2023/ND-CP (“**Decree 152/2020**”). Decree 219/2025 takes effect from the date of signing, i.e. August 7, 2025, with important changes in granting work permits (WP) to foreigners working in Vietnam.

### 1.1 Easing experience requirements for foreign experts and technical workers

Compared to Decree 152/2020, Decree 219/2025 eased the conditions for experts and technical workers working in Vietnam in a more practical way to attract high-quality foreign labor force while easing recruitment conditions for enterprises. Specifically, Articles 3.3, 3.4 and 7.15 of Decree 219/2025 stipulate:

- *For experts with a university degree or higher* : reduce the experience requirement **from 3 years to 2 years**; at the same time, add the case where **experts work in the fields of finance, science, technology, innovation, digital transformation, or prioritized fields for socio-economic development** as determined by ministries, ministerial-level agencies, provincial People's Committees or under cooperation agreements with the Vietnamese Government, they **only need to have 1 year of experience** ( *if confirmed by the authority that they enter Vietnam to work in one of the above-mentioned fields, they will be exempt from work permits*).
- *For technical workers:* for experience requirement, **a reduction from 3 years to 2 years or from 5 years to 3 years is applied** where applicable.

### 1.2 Issuing WPs to foreigners is under the authority of the Provincial People's Committee.

Previously, the grant, re-grant, extension, revocation of WPs and the verification of foreign workers' eligibility for WPs was under the authority of the Ministry or Department of Labor, War Invalids and Social Affairs. Now, this authority has been transferred to the Provincial People's Committee, applicable to all foreign workers working in the same locality. If a foreign worker works for an enterprise with facilities located in multiple provinces, this authority belongs to the Provincial People's Committee where the enterprise is headquartered. In addition, the Provincial People's Committee can delegate this task to specialized agencies to help reduce the workload and increase flexibility in processing documents.

### 1.3 Adjusting the deadline for filing applications for WPs and granting WPs

Article 22.1 of Decree 219/2025 limits **the period for enterprises to file applications for WPs of foreigners to 60 days but not less than 10 days** to the date scheduled for the foreign employee to start working, **instead of having to file applications at least 15 days in advance as before** .

Regarding the time limit for processing applications, Article 22.3 of Decree

219/2025 extends this limit from 5 days to 10 business days from the time the competent authority receives all valid documents. During this period, the competent authority will simultaneously consider approving the demand for foreign labor and issuing a WP, instead of separating them into two steps. If the application is rejected, the authority will within 3 business days notify in writing and state the reasons. Although the new regulation stipulates the total period of 10 business days, the two steps are combined into one process, allowing enterprises to submit documents only once, requiring significantly less effort and costs.

#### **1.4 Criminal Records are issued online along with issuance of WPs**

Previously, the issuance of WPs and criminal records were carried out separately at two different agencies (the Department of Labor, War Invalids and Social Affairs and the Public Security Department). Now, Article 6.3 of Decree 219/2025 provides for a simultaneous procedure to issue both WPs and criminal records on the National Public Service Portal. Accordingly, enterprises employing foreign employees can file applications for WPs and criminal records concurrently on the National Public Service Portal. The National Public Service Portal will forward these two applications to the corresponding competent agencies (the Provincial People's Committee and the Public Security Department) for processing. As a result, the electronic WP and criminal records will be returned to the enterprise at the same time.

#### **1.5 Foreigners working less than 90 days/year are exempt from WPs**

Previously, Decree 152/2020 stipulates that foreign managers, chief executives, experts or technical workers entering Vietnam to work for less than 30 days and no more than 3 times a year are not required to have a WP. Now, Articles 7.13(a) and 9.4 of Decree 219/2025 increases that working period to less than 90 days in a year (from January 1 to December 31) in which they will not be required to have a WP. In this case, enterprises do not have to carry out the procedure for issuing a certificate of exemption from WP, but they must notify the competent authority in writing at least 3 business days in advance from the date the foreign employee is scheduled to start working in Vietnam.

#### **1.6 Foreign workers with WPs issued in one province can work in many localities.**

Article 22.5 of Decree 219/2025 allows foreign workers who have been granted WPs to work for an enterprise in many provinces and cities. However, before moving to another province/city to work, the enterprise must notify the competent authority in that locality where the employee is going to work at least 3 days in advance of the expected working date, including the following information: full name, age, nationality, passport number, WP number, name of the enterprise employing the foreign employee, start date and end date of work not exceeding the validity period of the granted WP.

## 2. Decree detailing the Law on Data 2025

On June 30, 2025, the Government issued Decree No. 165/2025/ND-CP ("**Decree 165/2025**") detailing a number of articles and measures to implement the Law on Data. Decree 165/2025 will take effect from July 1, 2025 with detailed instructions on data collection, management and use in Vietnam that enterprises need to be aware of.

### 2.1 Enterprises must classify data according to the importance of the data (core data, important data, and other data).

Data classification is an important activity that needs to be performed before data is collected and created to ensure that data processing and management are carried out for the right purpose, responsibility and in accordance with the degree of impact caused by each type of data. Enterprises (data owners, data administrators) classify data according to the importance of the data, including: core data, important data and other data. The determination of important data/core data will be based on the degree of possible impact/direct impact that the data have on national defense, security, cryptography, foreign affairs, macroeconomics, social stability, health and public safety in case they are illegally collected and used (excluding state secrets) based on the criteria for classifying data specified in Articles 3 and 4 of Decree 165/2025 and on the List of important data, core data in Decision No. 20/2025/QĐ-TTg issued by the Prime Minister on July 1, 2025 (effective from the date of issuance).

### 2.2 Enterprises must assess data impact before transferring data overseas

According to Article 12 of Decree 165/2025, when it is necessary to transfer or process core data or important data overseas, enterprises must conduct an

impact assessment of the transfer or processing of data and only do so once for the entire duration of the enterprise's operations and must update and supplement the data in case of changes.

For some special cases such as: (1) in emergency situations where life, human health and properties need to be protected; (2) cross-border management of personnel according to labor regulations and collective labor agreements; and (3) performing contracts related to cross-border transportation, logistics, money transfer, payment, opening bank and hotel accounts, visa application, inspection services, **enterprises do not need to carry out the procedures for approval** (for core data) **or prior notification** (for important data) but **must still submit an impact assessment dossier** to the competent authority after 15 days from the date of data transfer.

### 2.3 Enterprises must assign a person in charge of data security and a department to protect data.

Article 18 of Decree 165/2025 requires enterprises to specifically identify the person responsible for data protection and a department responsible for data security. The person responsible for data protection may negotiate with the enterprise on the cases where they are exempt from liability for damage caused to the data.



### 3. Many important changes in contractor selection under the Law on Bidding

On August 4, 2025, the Government issued Decree No. 214/2025/ND-CP ("**Decree No. 214/2025**") detailing a number of articles and measures to implement the Law on Bidding on selecting alternative contractors, replacing Decree No. 24/2024/ND-CP (*amended and supplemented by Decree No. 115/2024/ND-CP and Decree No. 17/2025/ND-CP*) ("**Decree 24/2024**"). Decree 214/2025 takes effect from the date of signing, i.e. August 4, 2025, with many notable changes, creating more favorable conditions for investors and contractors.

#### 3.1 Exemption from capacity and experience requirements for contractors who are innovative startups

According to Article 9.2 of Decree 214/2025, domestic contractors who are individuals, creative startups, and organizations supporting creative startups recognized by competent authorities; innovation centers; science and technology enterprises; science and technology organizations; research and development centers; organizations and enterprises with Certificates of high-tech enterprises, high-tech incubators, high-tech enterprise incubators, and newly established enterprises from investment projects to manufacture high-tech products as prescribed by the law on science, technology and innovation, the law on high technology and other relevant laws when bidding for products and services they produce or provide will **not be required to meet the conditions on ensuring competition in the assessment of eligibility and requirements on capacity and experience within 5 years** from the date of recognition by competent authorities. This helps to provide more bidding opportunities for new entities.

#### 3.2 It is not mandatory to appraise bidding documents and pre-qualification documents in some cases.

Previously, Decree 24/2024 stipulated that the appraisal of bidding documents

and prequalification documents was a mandatory procedure in the process of preparing for contractor selection. Now, Decree 214/2015 reduces this appraisal procedure in some cases such as:

- *Open, restricted bidding not via the Internet for packages providing non-consulting services, purchasing goods, construction, and mixed works in a one-stage method*, investors are not required to appraise the pre-qualification invitation documents.
- *Open, restricted bidding not via the internet for consulting service provision packages*, investors are not required to appraise bidding documents and invitations for expression of interest.
- *For normal biddings*, the investor is not required to evaluate the request documents.

In case the appraisal is needed, the investor shall comply with Article 135 of Decree 214/2015 before giving any approval. This adjustment helps to shorten the time and reduce bidding costs.

#### 3.3 Increase the limits in many forms of contractor selection

Compared to Articles 23.1(m) and 24 of the Law on Bidding 2023 (amended and supplemented by Law No. 57/2024/QH15 and Law No. 90/2025/QH15), Articles

98.3 and 102.1 of Decree 124/2024, Articles 78.4, 81, 99.3 and 103.1 of Decree 214/2025 adjust the limits applied to many forms of contractor selection,

helping to speed up progress and increase flexibility for bidding packages, specifically as follows:

Form	Bidding Package	Price limit
<b>Designate contracting</b>	The bidding package belongs to a procurement budget that does not form a project with a bidding package price.	Increase from VND 300 million to VND 500 million.
	Consulting service package of a project with a package price.	Increase from VND 500 million to VND 800 million.
	Bidding packages for non-consulting services, goods, construction and mixed projects with package prices.	Increase from VND 1 billion to VND 2 billion.
<b>Competitive Bidding</b>	Common and simple non-consulting service bidding package.	Increase from VND 5 billion to VND 10 billion.
<b>Short Online Quotation</b>	Bidding package for procurement of goods, non-consulting services, construction and installation.	Increase from VND 500 million to VND 2 billion for procurement budget;  Increase by VND 1 billion, to VND 5 billion for the project.
<b>Online procurement</b>	The package belongs to a procurement budget.	Increase from VND 300 million to VND 500 million.

**3.4 For bidding packages of no more than VND 50 million, the shortened bidding method can be applied.**

Article 80.4 of Decree 214/2025 allows investors to apply the shortened bidding method for bidding packages with a price of no more than VND 50 million in procurement based on full invoices and documents as prescribed by law without having to carry out the normal bidding process.

Previously, Article 12.10 of Decree 24/2024 allowed **contractors to get back 50% of the** submitted petition settlement costs **when withdrawing the petition in case the Advisory Council has not been established or the Advisory Council has been established but the meeting has not been held** to resolve the petition. Now, Article 15.3(b) of Decree 214/2025 stipulates that **if the contractor withdraws the petition** during the petition settlement process, the fee the contractor has paid will **not be refunded**.

**3.5 The Contractor shall not be refunded the cost of filing the petition if the petition is withdrawn.**

Global Vietnam Lawyers would like to introduce our valued readers to an article by Ms. Nguyen Thi Hang and Ms. Le Thi Ngan titled **“Small-scale real estate business: Still a legal “grey area”?”** published in The Saigon Times, No.28-2025 (1.804) on July 10, 2025.

*The concept of “small-scale real estate business” was outlined in the Law on Real Estate Business 2014 but there were no regulations on quantitative criteria to determine what is small-scale real estate business (REB). This issue remains controversial under the Law on Real Estate Business 2023, even though the new law has inherited and specifically quantified the concept, which is expected to clarify the boundary between professional REB activities and small-scale civil transactions.*

The concept of “small-scale real estate business” remains subject to ongoing controversy due to its divergent interpretations, thereby posing potential legal risks during the application process.

Pursuant to Clause 3, Article 9 of the Law on Real Estate Business 2023, “Individuals engaged in small-scale REB are not required to establish a REB enterprise but must declare and pay taxes pursuant to the law”. Furthermore, Clause 2, Article 7 of Decree 96/2024/ND-CP sets out specific quantitative criteria: “Individuals engaged in small-scale REB must meet the following two

requirements: (1) Not falling into the category of having to establish an investment project pursuant to the law on construction and housing; (2) Not falling into the category of having a value exceeding VND300 billion per contract and having more than 10 transactions per year. In the case of one transaction per year, the value shall not be taken into account”.

Applying the aforesaid provisions, is an individual who purchases 30 real estate properties with a total transaction value of VND200 billion be considered as conducting small-scale REB and thus be exempted from the requirement to establish a real estate business enterprise? Currently, differing interpretations and practical applications across various localities nationwide have given rise to a number of conflicting opinions, as outlined below:

### **Is the individual purchaser conducting REB?**

Pursuant to Clause 3, Article 1 of the Law on Real Estate Business 2023, REB refers to activities carried out for profit-making purposes through investing capital in creating houses, construction

works, land use rights with technical infrastructure in real estate projects for sale, transfer; lease, sublease, lease-purchase of houses, construction works; lease, sublease of land use rights with technical infrastructure in real estate projects; transfer of real estate projects; real estate service business.

According to the above regulations, REB activities mainly focus on the purpose or conduct of “selling”, “transferring”, “leasing” a real estate. From this perspective, a real estate trading entity is an entity that is creating real estate for sale, or is selling or leasing real estate. In other words, when an individual acts as a purchaser, going ahead with purchasing real estate (even in large quantities and with unknown purposes), that individual is not considered to be doing REB and accordingly they do not have to register to establish an enterprise. This view is supported by a number of notary offices, who opine that where an individual purchases real estate from one or more sellers, the notarization of the sale and purchase contracts may proceed as usual. Reverting

to the aforesaid example, an individual purchasing 30 real estates (regardless of value) can still carry out such purchasing and there is no problem with notarizing the sales contract.

In contrast to the above viewpoint, a more cautious viewpoint holds that even when an individual merely purchases a large volume of real estate (without having sold or shown any intent to sell), such conduct may already constitute engaging in real estate business. Accordingly, it is necessary to further consider the quantitative criteria to determine whether the purchase of real estate by this individual is considered small-scale REB, and whether it is required to register his/her business to establish an enterprise.

### One single word – “and” – gives rise to numerous interpretations

As presented above, one of the conditions to determine whether an individual is conducting a small-scale REB is that they must not fall into the category of “having a value exceeding VND300 billion per contract AND having more than 10 transactions in a year”.

The first understanding holds that: An individual purchasing real estate with each contract not exceeding VND300 billion and not having more than 10 transactions per year is considered small-scale REB-conducting. Thus, an individual who buys 30 real estate properties with a total transaction value of VND200 billion is not considered small-scale REB-conducting because the number of transactions exceeds 10 times/year (purchasing 30 real estate properties). Accordingly, such individual must register to establish a REB enterprise.

The second understanding explains the wording as follows: Not falling into the category of “having a value exceeding VND300 billion per contract and having more than 10 transactions per year”. The conditional phrase “a value exceeding VND300 billion per contract and a number of transactions exceeding 10 times/year” is a combined set of criteria. Thus, only when an individual conducts transactions exceeding 10 times/year, and at the same time has at least one real estate contract with a value exceeding VND300 billion, will he/she be deemed to have surpassed the “small-scale” threshold and be required to register for REB.

In the remaining cases, such as an individual making 30 transactions/year but no contract exceeds VND300 billion or making transactions less than 10 times/year but the transaction value is over VND300 billion/contract, this individual is still considered not to have exceeded the “small-scale” threshold and does not have to register for REB.

### Is each contract or each real property a transaction?

Another pressing question is how to determine what constitutes a “single transaction”. Specifically, if multiple real estate properties are transferred under the same contract, should this be treated as one transaction, or should each transaction of a real estate property be counted as a separate transaction (regardless of whether sold under one contract or multiple separate contracts)?

In practice, some notary offices are adopting a cautious understanding that each real property recorded in a contract constitutes an independent transaction. This understanding leads to a situation where, for example, an individual signing a contract to purchase 30 apartments is still considered



to have performed 30 transactions.

In the second draft of Decree 96/2024, released by the Ministry of Construction for public comment on March 5, 2024, there was a specific proposal to limit the number of real properties that an individual is allowed to sell, transfer, lease, or lease-purchase – accordingly, option 1 in the draft stipulates that individuals conducting small-scale REB transactions are only allowed to transact a maximum of five houses in a year. However, this proposal was eliminated after receiving feedback from the community and experts. The re-regulation using the criterion of “number of transactions” instead of “number of real properties” shows the clear intention of the drafting agency to use the contract as the unit of calculation for transactions, not each individual real property.

**Which authority is responsible for overseeing small-scale real estate business activities, and how will such oversight be carried out?**

Even if a uniform understanding of the aforementioned issues is achieved, the next critical question is: which authority

will be responsible for supervising whether an individual exceeds the “small-scale” threshold in real estate business activities, and at what stage of the transaction cycle, such supervision will be conducted – at the stage of notarization of contracts, tax declaration, or issuance of land use right certificates?

According to Clause 1, Article 3 of the Law on Real Estate Business 2023, the scope of real estate business, whether small-scale or not, also includes the lease and sublease of real estate, etc. However, leasing and sub-leasing transactions are currently not required to notarize contracts[1], this leads to the fact that notary organizations do not have a complete database to track and monitor the number of real estate transactions of individuals in a year. Even for transactions that require notarization, the notarization database under the Law on Notarization 2014 is only deployed individually in each locality and whether there is a nationwide interconnected mechanism to determine the number and value of real estate transactions that an individual conducts throughout Vietnam. This will lead to difficulties in determining which database the notary organization will

rely on to assess the overall number and value of transactions to determine the “small scale” threshold when performing notarization procedures for real estate transaction contracts of individuals.

Meanwhile, according to regulations, individuals doing small-scale REB must still declare and pay taxes, accordingly, the tax authority is considered well-positioned to monitor REB activities through tax declaration data. However, in practice, there is a situation where the tax authority assesses that an individual is not a small-scale REB, while the transaction contract has already been notarized and the parties have substantially fulfilled their contractual obligations (for example, payment, handover of assets), the question arises as to how such a notarized contract should be handled in order to avoid disrupting civil transactions while still complying with the law? Similarly, if the land management authority has a different view from the tax authority when considering the issuance of a land use right certificate, what is the coordination mechanism or priority to apply?

In practice, certain localities have opted to implement

oversight at the initial stage—when an individual acquires real estate—rather than deferring supervision until the point of sale, lease, or lease-purchase. Although this approach lacks clear regulatory guidance, it may be viewed as a prudent measure intended to prevent the exploitation of legal loopholes to avoid business registration requirements.

In the context that Vietnam has implemented personal identification nationwide, synchronizing real estate transaction data according to personal identification codes can be a feasible solution to

support management authorities in determining the number of and value of transactions conducted by an individual, regardless of the location where the transactions are performed. This would lay the foundation for interconnecting data between notary, tax and land registration authorities, thereby ensuring effective and consistent oversight of small-scale REB.

Based on the above analysis, to ensure the consistent implementation of Decree 96/2024, competent authorities should promptly issue detailed guidance to

unify the interpretation of conditions for identifying individuals conducting small-scale REB. At the same time, to effectively enforce relevant regulations, it is necessary to urgently complete the database and establish a mechanism to interconnect notarization, tax and land registration procedures to ensure effective and transparent information sharing, avoid evasion of business registration obligations of related entities.

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[1] Article 27.3 of the Land Law 2024.



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1. **0% VAT policy for services provided to organizations in duty-free zones**
2. **Preferential corporate income tax rates for BOT projects**

If the Company's services such as auditing services, tax consulting, M&A consulting, management consulting, etc. are services provided directly to organizations in the duty-free zone, consumed in the duty-free zone, serving the export production activities of organizations in the duty-free zone, not serving other activities other than export production activities and not services specified in Article 17.4 of Decree No. 181/2025/ND-CP, then the 0% value added tax rate will be applied.

*Department of the Tax policies, fees and charges Supervisory Authority replies to the question of EY Vietnam Consulting JSC. in Official Letter No. 1292/CST-GTGT dated July 24, 2025.*

In case the Company's investment project was granted an investment certificate before January 1, 2014 but is still in the investment process, has not yet come into operation, has not generated revenue and is granted an adjusted investment certificate on September 24, 2024, the Company's investment project is determined to be a new investment project, entitled to corporate income tax incentives as prescribed in Articles 15 and 16 of Decree No. 218/2013/ND-CP if it meets the investment incentive conditions.

*Tax Department replies to the question of Gia Lai Provincial Tax Department's concerns regarding the case of Duc Thanh - Gia Lai JSC. in Official Letter No. 3146/CT-CS dated August 13, 2025.*

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1. **Ministry of Finance proposes abolition of foreign investment licensing procedures**
2. **Proposal for enterprises to self-declare and self-pay land use levies**

In the draft Policy Proposal for the Law on Investment (replacement), the Ministry of Finance proposes removal of the procedure for approving foreign investment policies under the authority of the National Assembly, the Prime Minister and the Ministry of Finance. Instead, investors will register with the State Bank of Vietnam to transfer money abroad.



Illustration

Explaining the reason for the proposal, the Ministry of Finance says that the management of overseas investment activities will be more realistic. Especially when investors register with the State Bank of Vietnam, investors already have foreign investment approval documents such as investment licenses, enterprise establishment certificates, capital contribution contracts or share purchase contracts.

At the same time, it helps to cut down on administrative procedures, save time and costs, and create conditions for Vietnamese investors to access investment opportunities abroad more quickly.

This plan will also improve foreign exchange management, allowing the State Bank to monitor the implementation of investment capital and money transfers through the banking system to promptly handle cases of non-compliance with regulations.

*By vtv.vn*

In a document sent to the Prime Minister, the Ministry of Agriculture and Environment, and the Ministry of Finance on August 11, 2025, the Ho Chi Minh City Institute of Natural Resources and Environmental Economics believes that the process of determining land use levies for projects is still cumbersome, time-consuming and cost-intensive. In particular, when changing the land use purpose to residential land, the amount payable often increases sharply, creating a great burden for enterprises and affecting business plans.

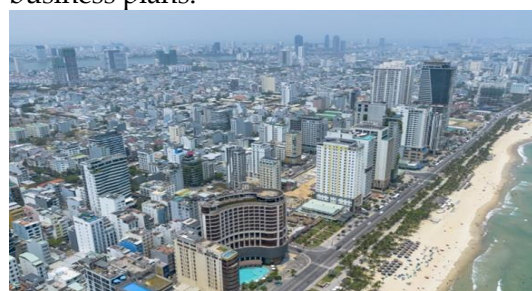


Photo: Nguyen Dong

Currently, the Ministry of Finance and the Ministry of Agriculture and Environment have proposed applying the 5 years land price list issued by the State, while adding the annual coefficient K.

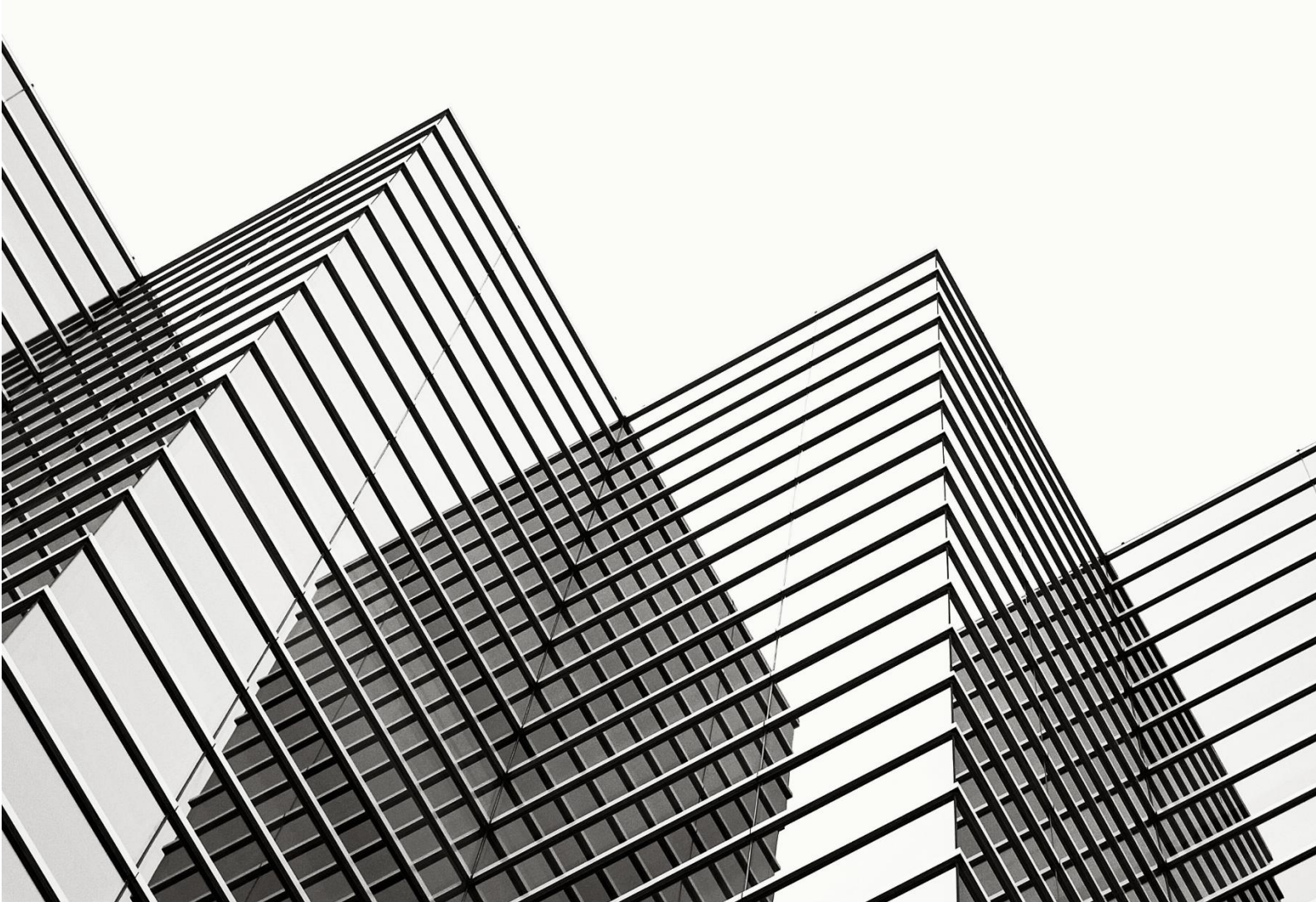
In that spirit, the Institute proposes approval for enterprises to calculate land use levies themselves based on the price list issued by the Provincial People's Committee. The tax authority will only check and confirm final payment before issuing land use right certificates. If there is an excess payment, the enterprise can deduct it from another project; if there is a shortage, it will have to pay additional fees.

Mr. Pham Viet Thuan, Director of the Institute, said that this mechanism is feasible because enterprises are now self-declaring and paying value added tax and personal income tax, so expanding it to land use levies is feasible. If applied to land use levies, the procedures will be simplified, reducing the backlog of thousands of billions of dong that has lasted for many years.

*By vietstock.vn*

No.	Document name	Issuance date	Effect-ive date
<b>GOVERNMENT</b>			
1	Decree No. 226/2025/ND-CP amending and supplementing a number of articles of the decrees detailing the implementation of the Law on Land.	August 15, 2025	August 15, 2025
2	Decree No. 225/2025/ND-CP amending and supplementing a number of articles of the Decrees detailing a number of articles and measures for implementing the Law on Bidding on investor selection.	August 15, 2025	August 15, 2025
3	Decree No. 221/2025/ND-CP stipulates the temporary visa exemption for foreigners who are in special need of incentives to serve socio-economic development.	August 8, 2025	August 15, 2025
4	Decree No. 219/2025/ND-CP regulating foreign workers working in Vietnam.	August 7, 2025	August 7, 2025
5	Decree No. 214/2025/ND-CP detailing a number of articles and measures to implement the Law on Bidding on contractor selection.	August 4, 2025	August 4, 2025
6	Decree No. 210/2025/ND-CP amending and supplementing a number of articles of Decree 38/2018/ND-CP detailing investment in innovative start-up small and medium enterprises.	July 21, 2025	September 15, 2025
7	Decree No. 196/2025/ND-CP amending and supplementing a number of articles of Decree 111/2011/ND-CP on consular certification and consularization.	July 4, 2025	August 3, 2025
<b>MINISTRY OF FINANCE</b>			
1	Circular No. 79/2025/TT-BTC guiding the provision and posting of bidding information and bidding document templates on the National Bidding Network.	August 4, 2025	August 4, 2025
2	Circular No. 77/2025/TT-BTC detailing securities trading and securities transfer services under Decree 181/2025/ND-CP detailing the implementation of a number of articles of the Law on Value Added Tax.	July 30, 2025	July 30, 2025
<b>MINISTRY OF AGRICULTURE AND ENVIRONMENT</b>			
1	Circular No. 41/2025/TT-BNNMT providing technical guidance on prevention, response to waste incidents and environmental restoration after environmental incidents	July 14, 2025	September 1, 2025
<b>MINISTRY OF FOREIGN AFFAIRS</b>			
	Circular No. 11/2025/TT-BNG on document forms and detailed instructions on a number of regulations on consular certification and consularization.	July 31, 2025	August 3, 2025
<b>STATE BANK OF VIETNAM</b>			
1	Circular No. 19/2025/TT-NHNN regulating the operating network of microfinance institutions.	July 31, 2025	September 15, 2025
2	Decision No. 2866/QD-NHNN on maximum outstanding balance for a borrower at a peer-to-peer lending solution and all peer-to-peer lending solutions participating in the Controlled Testing Mechanism.	July 22, 2025	July 22, 2025





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