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LEGAL NEWSLETTER

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1. Detailed guidance on the 2025 Corporate Income Tax Law

On March 12, 2026, the Ministry of Finance issued Circular No. 20/2026/TT-BTC (“Circular 20/2026”) providing detailed guidance on certain provisions of the Law on Corporate Income Tax (CIT) and Decree No. 320/2025/ND-CP detailing certain provisions and measures to organize and guide the implementation of the Law on CIT, replacing Circular No. 78/2014/TT-BTC and Circular No. 96/2015/TT-BTC. Circular 20/2026 takes effect on the date of signing, namely March 12, 2026, and applies to the 2025 tax year for domestic and foreign enterprises operating in Vietnam.

1.1 Deductible expenses must have valid invoices and documents

Article 3 of Circular 20/2026 provides specific guidance on the records and documents required for non-cash payments and other actual expenses to be recognized as reasonable deductible expenses when determining taxable income subject to CIT. This includes certain expenses incurred to serve the enterprise’s production and business activities that have arisen but have not yet generated corresponding revenue in the tax year, such as unsuccessful bidding costs, market/product research costs for new products/services, land lease and infrastructure maintenance costs for projects not yet operational, and product/service introduction or marketing costs prior to sales.

All the expenses claimed as deductible expenses must have valid invoices and documents as prescribed, and the required file components. Records of expenses claimed as deductible must be kept in the form of originals, certified copies, company-stamped copies, or electronic documents to serve inspection and audit purposes. Expenses related to national defense and security must comply with state confidentiality requirements.

1.2 Documentation for tax incentives under the self-declaration mechanism

Under Article 4 of Circular 20/2026, procedures and documentation for tax exemption, tax reduction, preferential tax rates, and periods of exemption/reduction continue to be implemented under the enterprise’s self-declaration and self-responsibility mechanism. If subsequent inspection or audit finds that the enterprise does not meet the conditions for incentives, the competent authority will recover the tax, calculate late payment interest, and impose tax penalties on the enterprise in accordance with regulations.

1.3 Clarification of the timing for determining revenue subject to CIT in certain cases

- *For enterprises established under Vietnamese law:* Article 5.1 of Circular 20/2026 clarifies the timing for determining taxable revenue for air transport services; construction and installation activities, including shipbuilding; and electricity and water supply. Notably, for exported goods, the timing for determining revenue subject to CIT is the date of transfer of ownership under the export contract; if that cannot be determined, the timing shall be determined according to the

customs law regarding the basis for determining exported goods.

- **For foreign enterprises:** Article 5.2 of Circular 20/2026 adds the timing for recognizing taxable revenue for transfers of securities and deposit certificates; and transfers of derivative securities where the derivative is a futures contract. In particular, for capital transfers, the timing for recognizing revenue is when the initial capital transfer contract takes effect.

1.4 CIT for foreign enterprises doing business in Vietnam

Article 7 of Circular 20/2026 clarifies the tax obligations of foreign contractors (with or without a permanent establishment) doing business in Vietnam, except for certain cases as prescribed. This includes e-commerce and digital platforms; provision of services and goods bundled with services; distribution and delivery of goods; transactions carried out through Vietnamese organizations or individuals that sign contracts in the name of the foreign enterprise; and rights to import/export and distribute in the Vietnamese market.

CIT is determined by the formula: *Taxable revenue* × *Percentage rate*. If a contract does not separately identify the value of different activities, the highest percentage rate is applied to the entire contract value.

Additionally, Article 10.4 of Circular 20/2026 provides that for contracts signed before March 12, 2026, and registered to apply foreign contractor tax under the “hybrid” method, the

determination of corporate income tax shall continue to be carried out in accordance with the legal regulations effective at the time the contracts were executed.

1.5 Clarify cases where tax does not apply to foreign enterprises transferring capital in internal group restructuring

Article 7.2(m) of Circular 20/2026 supplements and clarifies certain intra-group ownership restructuring transactions involving capital transfers that may be considered not to generate taxable income, provided there is no change in the ultimate parent company and all the following conditions are met simultaneously: (i) the ultimate beneficial owner does not change; (ii) the transfer value is not recorded higher than the book value or the original contributed capital value; (iii) the transaction does not create a value difference, with value determined according to the restructuring dossier approved by the competent authority not exceeding the value recorded at the time of the capital transfer; and (iv) the transferee inherits the entire capital value, obligations, and rights related to the transferor’s investment.

1.6 Management of expanded investment capital and the Science and Technology Fund

- Registration of expansion project capital: Article 8.1 of Circular 20/2026 requires enterprises to notify the tax authority in writing of the registered investment capital of an expansion project before implementation, and to submit this information together with the CIT finalization return.

- Assets from the Science and Technology Fund: Article 9.1 of Circular 20/2026 provides that if fixed assets formed from the Science and Technology Fund are transferred to serve production and

business activities before they are fully depreciated, the remaining value is recognized as other income, and the enterprise is allowed to record depreciation of that remaining value as a deductible expense.

2. New regulations on food traceability

On 27 February 2026, the Ministry of Industry and Trade issued Circular No. 11/2026/TT-BCT ("**Circular 11/2026**") regulating food traceability under the authority of the Ministry. Circular 11/2026 takes effect on 16 April 2026 and includes the following notable points.

2.1 Food traceability based on the "one step forward – one step back" principle

Under Articles 3.5 and 4.1 of Circular 11/2026, the "one step forward – one step back" principle requires each food production or trading establishment to retain information about the supplier at the immediately preceding stage and the recipient at the immediately following stage in the production and business chain for any traceable food product. After each stage, traceability information must be encoded or identified by an appropriate method (for example, QR code or product batch number) to facilitate inspection and lookup when necessary.

records such as: business license, food safety certificates, product name, brand, shelf life, input ingredients, production process, test results, and the product's circulation and distribution history in the market.

Connection and provision of information to the production establishment's Traceability System must be implemented from 1 December 2026; importers of food must connect from 1 March 2027; small-scale food producers and traders and other remaining establishments are encouraged to comply.

2.2 Enterprises must regularly create, store, and update full product information as a local database

Circular 11/2026 requires food production and trading establishments to regularly create and store complete traceability-related information in a local database at the establishment, and to provide and update that information on the Traceability System. These data include establishment and product

When conducting traceability, enterprises may use information extracted from their own databases and other relevant information sources.

2.3 New information related to a traceability event must be updated within 24 hours

Article 12 of Circular 11/2026 requires that when a traceability event occurs, production and trading establishments must update all new information related to that event within 24 hours from the

time the event occurs. After each traceability event, the new product information will be updated and additionally encoded into the product's traceability code. The circular also emphasizes that the traceability code does not replace the product label.

2.4 Tracing the origin of food in cases where unsafe food is detected or legal violations are identified.

Articles 7, 8 and 9 of Circular 11/2026 set out procedures for traceability when unsafe food or violations of food safety law are detected:

- *Food production establishments:* must immediately carry out traceability according to prescribed steps, such as: accurately identifying information of the product batch to be traced; reviewing production and testing records of the batch to determine causes; promptly contacting suppliers of inputs/semi-finished goods and packaging for related information; issuing urgent notices to distributors and agents who received the batch and requesting reports on quantities sold and inventory for product recall; analyzing and determining causes of the safety breach for the batch; preparing reports and reporting recall and disposal results, causes, and remedial measures to competent authorities.
- *Food trading establishments:* must urgently notify the food production establishment and closely cooperate to carry out traceability.

- *Competent state authorities:* issue written requests requiring food production and trading establishments to perform traceability.
- *Consumers and other organizations or individuals:* may report information via the Traceability Information Portal or send written reports to the Ministry of Industry and Trade or competent state authorities for timely verification and handling.
- If a competent state authority concludes that a food item is unsafe or violates the food safety law, information about that food will be publicly posted on the Traceability Information Portal so that the public and businesses can take proactive measures.

2.5 Retention periods for traceability records and data

Article 6 of Circular 11/2026 requires food production and trading establishments to store and preserve traceability records and data as follows:

- Foods with a shelf life: at least 12 months from the product's expiration date.
- Foods not required to have a shelf life indicated: at least 60 months from the production date.
- Providing records/documents upon request by competent authorities: within 24 hours of the request.



3. **New regulations on trading greenhouse gas emission quotas and carbon credits on the National Registry System**

On 13 February 2026, the Ministry of Agriculture and Environment issued Circular No. 11/2026/TT-BNNMT (“**Circular 11/2026**”) on the management and operation of the National Registry System for greenhouse gas (GHG) emission quotas and carbon credits (“**National Registry System**”). Circular 11/2026 takes effect on 30 March 2026 and contains notable provisions concerning transactions of GHG quotas and carbon credits via registry accounts on the National Registry System for agencies and organizations (enterprises) that are allocated GHG quotas or have programs/projects registered under carbon credit exchange or offset mechanisms, as follows.

3.1 **Each enterprise is issued a single registry account**

Articles 6 and 7 of Circular 11/2026 provide that each enterprise is issued only one registry account on the National Registry System, linked to its tax identification number. If an enterprise has multiple facilities allocated quotas, management is still centralized under that single account. The account contains multiple functional subaccounts such as General Registration, Trading Balance, Transfer, Borrowing, Offsetting, Surrender, and Freeze. Enterprises must register and maintain contact information for at least two individuals as points of contact with the Ministry of Agriculture and Environment to support system operation and coordination.

3.2 **Domestic code and serial number as the “passport” for each GHG quota and carbon unit**

Article 11 of Circular 11/2026 designates the Ministry of Agriculture and Environment as the sole authority to issue and manage domestic codes and serial numbers for GHG quotas and carbon credits on the National Registry System.

- Domestic code is unique, stored as electronic data, and not reissued after cancellation; it includes a 6-character code for GHG quotas and a 9-character code for carbon credits.
- Serial numbers: GHG quota serial numbers consist of 16 characters; carbon credit serial numbers consist of 19 characters. The serial number range for quotas/credits is a 10-digit sequence corresponding to the ordinal position of each unit within the total number of quotas allocated in the phase or the total number of carbon credits issued for a program/project.

3.3 **Consignment mechanism for GHG quotas and carbon credits**

Under Article 14, when an enterprise wishes to consign GHG quotas or carbon credits, it must notify the quantity to be consigned on the National Registry System. That quantity is moved into a pending consignment subaccount (the system will reject the request if the General Registration subaccount balance is insufficient). After completing procedures, the consigned quantity is transferred to the Trading Balance subaccount. This mechanism clearly separates assets held, assets pending

transaction, and assets placed on the market.

3.4 Mechanism for transfer/borrowing/offsetting/surrender of GHG quotas

Circular 11/2026 provides that when an enterprise executes a transfer, borrowing, use of carbon credits for offsetting, or surrender of GHG quotas, the National Registry System will move the quota quantity from the General Registration subaccount to the Transfer/Borrowing/Offset/Surrender subaccount. If the requested quota quantity exceeds the General Registration subaccount balance, the system will send a rejection notice to the registry account holder.

In such cases, the Ministry of Agriculture and Environment will: (i) adjust the registered quantity up or down corresponding to the transferred/borrowed/offset amount; (ii) cancel the registration of the quota quantity in the

Transfer/Borrowing/Offset/Surrender subaccount on the National Registry System; and (iii) send electronic notification to the registry account holder about the quotas that have been transferred/borrowed/offset/surrendered.

3.5 Cases allowing transfer of ownership of GHG quotas and carbon credits outside the carbon trading system

Article 17 permits enterprises to transfer ownership of GHG quotas or carbon credits outside the carbon trading system in cases of (i) division, separation, consolidation, merger, or absorption of enterprises; and (ii) by court judgment or decision, enforcement agency decision, or arbitration award/decision as provided by law.

In these cases, enterprises must provide complete legal documentation for the National Registry System to update changes, ensuring the legality and transparency of the transfer.

Global Vietnam Lawyers would like to introduce our valued readers to an article by Ms. **Nguyen Kim Nhu** titled **“Real estate identification codes: A “key” to market transparency and the hidden challenges behind the numbers”** published in The Saigon Times, 11-2026 (1.839) on March 12, 2026.

Digital transformation is steadily reshaping how markets are managed and operated — including the real estate sector, a large-scale market with inherent legal risks. Yet unlike many other sectors, real estate continues to face a familiar paradox: asset values keep rising, while legal information remains fragmented, inconsistent, and difficult to verify.

Against this backdrop, real estate identification codes — formally recognized for the first time in Vietnam’s legal framework — are being positioned as a critical tool to enhance transparency, standardize data, reduce disputes, and facilitate safer transactions.

When real estate identification codes gain legal recognition

Previously, land law primarily focused on cadastral records, land databases, and the management of land parcel information. Each parcel has typically been identified through details such as parcel number, map sheet number, address, area, and land-use purpose. In

practice, state authorities have long assigned internal codes to land parcels or cadastral records to facilitate storage, retrieval, and data updates. However, these codes have largely been technical in nature — serving internal administrative purposes rather than functioning as legally independent real estate identification codes.

This approach is now modified via Decree No. 357/2025/ND-CP, dated 31 December 2025, on the development and management of information systems and databases for housing and the real estate market (effective from 1 March 2026) (“Decree 357”). Under Decree 357, an electronic identification code for real estate products (including housing and floor areas within construction works) is defined as an alphanumeric string of up to 40 characters, uniquely assigned to each housing unit (apartment or standalone house) or real estate asset within a construction project, and saved in the housing and real estate information system and database.

Put simply, a real estate identification code is a sequence of characters assigned to a specific property to uniquely identify that asset within the management system. From a policy perspective, this marks a step in line with the broader trajectory of digital transformation, laying the groundwork for the standardization and interoperability of real estate data nationwide. Similar to other sectors — such as population, business registration, or transport — such codes have become a familiar tool, enabling data sharing across regulatory bodies and reducing the risk of information discrepancies.

From practical demand to the legal value of real estate identification codes

Prior to the issuance of Decree 357, a nationwide 90-day campaign was carried out to enrich and cleanse the national land database (from 1 September to 30 November 2025). The campaign revealed a striking reality: while Vietnam has approximately 62.49 million land parcels, only 39% met the “accurate–complete–clean–live” standard after

classification and verification. The remainder contained incomplete, inconsistent, or unverified information.^[1] This situation underscores the urgent need to standardize and harmonize real estate data. Against this backdrop, the formalization of real estate identification codes is not merely a technical measure, but a significant step forward in both legal development and market governance. By assigning a unique identifier to each property, such codes help eliminate inconsistencies where the same asset is described differently across various records, transactions, and management systems.

For real estate enterprises, property identification codes enable more efficient portfolio management and help reduce legal due diligence costs in transactions such as acquisitions, mergers, or capital raising. For banks and credit institutions, they provide an important basis for improving valuation quality and the risk management of collateral. In addition, real estate identification codes facilitate data interoperability across land administration, taxation, notarization, and the registration of secured transactions.

However, one fundamental point should be emphasized: despite being recognized under Decree 357, real estate identification codes — in whatever form — cannot replace the Certificate of Land Use Rights and Ownership of Land-Attached Assets (LURC), at least under the forthcoming regulation on property identification codes, the current legal regime governing such certificates, and existing public management practices. The LURC will continue to serve as the sole legal instrument establishing and evidencing rights over real estate. Identification codes or identifiers stored in land administration systems merely support identification, search, and management, and do not constitute an independent legal basis for the establishment or transfer of rights.

From a longer-term perspective, real estate identification codes may evolve beyond their current identification function. As data infrastructure and digital transformation continue to be developed, information on asset characteristics, legal status, planning, transaction history, financial obligations, and encumbrances could gradually be integrated and

linked through such codes. From a technical standpoint, this approach is feasible. However, expanding the informational scope of real estate identification codes should be viewed as a future development trajectory rather than an outcome achievable in the short term. At present, these codes are best understood as reference points and data connectors — forming the foundation for data interoperability across different management systems — rather than as tools capable of fully and instantaneously reflecting the complete legal status of a property.

Real estate identification codes and the potential to reprice the property market

The issuance of Decree 357 signals the State's formal adoption of real estate identification codes as a long-term regulatory tool. If implemented as intended, such codes would go beyond mere data management instruments. At a deeper level, they could reshape how prices are set in the market, making real estate valuation more transparent and equitable.

At present, property prices are largely shaped by fragmented sources of information — broker representations,

advertisements, off-market transactions, or other informal data. Once each property is assigned a unique identification code, accompanied by verifiable legal and transactional histories (including transfer prices, mortgages, and planning status), the market gains a reliable reference point. In that context, property prices would no longer be figures unilaterally set by one party, but outcomes that can be cross-checked against historical data and comparable assets. Such a mechanism would significantly reduce information noise — a factor that has, in many periods, contributed to unstable price fluctuations in the real estate market.

Hidden challenges behind the numbers

While the legal framework has been put in place, the greatest challenge lies in implementation. Integrating real estate identification codes into existing systems requires synchronized technical infrastructure, as well as close coordination among regulatory authorities. Without such alignment, these codes risk becoming merely another layer of data — adding complexity without

delivering meaningful value to the market.

More importantly, although fundamentally asset-related, real estate identification codes — when linked with other datasets — can effectively become “connectors” to personal data. Once tied to information such as the owner’s name, ID card number, date of birth, address, transaction history (purchases, sales, inheritance, gifts), and legal status (being mortgaged, or under dispute), the aggregated dataset could readily identify a specific individual. Then, the knot between market transparency and privacy protection becomes a critical issue. It must be addressed through well-designed technical solutions, including intelligent role-based access controls that ensure compliance with personal data protection laws.

Another risk lies in the tendency of “circumventing” proper due diligence — treating real estate identification codes as a substitute for full legal due diligence. In practice, real estate transactions still require multiple mandatory steps, including verification of land use right certificates,

planning information, encumbrances, financial obligations to the State, and registration of changes. While identification codes can facilitate faster lookup and cross-referencing, they cannot fully and instantaneously capture all legal risks arising in a transaction. Treating such codes as a form of “legal passport” risks oversimplifying essential due diligence processes, thereby increasing the likelihood of disputes and legal liabilities for involved parties.

For real estate identification codes to be truly effective, the key challenge lies not in the legal provisions themselves, but in effective implementation, inter-agency coordination, and appropriate data protection. Only when deployed in a coordinated, controlled manner — with due respect for individual privacy — can these codes fulfill their role as an effective tool for State management and for the stable, sustainable development of the real estate market.

[1] <https://xaydungchinhsach.chinhphu.vn/thu-thap-so-hoa-du-lieu-voi-cac-so-do-da-cap-nhung-chua-duoc-dua-vao-co-so-du-lieu-119250911102415618.htm>

1. Personal income tax on lucky draw prizes

Monetary amounts or tangible items that an individual receives from participating in games or contests with prizes are classified as income from winnings under the guidance in Article 2.6 of Circular No. 111/2013/TT-BTC. The organization that pays the prize is responsible for withholding personal income tax before paying the prize to the winning individual, in accordance with the guidance in Article 15 of Circular No. 111/2013/TT-BTC, and must carry out tax declaration as guided in Appendix II issued in attachment to Circular No. 80/2021/TT-BTC of the Ministry of Finance.

Hung Yen Tax Office replies to the question of Musashi Auto Parts Vietnam Co., Ltd. in Official Letter No. 2183/HYE-QLDN2 dated March 6, 2026.

2. Tax policy for enterprises enjoying corporate income tax incentives

If an enterprise has an investment project that qualifies for corporate income tax (CIT) incentives because it meets the location-based incentive conditions, the income eligible for the incentive is the income arising from the production and business activities of the investment project (including income from investment projects in the commercial sector) generated within the incentivized area, minus those income items that are not eligible for incentives under the Corporate Income Tax Law. Income that does not arise within the incentivized area or income that is not generated from the production and business activities of the investment project is not eligible for CIT incentives. The enterprise must separately calculate the income from production and business activities that are eligible for CIT incentives and the

income from production and business activities that are not eligible, and declare and pay tax separately.

Hung Yen Tax Office replies to the question of POONGSAN Vietnam Co., Ltd. in Official Letter No. 2118/HYE-QLDN2 dated March 5, 2026.

3. Time of issuing invoices to priority enterprises under customs regulations

For export activities, the timing of issuing an electronic value-added tax (VAT) invoice or an electronic sales invoice is determined by the company itself but must be no later than the working day immediately following the date the goods are cleared by customs in accordance with the customs law.

Hung Yen Tax Office replies to the question of Fancy Vietnam Industrial Co., Ltd. in Official Letter No. 1992/HYE-QLDN2 dated March 2, 2026.

4. Tax policy for export processing enterprises leasing factories to other export processing enterprises

If the Company (an export processing enterprise) leases a factory to another Company (also an export processing enterprise) to carry out an investment project, the imported goods used for producing export goods at that factory shall enjoy the tax policies applicable to non-tariff zones under current regulations. Both companies are responsible for using the factory and goods for the purposes declared to the customs authority and for complying with investment law, enterprise law, tax law, and other relevant legal provisions.

Customs Department replies to the question of Shunyun Technology Co., Ltd. (Bac Giang, Vietnam) in Official Letter No. 13696/CHQ-GSQL dated March 12, 2026.

1. Proposal to issue construction permits online, shortening processing time to 7–10 days

The Ministry of Construction is soliciting feedback on a draft Decree detailing certain provisions of Construction Law No. 135/2025/QH15, aimed at guiding some matters related to management of construction investment projects, construction design, issuance of construction permits, and management of construction order.

One of the notable highlights of the draft is the promotion of administrative procedure simplification and the implementation of online public services in the construction sector. Accordingly, applications for construction permits will be processed entirely online via the public service portal, thereby enhancing transparency in the application processing workflow and reducing time and costs for citizens and businesses.

The draft also clearly stipulates the authorities responsible for issuing construction permits. Specifically, commune-level People’s Committees are authorized to issue permits for Grade III and Grade IV works, while the Department of Construction is responsible for issuing permits for all

remaining works. Management Boards of industrial parks, export processing zones, and high-tech zones have the authority to issue permits for works located within the areas under their management.

Regarding the time limits for processing applications, the draft stipulates a maximum of 10 working days for construction works and 7 working days for individual houses. At the same time, relevant state management authorities must provide their professional opinions within 2 working days; if no response is received within this timeframe, it shall be deemed as agreement with the contents of the application.

In addition to administrative procedure reform, the draft also encourages the development of green buildings, with criteria such as efficient use of energy and water, environmentally friendly materials, and ensuring indoor environmental quality. The Ministry of Construction is also assigned to develop a database on green buildings and to issue relevant technical guidelines.

Source: taichinhdoanhnghiep.net.vn

2. Proposal to exempt e-invoicing for sales conducted via e-commerce platforms

The Ministry of Finance is soliciting feedback on a draft decree regulating electronic invoices and documents, which proposes certain cases where electronic invoices would not be required.

According to the draft, household businesses and individual businesspersons are not required to use e-invoices if they are not subject to value-

added tax (VAT) and are not liable for personal income tax (PIT). In addition, sellers operating on e-commerce platforms with integrated payment functions are not required to issue e-invoices if the platform operator has withheld, declared, and paid taxes on their behalf for each transaction. In cases where the buyer requests an invoice, the platform operator must issue an e-invoice to the customer.

The draft also proposes not to apply e-invoices generated from cash registers to the sale of goods or provision of services on e-commerce or digital platforms. Insurance agents or individuals cooperating with insurance companies may enjoy a similar mechanism where the enterprise has already withheld taxes. In such cases, invoices are only issued upon the buyer's request.

Certain specific financial transactions are also proposed to be exempt from e-invoicing requirements. For example, revenues from reinsurance activities such as reinsurance cessions and reinsurance commissions; transactions involving

deposits, certificates of deposit, securities, primary securities issuance, valuable papers, debt trading, foreign exchange transactions, and derivative products.

According to the Ministry of Finance, clearly specifying cases where e-invoices are not required aims to ensure consistency with value-added tax (VAT) regulations. This provision also helps avoid imposing invoicing obligations on unnecessary transactions, thereby reducing compliance costs for enterprises and taxpayers.

Source: vnexpress.net



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No.	Document title	Issuance date	Effect-ive date
GOVERNMENT			
1	Decree No. 83/2026/ND-CP amends and supplements certain articles of Decree No. 06/2022/ND-CP on greenhouse gas emission reduction and ozone layer protection, as amended and supplemented by Decree No. 119/2025/ND-CP.	March 23, 2026	March 23, 2026
2	Decree No. 78/2026/ND-CP amends and supplements certain articles of Decree No. 174/2024/ND-CP on administrative sanctions in the field of insurance business.	March 17, 2026	May 1, 2026
3	Decree No. 69/2026/ND-CP amends and supplements certain articles of Decree No. 106/2025/ND-CP on administrative sanctions in the field of fire prevention, firefighting, and rescue operations.	March 6, 2026	April 17, 2026
4	Decree No. 68/2026/ND-CP provides regulations on tax policy and tax administration for household businesses and businesspersons.	March 5, 2026	March 5, 2026
5	Decree No. 64/2026/ND-CP details certain articles and enforcement measures of the Law on Rehabilitation and Bankruptcy regarding the enforcement of decisions declaring a business or cooperative bankrupt.	February 28, 2026	March 1, 2026
6	Decree No. 62/2026/ND-CP amends and supplements certain articles of Decree No. 06/2005/ND-CP concerning the establishment and operation of representative offices of foreign cooperative and research organizations in Vietnam.	February 13, 2026	March 1, 2026
MINISTRY OF FINANCE			
1	Circular No. 21/2026/TT-BTC amends and supplements certain provisions of Circular No. 80/2021/TT-BTC, guiding the implementation of certain articles of the Law on Tax Administration and Decree No. 126/2020/ND-CP detailing certain articles of the Law on Tax Administration.	March 17, 2026	March 17, 2026
2	Circular No. 20/2026/TT-BTC provides detailed guidance on certain articles of the Law on Corporate Income Tax and Decree No. 320/2025/ND-CP detailing certain articles and measures to organize and guide the implementation of the Law on Corporate Income Tax.	March 12, 2026	March 12, 2026
3	Circular No. 18/2026/TT-BTC regulates the documents and procedures for tax administration applicable to household businesses and businesspersons.	March 5, 2026	March 5, 2026
4	Circular No. 15/2026/TT-BTC provides accounting principles for organizations participating in the crypto asset market in Vietnam.	March 4, 2026	March 4, 2026
MINISTRY OF INDUSTRY AND TRADE			
1	Circular No. 11/2026/TT-BCT regulates traceability of food within the scope of management of the Ministry of Industry and Trade.	February 27, 2026	April 16, 2026
MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT			
1	Circular No. 11/2026/TT-BNNMT regulates the management and operation of the National Registration System for greenhouse gas emission quotas and carbon credits.	February 13, 2026	February 13, 2026
MINISTRY OF SCIENCE AND TECHNOLOGY			
1	Circular No. 05/2026/TT-BKHCN promulgating the National Artificial Intelligence and Ethics Framework.	March 10, 2026	March 10, 2026



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