



**GLOBAL VIETNAM  
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# **LEGAL NEWSLETTER**

**Issue No. 02 | February 2026**

## **MAIN CONTENTS**

### **❖ LATEST LEGAL UPDATE**

1. New regulations on the domestic carbon exchange.
2. New regulations on product labeling.
3. Decree providing detailed guidance for some mechanisms and policies to resolve difficulties in implementing the Land Law.

### **❖ ARTICLE**

Electronic signatures in investment registration dossiers: Inevitability and practical challenges.

### **❖ LEGAL GUIDANCE**

1. Application of cashless payment vouchers when paying wages and salaries to employees.
2. Customs procedures for import and export of goods between export processing enterprises and its dependent branches.
3. Withholding personal income tax when terminating a labor contract.
4. Time for determining taxable personal income.

### **❖ GOOD READINGS FOR YOU**

1. VCCI recommends completing legal framework for copyright protection in the digital environment.
2. Ministry of Industry and Trade urges businesses to flexibly adjust import-export plans.

### **❖ NEWLY ISSUED LEGAL DOCUMENTS**

**1. New regulations on the domestic carbon exchange**

On 19 January 2026, the Government issued Decree No. 29/2026/ND-CP (“**Decree 29/2026**”) on the domestic carbon exchange. Decree 29/2026 takes effect on the date of signing, i.e., 19 January 2026, with the following notable provisions.

**1.1 Operation Framework for the Carbon Exchange**

Decree 29/2026 delineates the roles and responsibilities between state management agencies and organizations that directly operate the domestic carbon market as follows:

- *Ministry of Agriculture and Environment* is the authority responsible for managing the carbon exchange, covering emission allowances and carbon credits. It is the focal point for operating the National Registry System, which records all information on allowance allocation and credit issuance.
- *Hanoi Stock Exchange* is the entity that organizes and operates the domestic carbon trading system.
- *Vietnam Securities Depository and Clearing Corporation* performs custody and settlement of transactions.
- *Vietnam Stock Exchange* carries out supervisory functions over carbon trading activities within its authority.

- *For greenhouse gas emission allowances and carbon credits:* both of the following conditions must be met simultaneously: (i) they belong to the list permitted for exchange on the carbon exchange under Decree 06/2022/ND-CP (as amended and supplemented by Decree 119/2025/ND-CP); and (ii) they have been centrally registered and assigned a domestic code in the National Registry System.
- *For trading participants:* they must be subjects authorized to trade emission allowances and carbon credits under Decree 06/2022/ND-CP (as amended and supplemented by Decree 119/2025/ND-CP).
- *For carbon trading members:* they must meet all three of the following conditions simultaneously: (i) be a securities company operating under the Securities Law and approved to participate in the custody and settlement system for carbon trading; (ii) not under warning, control, special control, or suspension of operations under securities law; and (iii) satisfy the requirements of IT infrastructure and operational procedure under the regulations of the Vietnam Stock Exchange.

**1.2 Conditions for participation in the carbon credit exchange**

Articles 6.1, 7, 11 and 18.1 of Decree 29/2026 specify the conditions for entities and subjects to participate in the carbon credit exchange as follows:

**1.3 Trading and Settlement Mechanism**

Articles 14 and 15 of Decree 29/2026 regulate trading on the domestic carbon

exchange and transaction settlement as follows:

- **For participants:** each trading participant may use only one securities trading account at a carbon trading member. This account must be completely separate from other trading activities. Carbon trading members must separately monitor and account for all transactions related to emission allowances and carbon credits and are not permitted to net across or borrow against other trading activities.
- **Conditions for placing orders:** buyers must have sufficient funds when placing buy orders; sellers must hold sufficient emission allowances or carbon credits when placing sell orders.
- **Transaction settlement:** transactions on the carbon trading system are settled on the same trading day, using immediate settlement for each individual transaction; the central counterparty clearing model is not applied. Transfer of emission allowances and carbon credits is executed on the carbon custody system on the principle of simultaneous transfer with payment at the settlement bank.

**1.4 Post-trade error handling and cancellation of transactions**

Articles 16 and 17 of Decree 29/2026 prioritize trade cancellation for transactions that do not meet conditions rather than applying a post-trade correction mechanism. Accordingly, except where a carbon trading member enters its own account identifier

incorrectly into the trading system, cases of technical failures, account information discrepancies (not falling under the above exception), or transactions lacking sufficient funds, allowances, or credits for settlement will be rejected.

The party whose error causes a trade to be cancelled shall bear full responsibility for losses incurred by the affected parties due to the trade not being settled.

**1.5 Information Disclosure**

Under Article 32 of Decree 29/2026, Vietnam Securities Depository and Clearing Corporation, Vietnam Stock Exchange, and Hanoi Stock Exchange must publish information on their websites when the following events occur:

Entity	Information to be disclosed	Timing and place of disclosure
Vietnam Securities Depository and Clearing Corporation	<ul style="list-style-type: none"> <li>▪ Information on the admission and termination of participation of depository members in the carbon depository and settlement system.</li> <li>▪ Information on disciplinary actions against depository members.</li> </ul>	Within 72 hours from the occurrence of the event.
Vietnam Stock Exchange	<ul style="list-style-type: none"> <li>▪ Information on the admission and termination of participation of trading members in the carbon trading system.</li> <li>▪ Information on disciplinary actions against trading members.</li> </ul>	
Hanoi Stock Exchange	Information on daily trading results.	At the end of the trading day.
	Suspension or resumption of service provision.	Within 72 hours.
Trading participants	Disclosure in accordance with regulations of the Ministry of Agriculture and Environment.	

**1.6 Service Fees on the Domestic Carbon Exchange**

Pursuant to Article 34.2 of Decree 29/2026, Vietnam Securities Depository and Clearing Corporation, Vietnam Stock Exchange, and Hanoi Stock Exchange will officially begin charging fees for services provided on the domestic carbon exchange starting 1 January 2029.

## 2. New regulations on product labeling

On 23 January 2026, the Government issued Decree No. 37/2026/ND-CP (“**Decree 37/2026**”) detailing the implementation of certain provisions of the Law on Product and Goods Quality, replacing Decree No. 132/2008/ND-CP (*as amended by Decree No. 74/2018/ND-CP and Decree No. 13/2022/ND-CP*) and Decree No. 43/2017/ND-CP (*as amended by Decree No. 111/2021/ND-CP*). Decree 37/2026 takes effect on the date of signing, i.e., 23 January 2026, and introduces notable new provisions related to product labeling, especially electronic labeling.

### 2.1 Labeling of small-sized goods or packaging

Under Articles 37.3 and 37.4 of Decree 37/2026, goods or packaging considered small-sized are those that cannot display all mandatory information using the minimum font size of 0.9 mm. If a small-sized good or its packaging cannot display all mandatory information, it must at least include physical-label information on (i) the product name; (ii) the name and address of the organization or individual responsible for the product; and (iii) the product’s origin. Remaining mandatory information may be provided in accompanying documents or via an electronic label.

For imported goods, the mandatory information must include (i) the product name; (ii) the product origin (*or the place where the final stage of production was carried out*); and (iii) the full name or abbreviated name and address of the manufacturer or the organization or individual responsible for the product abroad (*if the original label does not show the full name, the full name must be provided in accompanying documents or in the shipment’s paperwork*). Additionally, a Vietnamese-language product label must be added before the goods are circulated in the Vietnamese market.

### 2.2 Additional exemptions from labeling

Articles 35 and 40.4 of Decree 37/2026 add the following categories of goods that are exempt from labeling or from secondary labeling:

- **Goods exempt from labeling:**
  - ✓ Goods carried by travelers for personal use, gifts within duty-free allowances; goods imported under diplomatic privileges or immunities pursuant to international treaties to which Vietnam is a party.
  - ✓ Goods in bulk form, liquids, or gases without commercial packaging contained in cargo holds, ship tanks, or tankers are not required to bear product labels but must be accompanied by documentation that fully presents the mandatory information in Vietnamese as a substitute for the product label. If accompanying documents are in a language other than Vietnamese, a Vietnamese translation must be attached.
- **Goods exempt from secondary labeling:**
  - ✓ Samples used for testing, certification, inspection, research, or advertising; items displayed at

fairs or exhibitions; imported goods used only as reference samples and not for sale on the market.

- ✓ Support equipment for machinery used in an organization's or enterprise's production activities but not placed on the market.

**2.3 Use of electronic labels by businesses as a substitute for or in combination with physical labels**

Under Articles 52 and 53 of Decree 37/2026, organizations and individuals are permitted to use electronic labels to present part of the mandatory information (*for medium- and high-risk goods*) or all mandatory information (*for low-risk goods*). Electronic labels affixed to goods or packaging must be placed in a clearly visible position, ensure consumers can access the information immediately when selecting a product, and must be retained for at least 12 months from the product's expiration date. For goods without an expiration date, the retention period for the full content of the published electronic label is determined by the organization or individual using the electronic label.

**2.4 Use of a digital product passport as an alternative to an electronic label**

Under Articles 32, 33.1 and 34.1 of Decree 37/2026, a digital product passport is established as electronic data linking a product to a unique identifier and containing key information such as the product name, GTIN code, the responsible organization or individual, origin and traceability, quality certifications (if any), production date and expiration date (if any), safety

warnings, and other relevant details. Manufacturers and traders are encouraged to use digital product passports and may use them as a substitute for electronic labels if the digital passport contains all mandatory labeling information required for electronic labels. Businesses are responsible for creating, maintaining, and updating the information in the digital passport and are legally liable for the accuracy and security of the data.

**2.5 Obligation to publicize and retain sales information on e-commerce platforms**

Articles 41.5 and 41.6 of Decree 37/2026 require organizations and individuals selling goods on e-commerce platforms within Vietnam to publicly display the full content of product labels and electronic labels (if any) as well as product information on the e-commerce platform, and to ensure that goods delivered to consumers bear product labels in compliance with regulations.

Platform operators are specifically responsible for ensuring that goods listed on their platforms display complete product label information and electronic labels (if any) and that such information is shared and connected with the National Database on Standards, Metrology, and Quality. Data on product labels and related information generated during trading on a platform must be retained for a minimum of 5 years.

**2.6 Validity period for existing product labels**

Under Articles 98.3, 98.4 and 98.5 of Decree 37/2026, goods with labels or commercial packaging labels that were legally printed and used before 23



January 2026 (the effective date of Decree 37/2026) may continue to be used until the expiration date shown on those labels or for no more than 2 years from the effective date of Decree 37/2026.

In cases of administrative boundary changes that do not alter the organization or individual responsible for the goods, the old labels may continue to be used for 2 years from the effective date of the administrative boundary adjustment decision.

**3. Decree providing detailed guidance for some mechanisms and policies to resolve difficulties in implementing the Land Law**

On 31 January 2026, the Government issued Decree No. 49/2026/ND-CP (“**Decree 49/2026**”) and Decree No. 50/2026/ND-CP (“**Decree 50/2026**”) detailing and guiding certain provisions of National Assembly Resolution No. 254/2025/QH15 on mechanisms and policies to remove difficulties and obstacles in the implementation of the Land Law. Decrees 49/2026 and 50/2026 take effect on the date of signing, i.e., 31 January 2026, with the following notable points that enterprises and project investors using land should note.

**3.1 Specific rules for determining the area of land subject to negotiated transfer of land-use rights and the number of land users required to reach agreement**

Articles 3.1 and 3.2 of Decree 49/2026 set out how to determine the negotiated land area and the number of land users required to reach agreement to implement projects under Article 3.2(b) of Resolution No. 254/2025/QH15 as follows:

- *Area of land subject to negotiated acquisition of land-use rights within the project scope:* determined based on the land area recorded in contracts for transfer, lease, sublease of land-use rights, capital contribution by land-use rights, contracts for sale of assets attached to land, and investment costs in the land (*excluding land areas managed or used by State agencies; and land areas of persons currently using land who do not have the right to transfer or lease land-use rights, contribute capital by land-*

*use rights and who do not have assets attached to the land or investment costs in the land on that land).*

- Number of land users required to reach agreement within the project scope is determined as follows:

- ✓ The number of land users required to reach agreement includes persons with the right to transfer, lease, sublease land-use rights, contribute capital by land-use rights, sell assets attached to land, or investment costs in the land.
- ✓ Each of the following groups/persons is counted as one land user: (1) a household using the land; (2) a group of persons with joint land-use rights; (3) husband and wife sharing land-use rights; (4) a community using the land; (5) a land user who holds multiple land plots within the project scope; and (6) a person

currently using land who does not have the right to transfer or lease land-use rights or contribute capital by land-use rights but who has: (i) assets attached to the land, or (ii) investment costs in the land, or (iii) both assets attached to the land and investment costs in the land.

**3.2 Cases where the land price table does not apply**

Under Article 5 of Decree 49/2026, in cases of land allocation or land lease to implement land-reclamation (reclamation from the sea) investment projects or investment projects that include land-reclamation items; and in cases of implementing investment projects with mixed purposes according to construction planning, the land price table shall not apply. Instead, specific land prices shall be applied in accordance with the Land Law 2024 and Decree 71/2024/ND-CP (as amended and supplemented by Decree 151/2025/ND-CP and Decree 226/2025/ND-CP).

**3.3 Expansion of cases for multi-purpose land use**

In addition to the cases of combined multi-purpose land use provided in Article 218.1 of the Land Law 2024, Article 9 of Decree 49/2026 adds three additional cases of combined multi-purpose land use, including: (i) agricultural and non-agricultural land types specified in the Land Law 2024 may be used in combination for renewable energy and new energy electricity purposes; research, development, and application of high technology and digital technology; (ii) land for construction of public service

works may be used in combination with other public-service purposes; and (iii) land for construction of public service works may be used in combination with public-purpose uses that have commercial objectives. The combined multi-purpose use of land in these three cases shall be implemented in the same manner as land used in combination with commercial and service purposes.

**3.4 Investors may deduct in full the amounts advanced for compensation from land-use fees and land rent payable for the project**

Under Article 8 of Decree 50/2026, where an investor voluntarily advances funds for compensation, support, and resettlement according to an approved plan, the investor is allowed to deduct the full advanced amounts from the land-use fees and land rent payable for the project. For projects where land is allocated or leased in stages or where multiple decisions allocate or lease land, the calculation and deduction of compensation costs shall be carried out for each decision. This deduction does not apply to the portion of additional land-use time arising from extensions or adjustments to the land-use term.

**3.5 Enterprises that transfer or contribute capital by land-use rights must repay amounts previously exempted or reduced**

Under Article 7 of Decree 50/2026, domestic organizations that were allocated land with land-use fees payable or leased land with a one-time land rent payment for the entire lease term to implement business investment projects and that received exemptions or reductions in land-use fees or land rent,

if they subsequently transfer or contribute capital by land-use rights, must repay the amounts that were exempted or reduced to the State. This amount is calculated according to the policy in effect at the time the competent State authority issued the original land allocation or lease decision (as if no exemption or reduction had been granted), but the land price used for calculation shall be the price in the land price table and any adjustment coefficient (if any) at the time the competent State authority issued the decision to allocate or lease land or to permit a change in land-use purpose. In addition, an additional payment shall be made on the amount to be repaid, corresponding to the period from when the exemption or reduction was granted

until the time of transfer or capital contribution by land-use rights.

### **3.6 Adjustment of delegated authority in the land sector**

Article 14 of Decree 49/2026 grants additional authority to provincial People's Committees in deciding land allocation, land lease, and permitting changes in land-use purpose; authorizes commune-level People's Committee Chairpersons to issue Certificates of land-use rights and ownership of assets attached to land or to confirm changes on already issued certificates; and allows the Land Registration Office to carry out the issuance of Certificates of land-use rights for the first time, instead of only handling post-registration transactions as previously.



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Global Vietnam Lawyers would like to introduce our valued readers to an article by **Mr. Tran Minh Quyet** titled “**Electronic signatures in investment registration dossiers: Inevitability and practical challenges**” published in The Saigon Times, No.3-2026 (1.831) on January 15, 2026.

**D**igital transformation is accelerating in Vietnam, resulting in significant changes in the way investment dossiers are managed and processed. One notable milestone is the regulation on mandatory use of electronic signatures in investment registration dossiers. This measure is not merely a technical solution but a strategic move aimed at enhancing transparency, security, and efficiency in investment activities.

**Mandatory requirement effective from September 2025**

Pursuant to Decree No. 239/2025/ND-CP, from September 3th 2025, dossiers submitted for investment procedures must include an electronic version bearing a valid digital signature. This regulation affirms that electronic dossiers are as legally valid as paper dossiers, while allowing investors to choose among in-person submission, online submission, or submission via public postal services. However, in the event of any discrepancy between the paper and electronic versions, the paper dossier

prevails as the final legal basis.

The adoption of electronic signatures offers a range of tangible benefits. Businesses can significantly save time and costs by eliminating the need for printing, physical delivery, and storage of paper dossiers. Digital signatures also enhance transparency and data security, reducing the risk of forgery and fraud. In particular, for foreign investors, the ability to sign and submit dossiers remotely helps minimize geographical barriers and transaction costs.

**Practical challenges in implementation**

Despite its advantages, the implementation of electronic signatures still faces a number of challenges. Some electronic dossier receiving systems remain unstable, resulting in technical errors or interruptions that may affect project timelines. Foreign investors may also encounter difficulties in having foreign-issued digital certificates and signatures recognized in Vietnam, which can lead to dossier rejection if the signature is

deemed invalid. In addition, the risk of inconsistencies between paper and electronic versions persists, requiring enterprises to maintain strict control over their digitization processes.

Although law mandates digital signatures for electronic dossiers, certain investment registration agencies have applied flexible mechanisms to support investors whose legal entities have not yet been established in Vietnam. In such cases, investors may submit paper dossiers to expedite the grant of in-principal approval of investment or the issuance of investment registration certificates. Once the legal entity is established and assigned an enterprise code, the use of digital signatures becomes mandatory for subsequent procedures. This pragmatic approach helps ease the burden on foreign investors while demonstrating the State authorities’ flexibility in fostering a more investor-friendly environment.

**Solutions and recommendations for enterprises**

To adapt to the new regulatory requirements, enterprises should proactively standardize their internal processes. First, they must ensure the use of valid digital signatures by registering with reputable certification service providers such as VNPT-CA, Viettel-CA, or FPT-CA. At the same time, enterprises should carefully verify consistency between paper

and electronic versions before applying digital signatures, in order to avoid discrepancies that could give rise to legal risks.

The mandatory use of electronic signatures in investment dossiers represents a critical step toward making Vietnam's investment ecosystem faster, more transparent, and more secure, while aligning it with

international standards for electronic transactions. To turn this legal requirement into a competitive advantage, enterprises need to invest in technical infrastructure and staff training, and closely coordinate with legal advisors. Only then can digital transformation in the investment sector truly deliver optimal results.



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**1. Application of cashless payment vouchers when paying wages and salaries to employees**

If an enterprise makes salary or wage payments to employees that meet the conditions specified in Article 9.1 of Decree No. 320/2025/ND-CP and are not among the non-deductible expenses specified in Article 10.8 of Decree No. 320/2025/ND-CP, such wage and salary payments are determined to be deductible expenses for corporate income tax purposes in the relevant period. In particular, for one-off wage or salary payments of VND 5,000,000 or more from the effective date of Decree No. 320/2025/ND-CP (December 15, 2025), in order to be counted as deductible expenses the enterprise must have cashless payment vouchers. The determination of what constitutes a cashless payment voucher is carried out in accordance with the provisions of Article 26 of Decree No. 181/2025/ND-CP.

*The Department of Tax Policy Management and Supervision replies to the question of ES Auditing Co., Ltd in Official Letter No. 218/CST-TN dated January 17, 2026.*

**2. Customs procedures for import and export of goods between export processing enterprises and its dependent branches**

Goods bought and sold between the non-tariff area of an export processing enterprise and other areas within the territory of Vietnam that are not non-tariff areas constitute export and import transactions and must follow customs procedures as prescribed in Article 75.3 of Circular No. 38/2015/TT-BTC, as amended and supplemented by Article 1.51 of Circular No. 39/2018/TT-BTC and Article 1.46 of Circular No. 121/2025/TT-BTC.

*Customs Department replies to the question of Hasegawa Vietnam Co., Ltd. in Official*

*Letter No. 11594/CHQ-GSQL dated February 11, 2026.*

**3. Withholding personal income tax (PIT) when terminating a labor contract**

If the Company pays wages, salaries, or wage-related amounts for the period before the termination of a labor contract, the Company shall withhold PIT using the progressive cumulative tax table.

If the Company pays benefits and other wage-related payments to an employee (who had a labor contract with the Company for three months or longer) after the employment contract has been terminated, and the payment is VND 2,000,000 or more, the Company shall withhold PIT at a flat rate of 10% on the total income before payment to the employee (except for any amounts that are excluded when calculating PIT and amounts exempt from PIT).

*Hue Tax Office replies to the question of Carlsberg Vietnam Co., Ltd. in Official Letter No. 146/HUE-QLDN dated January 29, 2026.*

**4. Time for determining taxable personal income**

The time for determining taxable personal income from wages and salaries of a resident individual is the time when the organization or individual pays the income to the taxpayer or the time when the taxpayer receives the income, as prescribed in Article 8.3 of the 2025 PIT Law. If the Company pays wages and salaries for January 2026, those payments fall into the 2026 PIT tax period and therefore the progressive cumulative tax table provided in Article 9 of the 2025 PIT Law will apply.

*Dong Nai Tax Office replies to the question of Greenfeed Vietnam – Dong Nai Barch in Official Letter No. 2167/DON-QLDN1 dated February 3, 2026.*

**1. VCCI recommends completing legal framework for copyright protection in the digital environment**

Amid the increasing exploitation and distribution of on-line works, the Vietnam Chamber of Commerce and Industry (VCCI) has made contributions the Draft Summary Report on the implementation of Decree No. 17/2023/ND-CP, proposing solutions to remove legal obstacles related to the enforcement and protection of copyright and related rights in the digital environment.

According to VCCI, one prominent issue raised by the business community is the lack of specific and consistent guidance on the procedures for detecting, collecting, and preserving electronic evidence. Although Decree 17 mentions measures to protect rights and collect evidence, in practice there is still no detailed guiding document on how to preserve, authenticate, and assess the legal value of electronic data. This difficulty becomes even more pronounced in cases involving intermediary platforms whose servers or headquarters are located overseas.

In addition, current law does not clearly define the concept of “commercial scale,” an important factor for determining the threshold for criminal liability under the Criminal Code.

The absence of specific quantitative criteria such as the number of infringing copies, the value of goods, revenue obtained, or the extent of damage confuses enforcement agencies in classifying the infringement. At the same time, methods for determining non-pecuniary damages and unlawful profits in the digital environment also lack clear guidance, creating difficulties for both businesses and authorities.

Regarding authors’ moral rights, the law has not clearly distinguished between technical edits necessary during lawful exploitation of a work and acts that infringe moral rights. This increases the risk of legal disputes, especially in the fields of digital content, media, and advertising.

From these practical observations, VCCI proposes that the drafting agency consider completing the legal framework in three main directions.

*First*, provide additional mechanisms and consistent guidance on detecting, collecting, preserving, and using electronic evidence to ensure legality and admissibility in legal proceedings.

*Second*, issue regulations on clarifying the meaning and application methods of the concept “commercial scale,” and at the same time develop methods for calculating damages, including non-pecuniary damages, appropriate to the characteristics of the digital environment.

*Third*, add criteria to determine the boundary between necessary technical edits and acts that infringe moral rights, in order to create a clear legal corridor for the exploitation and reuse of works.

According to VCCI, completing these related provisions will not only improve the effectiveness of intellectual property enforcement but also help create a transparent and safe business environment for enterprises in the rapidly developing digital economy.

*By [thuongtruong.com.vn](http://thuongtruong.com.vn)*

**2. Ministry of Industry and Trade urges businesses to flexibly adjust import-export plans**

Amid escalating tensions in the Middle East, particularly after the U.S. and Israel conducted airstrikes on Iran from February 28 that have increased regional instability and raised risks for global trade, the Ministry of Industry and Trade forecasts upward pressure on fuel, crude oil, and many consumer goods prices; higher sea and air freight costs, especially on routes through the Gulf; some countries closing or restricting airspace; disruptions to the Strait of Hormuz affecting shipping routes and increasing logistics costs.

In light of these risks, the Import–Export Department (Ministry of Industry and Trade) has issued a communication to export–import trade associations and logistics associations, asking them to regularly update geopolitical developments and closely coordinate with state management agencies to exchange information on import–export activities, transportation, freight rates, costs, and arising surcharges. This will

enable businesses to proactively develop flexible operational plans to limit congestion and minimize losses.

At the same time, the Ministry encourages associations to strengthen communications with functional units such as the Import–Export Department, the Trade Promotion Agency, the Foreign Market Development Department, and the network of Vietnam Trade Offices abroad to seek new orders, expand alternative markets, and effectively exploit commercial opportunities amid strong global supply-chain volatility.

Proactive adaptation and the diversification of markets and supply sources are regarded as key solutions to help Vietnamese enterprises enhance their resilience and maintain stable import–export operations amid the unpredictable fluctuations of the international business environment.

*By petrotimes.vn*

No.	Document title	Issuance date	Effect-ive date
<b>GOVERNMENT</b>			
1	Decree No. 57/2026/ND-CP on the restructuring of State capital in enterprises.	February 12, 2026	February 13, 2026
2	Decree No. 54/2026/ND-CP amending and supplementing certain provisions of the Decrees in the field of housing and real estate busines.	February 9, 2026	February 9, 2026
3	Decree No. 50/2026/ND-CP detailing certain provisions of Resolution No. 254/2025/QH15 of the National Assembly on mechanisms and policies to remove difficulties and obstacles in the implementation of the Land Law concerning land use fees and land rent.	January 31, 2026	January 31, 2026
4	Decree No. 49/2026/ND-CP detailing and guiding the implementation of certain provisions of Resolution No. 254/2025/QH15 of the National Assembly on mechanisms and policies to remove difficulties and obstacles in the implementation of the Land Law.	January 31, 2026	January 31, 2026
5	Decree No. 48/2026/ND-CP amending and supplementing certain provisions of Decree No. 08/2022/ND-CP, which details certain provisions of the Law on Environmental Protection as amended and supplemented by Decree No. 05/2025/ND-CP.	January 29, 2026	January 29, 2026
6	Decree No. 46/2026/ND-CP detailing the implementation of certain provisions and measures to organize and guide the enforcement of the Law on Food Safety.	January 26, 2026	April 16, 2026
7	Decree No. 37/2026/ND-CP detailing certain provisions and measures to organize and guide the implementation of the Law on Product and Goods Quality.	January 23, 2026	January 23, 2026
8	Decree No. 31/2026/ND-CP on administrative sanctions in the field of archives.	January 21, 2026	March 8, 2026
9	Decree No. 29/2026/ND-CP on the domestic carbon trading exchange.	January 19, 2026	January 19, 2026
10	Decree No. 25/2026/ND-CP detailing provisions and measures to organize and guide the implementation of certain articles of the Law on Chemicals concerning the development of the chemical industry and chemical safety and security.	January 17, 2026	January 17, 2026
11	Decree No. 20/2026/ND-CP detailing and guiding the implementation of certain provisions of Resolution No. 198/2025/QH15 of the National Assembly on special mechanisms and policies to promote the development of the private economy.	January 15, 2026	January 15, 2026
<b>MINISTRY OF FINANCE</b>			

1	Circular No. 09/2026/TT-BTC on the issuance of social insurance books and electronic health insurance cards	February 3, 2026	February 3, 2026
<b>MINISTRY OF INDUSTRY AND TRADE</b>			
1	Circular No. 02/2026/TT-BCT prescribing certain measures to implement the Law on Chemicals and Decree No. 25/2026/ND-CP detailing and providing measures to organize and guide the implementation of certain provisions of the Law on Chemicals concerning the development of the chemical industry and chemical safety and security.	January 17, 2026	January 17, 2026
<b>JUDICIAL COUNCIL OF THE SUPREME PEOPLE'S COURT</b>			
1	Precedent No. 81/2025/AL on the determination of whether a civil dispute concerns the recovery of property.	December 24, 2025	December 25, 2025
2	Precedent No. 79/2025/AL on the parties entering into a deposit contract and the validity of a deposit contract.	December 24, 2025	December 25, 2025
3	Precedent No. 78/2025/AL on determining the purpose of capital contribution to a company.	December 24, 2025	December 25, 2025
4	Precedent No. 77/2025/AL on the breach of obligation by the insurance purchaser to disclose a serious illness.	December 24, 2025	December 25, 2025



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