



**GLOBAL VIETNAM
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1. Multiple changes regarding corporate bond issuance

On June 5, 2026, the Government issued Decree No. 200/2026/ND-CP (“**Decree 200/2026**”) regulating the offering and trading of privately placed corporate bonds in the domestic market and the offering of corporate bonds in the international market, replacing Decree No. 153/2020/ND-CP as amended and supplemented by Decree No. 65/2022/ND-CP and Decree No. 08/2023/ND-CP. Decree 200/2026 takes effect from the date of issuance, i.e., June 5, 2026, with the following notable new points:

1.1 Expansion of conditions for individual investors to trade private bonds

Previously, Decree No. 65/2022/ND-CP allowed professional individual investors to participate in purchasing, trading, and transferring all types of privately placed bonds. Under Article 9.1(d) of Decree No. 200/2026, however, individual professional investors may purchase, trade, or transfer privately placed bonds only if such bonds satisfy both of the following conditions: (i) they have obtained a credit rating; and (ii) they are secured by collateral or backed by a payment guarantee from a credit institution covering the entire principal amount of the bonds.

1.2 Enterprises are not allowed to use their own issued shares, stocks, bonds, or capital contributions as collateral

According to Article 9.1(dd) of Decree 200/2026, enterprises are not permitted to use shares, stocks, bonds, or capital contributions issued by themselves as collateral.

However, for corporate bonds issued prior to the effective date of Decree 200/2026 that are still outstanding, or bonds for which disclosure was made to the stock exchange before the effective date but the offering has not yet been completed, if such bonds are secured by the enterprise’s own shares, stocks,

bonds, or capital contributions, these assets may continue to be used as collateral until the issuer fully pays the principal and interest in accordance with Article 50.4 on transitional provisions.

1.3 Enterprises may use idle bond proceeds for bank deposits or certificates of deposit

Article 10.1(c) of Decree No. 200/2026 permits an enterprise to temporarily place proceeds from a bond issuance that have not yet been disbursed, either as deposits with commercial banks or in certificates of deposit. However, the enterprise must clearly disclose its plan for the use of such idle funds in the issuance plan and provide the relevant information to investors. This helps issuers reduce interest pressure and maintain safe liquidity ratios.

1.4 Additional conditions for issuing non-convertible bonds without warrants for non-public companies

Article 13.1 of Decree 200/2026 adds an additional condition that total liabilities (including the value of bonds expected to be issued) must not exceed five (05) times equity based on audited financial statements of the preceding year (*except for sectors governed by specialized laws such as real estate, banking, securities, or insurance*). Previously, to offer non-convertible bonds not accompanied

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by warrants, enterprises that are not public companies, securities companies, or securities investment fund management companies only needed to satisfy conditions regarding solvency/payment ability, financial safety ratios, the bond issuance plan, financial statements, and the target participants of the offering.

For the parent-company model, the required indicators of total liabilities (including the value of the bonds proposed to be issued) and equity must be calculated based on consolidated financial statements, in which equity does not include non-controlling interests.

1.5 Any change to the capital-use plan must be approved by holders representing 65% of the total outstanding bonds of the same series

Pursuant to Articles 5.2 and 5.4 of Decree No. 200/2026/ND-CP, the purposes of issuing bonds in the domestic market include: implementing investment projects in accordance with the forms of investment prescribed under the Investment Law 2025; restructuring the issuing enterprise's own debts; and other issuance purposes as provided under relevant specialized laws.

Therefore, where an enterprise intends to change the issuance purpose as stated in

the issuance plan that has been approved by competent authorities and disclosed to investors, such change must be approved by bondholders representing at least 65% of the total outstanding bonds of the same type.

In the event that the issuing enterprise fails to comply with the issuance plan as disclosed to investors, and such non-compliance cannot be remedied, or the remedial measures are not approved by bondholders representing at least 65% of the total outstanding bonds of the same type, the enterprise shall be required to carry out early redemption of the bonds in accordance with Articles 7.1(dd) and 12.3(b) of Decree No. 200/2026.

1.6 Determination of the validity period of the professional individual investor certificate

Article 9.2(b) of Decree No. 200/2026 requires that, in order to be recognized as a professional securities investor being an individual for the purpose of purchasing, trading, and transferring privately placed corporate bonds, such individual must maintain a securities portfolio with a minimum value of VND 2 billion for a consecutive period of 180 days, excluding the value of margin loans and securities used in repurchase transactions. The certificate shall be valid for a period of 12 months from the date of issuance.

2. New guidance on electronic labor contracts

On May 15, 2026, the Ministry of Home Affairs issued Circular No. 08/2026/TT-BNV ("Circular 08/2026") detailing and guiding the implementation of a number of articles of Decree No. 337/2025/ND-CP on electronic labor contracts ("e-LC"). Circular 08/2026 will take effect from July 1, 2026, with the following key contents that enterprises and employees should note:

2.1 Identification code (ID) – the “identity number” of e-LC

Pursuant to Articles 5, 6.2 and 24.1 of Circular 08/2026, from July 1, 2026, all e-LCs, after being concluded, must be submitted to the e-LC Platform (the “Platform”) for ID issuance. The ID issuance will be carried out automatically within 24 hours from the time the Platform receives a valid contract from the eContract service provider.

The ID of an e-LC consists of 13 characters (including 01 alphabetical character and 12 numeric characters), in which: the first character classifies the contract (A: newly executed e-LC from July 1, 2026; B e-LCs converted from paper form to electronic form; and C: e-LCs executed prior to July 1, 2026); the next 02 characters represent the last two digits of the year of ID issuance; and the last 10 characters are a randomly generated numeric sequence to ensure nationwide uniqueness.

2.2 ID issuance does not change the time of conclusion or the effective date of the contract

Pursuant to Article 4.3 of Circular 08/2026, the issuance of an ID for an e-LC does not change the time of conclusion, contents, or effective date of the e-LC that has been validly executed by the parties prior thereto. The ID is merely a digital management code issued by the competent state authority and is not a condition for a contract to become valid. However, contracts without an ID will not be recorded on the Platform, causing difficulties for enterprises in reconciliation, reporting, and performance of related obligations.

2.3 Each e-LC shall have a unique ID

Pursuant to Articles 4.1 and 4.2 of Circular 08/2026, each eligible e-LC shall be assigned a unique ID that is not duplicated or shared with any any other e-LCs. The ID is issued once and remains unchanged throughout the lifecycle of the e-LC, including cases of amendment, supplementation, suspension, or termination.

2.4 VNeID – the official access gateway of the e-LC Platform

Article 7.1 of Circular 08/2026 stipulates that all registration, access, and login activities for using the e-LC Platform must be conducted via VNeID accounts. Accordingly, employees and employers who are individuals shall use personal VNeID accounts; employers that are organizations shall use organizational VNeID accounts to log into the Platform. In cases where an organizational VNeID account cannot yet be created, the employer may request the Ministry of Home Affairs to issue a separate account for accessing the Platform. The Platform will automatically retrieve the validity status of identification accounts from VNeID and adjust access rights accordingly when such accounts are locked or their status is changed.

2.5 Employers must report labor changes via the Platform

Pursuant to Articles 16.2 and 19.2 of Circular 08/2026, employers may use their accounts on the Platform to exploit and share information regarding their e-LCs on the Platform; to carry out labor reporting, particularly the reporting of changes in labor, which must mandatorily be conducted via the

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Platform; and to access other functions and services available on the Platform.

2.6 E-LCs are stored for 10 years

Pursuant to Articles 18.1 and 18.3 of Circular 08/2026, all data of e-LCs on the Platform (including contracts, appendices, and related documents) shall be synchronized to the National

Data Center and stored for a period of 10 years from the termination date of the labor contract. In cases where the employer and the employee enter into multiple consecutive labor contracts, the 10-year period shall be calculated from the termination date of the last labor contract.

3. More restrictions in advertising activities

On May 22, 2026, the Ministry of Culture, Sports and Tourism issued Circular No. 12/2026/TT-BVHTTDL ("**Circular 12/2026**") detailing a number of articles of the Law on Advertising and the Decree detailing a number of articles of the Law on Advertising, replacing Circular No. 10/2013/TT-BVHTTDL. Circular 12/2026 will take effect from July 5, 2026, with the following notable contents:

3.1 Superlative advertising: clarification of terms with meanings similar to "best", "only", "top", or "number one"

The Law on Advertising and Circular No. 10/2013/TT-BVHTTDL previously referred to *terms having meanings similar to "best", "only", "top", or "number one"* in advertising activities; however, they did not provide a definition of such terms. Now, Article 3.1 of Circular 12/2026 provides a definition to clarify this phrase. Accordingly, *terms with similar meanings* are understood as words or phrases in Vietnamese or foreign languages that *affirm a leading position, uniqueness, or absolute superiority of a product, goods, or service.*

similar terms to advertise their products, goods, or services.

However, to claim that a brand is "number one" or "best", the enterprise must possess lawful supporting documents, including: (i) market survey results issued by an organization that is lawfully established and operates with market research functions; or (ii) certificates issued by competent authorities or organizations in competitions, exhibitions, or awards at national, regional, or international levels that evaluate, rank, and recognize such products, goods, or services as "best", "only", "top", "number one", or similar terms.

3.2 Enterprises may still claim to be "number one" – if supported by lawful evidence

Circular 12/2026 does not prohibit enterprises from using expressions indicating a leading position such as "best", "only", "top", "number one", or

Moreover, when such terms as "best", "only", "top", "number one", or similar expressions appear in advertising materials, they must clearly and accurately indicate the name of the supporting document; its number, reference, and the date of publication of

the market survey results or the issuance date of the certificate, and must ensure that such information remains valid, objective, and not misleading to consumers.

3.3 Period of use of documents demonstrating that products or goods are the best, determined by the validity period of the certificate or market survey results

Article 3.3 of Circular 12/2026 stipulates that the validity period for using supporting documents to substantiate claims such as “best”, “only”, “top”, “number one”, or similar terms in advertising materials shall be determined based on the validity period of the relevant certificate or market survey results of those products, goods, or services, *instead of being limited to one (01) year as previously prescribed.*

3.4 No limitation on cases subject to appraisal of advertising products

Previously, Circular No. 10/2013/TT-BVHTTDL specified particular cases in which the Advertising Product Appraisal Council would conduct appraisal of advertising products upon request of organizations or individuals, and excluded appraisal of advertising

products that only display logos, symbols, trademarks, or brands of products, goods, or services. Currently, Article 6.1 of Circular 12/2026 has removed such limitations and allows organizations and individuals to proactively submit dossiers to competent authorities to request prior appraisal of advertising products when needed.

3.5 Enterprises may conduct advertising using a procession if no response is received from the competent authority within 5 days

Pursuant to Article 7 of Circular 12/2026, to carry out advertising in the form of a procession, enterprises must submit a notification dossier to the specialized agency under the provincial People’s Committee where the advertising activity is to be conducted, through one of the following methods: direct submission at the One-Stop Service Unit; via postal services; or online through the National Public Service Portal. If, after five (05) working days from the date of receipt of a complete and valid dossier, the competent authority does not provide any response, the enterprise is entitled to proceed with the advertising activity in accordance with the notified contents.

ARTICLE

Global Vietnam Lawyers would like to introduce our valued readers to an article by **Lawyer Vu Lam Dong Anh** titled **“Digital asset management: When a domain name is more than just a web address”** published in The Saigon Times, 23-2026 (1.851) on June 4, 2026.

Amid the rapid expansion of the digital economy, domain names have evolved far beyond their purely technical function. Today, they serve as a critical identifier of commercial origin and brand presence. Yet the tension between domain name registration rules and intellectual property rights has created legal “flashpoints” that can affect virtually anyone. How can businesses safeguard their “digital sovereignty” when confronted with a “Cease & Desist Letter”?

The nature of the conflict: When “First to Register” confronts “Priority Rights”

A recent dispute involving an international bubble tea brand has once again prompted the business community to re-examine a classic governance loophole that has long existed in the digital landscape. Acting through a prominent intellectual property law firm, the brand reportedly issued a Cease & Desist Letter to the owner of a domestic domain name deemed identical or confusingly similar to its trademark, seeking the return of the digital asset. The standoff between the influence of a global brand and the determination of a local domain owner has

exposed a fundamental reality: significant misalignments continue to exist within the current framework governing digital resources.

At present, trademark registration and domain name registration are governed by separate legal instruments and administered under entirely different regulatory mechanisms.

Domain name registration: Governed by the Telecommunications Law 2023, domain names are allocated based on the principles of equality, non-discrimination, and the “*first come, first served*” rule. The registration process is highly streamlined and can typically be completed within three working days following the submission of valid documentation.

Trademark registration: Governed by the intellectual property law and follows a far more rigorous process involving three stages: formality examination, publication of the application, and substantive examination. In practice, the trademark registration process often spans 12 to 24 months and is subject to extensive review and legal scrutiny.

This substantial disparity in both duration and procedural complexity has inadvertently created a significant gap in the market. A party may secure a valuable domain name within days, while the legitimate brand owner remains in the lengthy process of awaiting trademark registration and official protection.

“Legal weapons” and the boundary of priority rights

A common misconception among businesses is that ownership of a trademark automatically entitles them to ownership of the corresponding domain name. In reality, Vietnamese law clearly provides that trademark protection does not confer automatic priority rights over domain names.

The rights of a trademark owner are triggered only when the other party’s use of a domain name constitutes an act of unfair competition. Under Article 130 of the IP Law, an act may be deemed unfair competition where a party registers or uses a domain name identical or confusingly similar to a protected trademark in bad faith and with the intention of exploiting the trademark’s reputation for commercial gain.

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From a business perspective, if you are the holder of a disputed domain name, your strongest defense is to prove that the domain name was registered for legitimate commercial purposes, is unrelated to the complainant's field of business, and was never intended to extort, mislead, or capitalize on the complainant's reputation.

A "proactive defense" strategy: Turning a domain name into a legal fortress

To avoid losing a domain name in the face of a legal challenge, domain owners must understand the legal safeguards available under Vietnam's Intellectual Property Law and related regulations, including Decree No. 147/2024/ND-CP. Among these, demonstrating good-faith use is often the decisive factor.

First, put the domain name to actual use. One of the most common mistakes made by domain owners is leaving a domain "parked" or registering it without ever developing it. Such inactivity creates the strongest basis for allegations of "domain name speculation" or cybersquatting. If you own a domain name, the best course of action is to launch a genuine project on it as soon as possible. A functioning website can serve as compelling evidence against

claims of "bad faith" or "speculative intent". Whether it is a landing page for an educational initiative, a community project, or even a personal blog, a demonstrable record of use helps establish that the domain is being utilized for a legitimate purpose.

Second, maintain a clear distinction between business sectors: If you own domain name "X" but operate in a field entirely unrelated to a company or trademark owner using the same name, your prospects of retaining the domain name are significantly stronger. Trademark protection is granted by class, and a domain name may be retained so long as it does not create confusion as to the origin of goods or services.

Third, maintaining records and evidence relating to the conception, use, and development of the domain name is of particular importance. Such records may include transaction histories, annual renewal fee receipts, documents and emails evidencing the idea and planning of a project associated with the domain name before any dispute arose, as well as public notices on the website regarding ownership rights and disclaimers intended to prevent users from being misled as to any connection

with identical or similar trademarks.

Finally, respect the law—but do not yield to unreasonable demands. When receiving a Cease & Desist Letter, domain owners should remain calm and conduct a thorough review of the legal basis of the claim, paying particular attention to timing, and whether the underlying business has been conducted independently, rather than being built upon the reputation of the trademark owner.

The lesson of "digital sovereignty" in modern business

Today, a domain name is far more than a web address. It serves as a commercial gateway, a brand identifier, and in many cases, a valuable business asset. Disputes involving domain names underscore a fundamental reality of the digital economy: rights do not arise automatically, but they must be established, maintained, and defended proactively. For businesses, the key lesson is not merely how to respond when a dispute arises, but how to build a solid legal foundation from the outset. In this arena, those who prepare early and thoroughly are often the ones best positioned when disputes arise.

LEGAL GUIDANCE

1. Issuance of invoices accompanied by itemized lists for goods and services provided as gifts

In cases where goods or services are provided as gifts in compliance with applicable laws, a single invoice reflecting the total value of the gifted goods or services may be issued together with an accompanying itemized list. The invoice must clearly state: “attached with list No. ... dated ...”. The itemized list must include the company’s name, tax code, and address; the name of goods or services; quantity; unit price; total value of goods or services supplied; date of preparation; and the name and signature of the person preparing the list. Where the Company applies the VAT credit method, the List must include the fields “VAT rate” and “VAT amount”. The total payment amount must match the amount stated in the VAT invoice. Goods and services listed must be arranged in chronological order based on transactions conducted during the day. The List must also clearly state: “attached with invoice No. ... dated ...”.

In cases where invoices are issued separately for each recipient of the gifts, each invoice must contain all mandatory contents in accordance with Article 10 of Decree No. 123/2020/ND-CP (as amended and supplemented by Decree No. 70/2025/ND-CP).

Bac Ninh Tax Office replies to the question of Poongsan Vietnam Co., Ltd. in Official Letter No. 8879/HYE-QLDN2 dated June 10, 2026.

2. Guidance on determining taxable corporate income and timing for application of corporate income tax (CIT) incentives

In cases where a company is within the period of enjoying CIT incentives and conducts multiple production and business activities, the Company is required to separately account for income derived from activities eligible for CIT incentives and must satisfy the conditions for applying such incentives in accordance with Article 23.1 of Decree No. 320/2025/ND-CP.

During the investment and construction phase, if the company generates other income that is not related to the incentivized production and business activities, such income shall not be entitled to CIT exemption or reduction applicable to the incentivized activities.

Lao Cai Tax Office replies to the question of Erex Yen Bai Biomass Power Co., Ltd. in Official Letter No. 1121/LCA-QLDN2 dated May 28, 2026.

3. Deductible expenses for corporate income tax purposes

Where the Company provides goods free of charge as gifts, donations, or promotional items in accordance with value-added tax (VAT) regulations and for the purposes of its production and business activities, the output VAT calculated under the credit method in accordance with Article 10.12 of Decree No. 320/2025/ND-CP may be treated as a deductible expense when determining taxable income for corporate income tax (CIT) purposes, provided that the conditions set out in Articles 9.1(b) and 9.1(c) of Decree No. 320/2025/ND-CP are satisfied. The applicable timing for recognizing such expenses shall comply with Article 24.1 of Decree No. 320/2025/ND-CP.

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Dong Nai Tax Office replies to the question of Ajinomoto Vietnam in Official Letter No. 9076/DON-QLDN1 dated May 21, 2026.

4. VAT reduction policy under Decree No. 174/2025/ND-CP

Where a company manufactures finished metal components and parts (such as screws, bolts, nuts, pins, iron shafts, etc.), and such products do not fall within the categories specified in Appendices I and II of Decree No. 174/2025/ND-CP, and are not subject to VAT exemption or the 5% VAT rate

under the Law on Value-Added Tax, the company shall be entitled to a VAT reduction for the period from July 1, 2025 to December 31, 2026. Conversely, where the company's goods fall within the categories specified in Appendices I and II of Decree No. 174/2025/ND-CP, such goods shall not be eligible for VAT reduction during the same period.

Dong Nai Tax Office replies to the question of Qian Sheng Hardware Co., Ltd. in Official Letter No. 9448/DON-QLDN1 dated May 27, 2026.



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GOOD READINGS FOR YOU

1. Ministry of Finance proposes expanding the tax exemption for rental housing provided to employees

Recently, Deputy Minister of Finance Nguyen Duc Chi announced that one of the key policy directions is to develop a rental housing fund with rental prices calibrated to the affordability of workers in each locality. Major urban areas and industrial hubs such as Hanoi, Hai Phong, Bac Ninh, and Ho Chi Minh City have been identified as priority locations for implementation.

The Prime Minister has also directed that rental housing projects be included in the list of public investment projects, utilizing state budget funding for implementation. Several localities are expected to commence construction of the first projects as early as June, marking the launch of a large-scale rental housing development program.

In parallel with increasing housing supply, regulators are considering adjustments to tax policies to encourage the development of housing for workers. Specifically, the Ministry of Finance is

proposing to the Government a plan to exempt personal income tax on certain housing-related benefits.

Under current regulations, the value of housing constructed and provided by employers to employees in industrial zones or economic zones located in disadvantaged areas is not included in taxable income. However, under the draft guidance for the amended Law on Personal Income Tax, which is expected to take effect from July 1, the scope of application is proposed to be expanded nationwide.

If approved, housing-related benefits such as accommodation, electricity, and water provided by employers would not be treated as taxable income, regardless of the project location. This policy is expected to encourage enterprises to invest more actively in employee housing while improving living conditions for the workforce.

Source: vietnam.vn

2. Proposal to increase the cap on short-term funding for medium- and long-term lending to 40%

Under the draft amendment to Circular No. 22/2019 regulating prudential ratios and limits in banking operations, the State Bank of Vietnam has proposed increasing the maximum ratio of short-term funds that may be used for medium- and long-term lending from the current 30% to 40%. Under existing regulations, this ratio had previously been gradually reduced from 40% in 2020 to 30% as of October 2023.

If approved, this amendment would allow banks to revert to the pre-2020 cap, thereby providing greater capacity for medium- and long-term lending, particularly for capital-intensive projects. However, the proposed change may also lead to increased liquidity risks within the banking system.

According to the regulator, the policy adjustment is intended to implement directives of the Party and the Government aimed at promoting socio-

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economic development and supporting the 2026–2030 medium-term public investment plan, with the goal of achieving double-digit economic growth while maintaining macroeconomic stability.

In addition, the regulator has proposed revising the method for calculating total deposits when determining the loan-to-deposit ratio. Specifically, 80% of term deposits held by the State Treasury

would be included in total deposits, or another ratio may be applied as determined by the Governor from time to time.

These proposals are part of broader efforts to implement recent resolutions, conclusions, and policy directions of the Government and the State Bank of Vietnam concerning credit mechanisms and banking operations.

Source: vnexpress.net



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NEWLY ISSUED LEGAL DOCUMENTS

No.	Document title	Issuance date	Effect-ive date
GOVERNMENT			
1	Decree No. 210/2026/ND-CP detailing and guiding the implementation of a number of provisions of the Construction Law regarding construction contracts.	June 15, 2026	July 1, 2026
2	Decree No. 209/2026/ND-CP detailing certain provisions and measures for the implementation of the Construction Law on construction material management.	June 15, 2026	July 1, 2026
3	Decree No. 207/2026/ND-CP detailing certain provisions of the Construction Law on quality management, construction execution, and maintenance of construction works.	June 15, 2026	July 1, 2026
4	Decree No. 206/2026/ND-CP providing detailed regulations on construction investment cost management.	June 15, 2026	July 1, 2026
5	Decree No. 200/2026/ND-CP on the offering and trading of privately placed corporate bonds in the domestic market and the offering of corporate bonds in international markets.	June 5, 2026	June 5, 2026
6	Decree No. 186/2026/ND-CP amending and supplementing a number of articles of Decree No. 99/2013/ND-CP on administrative penalties in the field of industrial property, as amended by Decree No. 126/2021/ND-CP and Decree No. 46/2024/ND-CP.	May 26, 2026	July 15, 2026
7	Decree No. 180/2026/ND-CP on forest carbon sequestration and storage services.	May 21, 2026	July 15, 2026
8	Decree No. 147/2026/ND-CP guiding the implementation of specific mechanisms and policies to resolve difficulties and obstacles for delayed and prolonged projects under Resolution No.	May 7, 2026	May 7, 2026
9	Decree No. 144/2026/ND-CP amending and supplementing a number of articles of Decree No. 181/2025/ND-CP detailing the implementation of certain provisions of the Law on Value-Added Tax, as amended by Decree No. 359/2025/ND-CP.	May 5, 2026	June 20, 2026
MINISTRY OF FINANCE			
1	Circular No. 58/2026/TT-BTC providing guidance on the accounting regime applicable to micro-enterprises.	May 25, 2026	July 1, 2026
2	Circular No. 55/2026/TT-BTC prescribing templates for documents and reports related to investment activities in Vietnam and investment promotion.	May 15, 2026	May 15, 2026
3	Circular No. 48/2026/TT-BTC providing guidance on the supervision of transactions of greenhouse gas emission	May 12, 2026	May 12, 2026

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	quotas and carbon credits on the domestic carbon exchange, as well as the reporting regime of the Stock Exchange and the Vietnam Securities Depository and Clearing Corporation to the State Securities Commission regarding the operation of the domestic carbon trading market.		
MINISTRY OF INDUSTRY AND TRADE			
1	Circular No. 31/2026/TT-BCT providing regulations on traceability of products and goods under the management scope of the Ministry of Industry and Trade.	June 11, 2026	July 1, 2026
2	Circular No. 29/2026/TT-BCT regulating the operation of the competitive wholesale electricity market.	June 2, 2026	July 20, 2026
3	Circular No. 28/2026/TT-BCT promulgating the list of imported goods (together with HS codes) subject to state inspection on food safety under the state management responsibility of the Ministry of Industry and Trade.	June 1, 2026	July 17, 2026
MINISTRY OF CULTURE, SPORTS AND TOURISM			
1	Circular No. 12/2026/TT-BVHTTDL detailing a number of provisions of the Law on Advertising and the Decree guiding the implementation of certain provisions of the Law on Advertising.	May 22, 2026	July 5, 2026
MINISTRY OF SCIENCE AND TECHNOLOGY			
1	Circular No. 30/2026/TT-BKHCN promulgating the list of dual-use goods, licensing authorities, and regulations on monitoring and traceability of information related to strategic trade control under state management.	June 6, 2026	June 6, 2026
2	Circular No. 28/2026/TT-BKHCN promulgating the list of telecommunications services subject to mandatory quality management.	May 31, 2026	July 15, 2026
MINISTRY OF HOME AFFAIRS			
1	Circular No. 09/2026/TT-BNV amending and supplementing a number of articles of Circular No. 21/2021/TT-BLDTBXH detailing certain provisions of the Law on Vietnamese Workers Working Abroad under Contracts.	May 15, 2026	June 30, 2026
2	Circular No. 08/2026/TT-BNV detailing and guiding the implementation of a number of provisions of Decree No. 337/2025/ND-CP on electronic labor contracts.	May 15, 2026	July 1, 2026
STATE BANK OF VIETNAM			
1	Circular No. 09/2026/TT-NHNN providing regulations on the custody and use of valuable papers at the State Bank of Vietnam.	May 19, 2026	July 4, 2026

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