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MAIN CONTENTS

❖ LATEST LEGAL UPDATE

1. The 2026 Amended Law on Vietnamese Workers Working Abroad under Contracts.
2. New regulations on dossiers for exported goods exempt from special consumption tax.

❖ LEGAL GUIDANCE

1. Corporate income tax treatment of indemnity payments received on behalf of a parent company.
2. Personal income tax on remuneration for board of directors and supervisory board members.
3. Personal income tax withholding for employees after employment termination.
4. Value added tax refund for investment projects implemented in multiple phases.

❖ GOOD READINGS FOR YOU

1. Proposal to Sanction the Conducts Facilitating Unfair Competition on Digital Platforms.
2. Proposal to Expand Mandatory Social Insurance Coverage to Platform-Based Workers.

❖ NEWLY ISSUED LEGAL DOCUMENTS

LASTEST LEGAL UPDATE

1. The 2026 Amended Law on Vietnamese Workers Working Abroad under Contracts

On August 24, 2026, the National Assembly passed Law No. 22/2026/**QH16 (the "2026 Amended Law")**, amending and supplementing a number of articles of the Law on Vietnamese Workers Working Abroad under Contracts. The 2026 Amended Law will take effect from March 1, 2027, introducing significant changes directly impacting enterprises engaged in the provision of services for Vietnamese workers working abroad, enterprises sending Vietnamese workers abroad for vocational training, and Vietnamese workers working abroad under contracts.

1.1 Conditions for employees not to pay social insurance twice

Pursuant to Article 1.3 of the 2026 Amended Law, employees are not required to pay social insurance twice if both of the following conditions are met: (i) Vietnam and the receiving country have signed a social insurance agreement; and (ii) such agreement includes provisions on avoiding double social insurance contributions.

Compared to previous regulations, the 2026 Amended Law not only requires the existence of a social insurance agreement but also emphasizes that the agreement must specifically address the avoidance of double contributions.

1.2 Prohibition of massage work abroad

Previously, massage work was only prohibited when performed in restaurants, hotels, or entertainment centers. Under Article 1.4(d) of the 2026 Amended Law, the location condition has been removed, and massage work is now included in the list of prohibited jobs.

Accordingly, from March 1, 2027, Vietnamese workers are prohibited from performing massage work abroad, regardless of location. This regulation also applies to enterprises involved in recruitment, workforce preparation, or sending workers abroad.

1.3 Enterprises may proactively prepare labor sources without prior ministerial approval

Previously, service enterprises were only allowed to prepare labor sources upon request or cooperation agreements with foreign partners after obtaining approval from the Ministry of Labor, Invalids and Social Affairs.

Under Article 1.8 of the 2026 Amended Law, enterprises are now allowed to proactively prepare labor sources based on business needs, market demand, and potential labor provision contracts.

Instead of obtaining prior approval, enterprises must: (i) Notify the commune-level People's Committee where the labor preparation takes place; and (ii) Update information in the database on Vietnamese workers working abroad at least 03 days before starting preparation of labor sources.

1.4 Training fees may only be collected after workers have been selected and entered into contracts

Pursuant to Article 1.8 of the 2026 Amended Law, service enterprises may only collect the following training fees after both of the following conditions have been satisfied: (i) the worker has been selected by the foreign employer; and (ii) the worker has entered into a contract with the service enterprise for sending Vietnamese workers to work abroad. Accordingly, an enterprise may not charge fees for vocational skills or foreign language training immediately upon a worker's registration for a labor preparation program.

1.5 The contract must stipulate the conditions for unilateral termination, dispute resolution, and compensation for damages

Article 1.9 of the 2026 Amended Law provides that a contract for sending Vietnamese workers to work abroad must contain the following principal terms: (i) the rights and obligations of each party; (ii) service fees; (iii) other amounts, if any, that the enterprise is entitled to collect from the worker; (iv) deposit, if any; (v) conditions for unilateral termination of the contract; (vi) methods of resolving contractual disputes; and (vii) liability for compensation for damages.
Compared to the previous provisions, the new regulation provides greater clarity by expressly specifying matters relating to deposits, conditions for unilateral termination of the contract, dispute resolution, and liability for damages.

1.6 Internship contracts uniformly registered at the provincial level

Previously, enterprises sending Vietnamese workers abroad for training and enhancement of their professional qualifications and vocational skills were required to register contracts for receiving interns with the labor authority under the provincial People's Committee if the training period was less than 90 days, while contracts with a duration of 90 days or more had to be registered with the Ministry of Labour, Invalids and Social Affairs. Under Article 1.18 of the 2026 Amended Law, the competent authority for receiving applications for registration of contracts for receiving interns has now been consolidated as the labor authority under the provincial People's Committee of the locality where the enterprise's head office is located.

2. New regulations on dossiers for exported goods exempt from special consumption tax

On September 14, 2026, the Ministry of Finance issued Circular No. 136/2026/TT-BTC **("Circular 136/2026")**, amending and supplementing Article 3.2 of Circular No. 158/2025/TT-BTC **("Circular 158/2025")**, which provides detailed guidance on a number of articles of Decree No. 360/2025/NĐ-CP on the implementation of certain provisions of the Law on Special Consumption Tax. Circular 136/2026 will take effect from September 15, 2026, introducing important changes relating to the dossier for exported goods not subject to special consumption tax, which enterprises engage in the export of goods or entrusted export activities should take note of.

2.1 Clarification on the origin of exported goods eligible for exemption from special consumption tax

Previously, Circular 158/2025 only generally provided that goods not subject to special consumption tax include goods sold by organizations or individuals holding such exported goods or entrusted by them to organizations or individuals engaged in the export activities. Now, under Circular 136/2026, the origin of exported goods has been more clearly specified, including: (i) goods manufactured, processed or outsourced by organizations or individuals and sold to other organizations or individuals engaged in the export activities; or (ii) goods entrusted by organizations or individuals to other organizations or individuals for export abroad.

Accordingly, Circular 136/2026 clarifies that goods eligible for export must originate from production, processing, or outsourced processing activities carried out by organizations or individuals for export purposes.

2.2 Requirement of contract liquidation minutes only upon actual liquidation

Previously, Circular 158/2025 required that the dossier for exported goods or entrusted export goods to qualify for exemption from special consumption tax must include: (i) a sale contract for export or an export entrustment contract; (ii) invoices for sale or delivery under export entrustment; and (iii) contract liquidation minutes (whether full or partial).

Now, under Circular 136/2026, contract liquidation minutes are only required as a mandatory component of the dossier in cases where: (i) the sale contract for export; or (ii) the export entrustment contract has been fully or partially liquidated.

Accordingly, at the time of inspection, explanation, or dossier completion, if the contract has not yet reached the agreed liquidation stage, enterprises are no longer required to prepare contract liquidation minutes solely for the purpose of completing the tax dossier, as was previously the case.

2.3 Clarification on two non-cash payment flows and the timing for determining the availability of non-cash payment documents

Circular 136/2026 requires that contract liquidation minutes must clearly specify the amount, reference number, and date of non-cash payment documents in respect of the following two payment flows: (i) payment from the foreign buyer to the organization or individual directly exporting the goods; and (ii) payment between the producing organization or individual and the exporting organization or individual; or between the producing organization or individual and the entrusted exporter, *instead of only recording the payment from the foreign buyer to the direct exporter as previously required*.

In addition, Circular 136/2026 further clarifies that the timing for determining the availability of non-cash payment documentation shall be based on the contract or its appendices (if any). Such non-cash payment documents are determined in accordance with the laws on value-added tax.

2.4 Continued tax liability where goods are not exported

Under Circular 136/2026, where an organization or individual purchases goods or receives goods for export entrustment but subsequently does not export them and instead sells or consumes them in the domestic market, such organization or individual must declare and pay special consumption tax at the time the goods are consumed domestically.

1. Corporate income tax treatment of indemnity payments received on behalf of a parent company

Where the Company collects a compensation amount from a supplier on behalf of its parent company in the United States, such income is subject to corporate income tax at the rate of 2% of the compensation amount, in accordance with Article 12.3 of Decree No. 320/2025/ND-CP and Article 7 of Circular No. 20/2026/TT-BTC.

Dong Nai Tax Office replies to the question of Whittier Wood Products (Vietnam) Co., Ltd. in Official Letter No. 16081/DON-QLDN1 dated 20 August 2026.

2. Personal income tax on remuneration for board of directors and supervisory board members

The remuneration, salaries, bonuses, and other benefits for members of the Board of Directors (BOD) and the Supervisory Board must be implemented in accordance with the Law on Enterprises and relevant legal provisions. These arrangements must be clearly reflected in the company's Charter, General Meeting of Shareholders' resolutions, financial regulations, or other legally valid internal corporate documents. Where the company directly pays remuneration to BOD members and Supervisory Board members, it is responsible for withholding and declaring personal income tax (PIT) before making payment to the individuals, in accordance with Article 50 of Decree No. 253/2026/ND-CP.

Khanh Hoa Tax Office replies to the question of Cam Ranh International Terminal JSC. in Official Letter No. 4540/KHH-QLDN1 dated 19 August 2026.

3. Personal income tax withholding for employees after employment termination

In the case of personal income tax on salary and other income paid to an employee whose employment contract has been terminated, where the income is VND 5 million or more per payment, tax must be withheld and remitted at the rate of 10% of the income before payment to the individual, in accordance with Article 50.2 of Decree No. 253/2026/ND-CP. The taxable income subject to withholding shall be determined in accordance with Article 6 of Decree No. 253/2026/ND-CP.

Where the income is below VND 5 million per payment, the paying organization may still apply the 10% withholding rate if requested by the individual taxpayer, pursuant to Article 50.2 of Decree No. 253/2026/ND-CP.

Dong Nai Tax Office replies to the question of Samtec Vietnam Co., Ltd. in Official Letter No. 17406/DON-QLDN1 dated 14 September 2026.

4. Value added tax (VAT) refund for investment projects implemented in multiple phases

Where a company implements an investment project in multiple phases, and the actual implementation progress does not align with the timeline stated in the Investment Registration Certificate (IRC), the company is required to carry out procedures to amend the IRC in accordance with Article 33.3 of the Investment Law No. 143/2025/QH15. If the company satisfies the conditions prescribed under Article 30 of Decree No. 181/2025/ND-CP, it may proceed with VAT declaration and submit a VAT refund dossier in accordance with the guidance set out in Decree No. 252/2026/ND-CP and Circular No. 89/2026/TT-BTC.

Dong Nai Tax Office replies to the question of DELIWAY Vietnam JSC. in Official Letter No. 17406/DON-QLDN1 16646/DON-QLDN2 dated 27 August 2026.

GOOD READINGS FOR YOU

1. Proposal to Sanction the Conducts Facilitating Unfair Competition on Digital Platforms

The Ministry of Industry and Trade is currently drafting a decree to replace Decree No. 75/2019/ND-CP on administrative sanctions in the field of competition. The draft introduces new provisions addressing emerging forms of conduct on digital platforms, including acts that intentionally assist enterprises in engaging in prohibited anti-competitive conduct.

The conduct proposed to be subject to sanctions includes, among others: designing websites, applications, or electronic interfaces that cause confusion; providing misleading information regarding business entities, goods, services, or commercial origin; restricting customers' freedom of choice; imposing unreasonable charges; and using non-public data to hinder other enterprises.

Notably, organizations and individuals that intentionally assist enterprises in committing prohibited anti-competitive conducts—through financial support, technology, technical assistance, information provision, or other necessary conditions—may also be subject to administrative sanctions.

According to information announced by the National Competition Commission on 24 September, from 2024 to the end of July 2026, the authority received and reviewed 116 reports and cases showing signs of unfair competition. Following verification and investigation, 23 cases involving 23 enterprises were sanctioned, with total fines amounting to VND 4.6 billion. In relation to economic concentration activities, the authority reviewed 21 cases with suspected violations and sanctioned 2 cases involving 4 enterprises, with total fines exceeding VND 2.322 billion. The cases span various sectors, including electronics, insurance, pharmaceuticals, postal services, gold trading, e-commerce, and consumer goods.

Source: sggp.org.vn

2. Proposal to Expand Mandatory Social Insurance Coverage to Platform-Based Workers

A draft amendment to Vietnam's 2024 Law on Social Insurance proposes expanding compulsory social insurance (SI) coverage to include individuals working without traditional employment relationships, particularly those engaged via digital platforms.

Under the proposed revision to Clause 6, Article 2 of the Law on Social Insurance 2024, the Standing Committee of the National Assembly would be empowered to decide on the inclusion of these worker groups in compulsory SI, based on proposals from the Government.

At this stage, this is only a policy proposal under legislative review. It does not yet mean that ride-hailing drivers, delivery workers, or all individuals providing services via digital platforms are subject to compulsory SI contributions.

The proposal is being considered in the context of the rapid growth of platform-based work in Vietnam, alongside persistently low social insurance participation rates. According to data presented at a workshop jointly organized by Vietnam Social Security and the World Bank on 22 September 2026, platform enterprises in Vietnam are estimated to generate employment opportunities for around 2 million workers. A survey of nearly 5,000 workers shows that over 90% consider platform work their main source of income, yet only around 20% participate in social insurance schemes.

The policy objective is to narrow the social protection gap for workers in the digital economy. However, implementation is expected to require careful consideration of the specific characteristics of platform work, including multi-platform engagement, irregular working hours, and income volatility based on market demand, working time, and task volume.

Accordingly, future regulations will need to clearly define: the scope of covered individuals, contribution bases and rates, payment mechanisms, income tracking and reporting frameworks, and the respective responsibilities of platform operators and workers.

Source: doanhnhan.congly.vn

NEWLY ISSUED LEGAL DOCUMENTS

No.	Document title	Issuance date	Effect-ive date
	NATIONAL ASSEMBLY		
1	Law No. 24/2026/QH16 amending and supplementing a number of provisions of the Law on Investment.	24 August 2026	1 March 2027
2	Law No. 22/2026/QH16 amending and supplementing a number of provisions of the Law on Vietnamese Employees Working Abroad under Contracts.	24 August 2026	1 March 2027
3	Law No. 21/2026/QH16 amending and supplementing a number of provisions of ten laws on administrative procedures and business conditions in the agriculture and environment sector.	24 August 2026	1 January 2027
4	Law No. 20/2026/QH16 amending and supplementing a number of provisions of the Law on Radio Frequency, the Telecommunications Law, the Law on Electronic Transactions, and the Law on Technology Transfer.	24 August 2026	1 October 2026
5	Law No. 18/2026/QH16 on Urban Development .	24 August 2026	1 October 2026
6	Law No. 11/2026/QH16 amending and supplementing a number of provisions of the Customs Law.	23 August 2026	1 March 2027
	GOVERNMENT		
1	Decree No. 362/2026/ND-CP amending and supplementing certain provisions of Decree No. 95/2016/ND-CP on administrative sanctions in the field of statistics, as amended by Decree No. 100/2021/ND-CP	18 September 2026	2 November 2026
2	Decree No. 343/2026/ND-CP detailing certain provisions of the Law on Cybersecurity under the management scope of the Ministry of National Defence and preventing information conflicts in cyberspace	3 September 2026	3 September 2026
3	Decree No. 342/2026/ND-CP detailing the Law on Commerce and the Law on Foreign Trade Management regarding goods trading activities and related activities of foreign investors and foreign-invested economic organisations in Vietnam	3 September 2026	18 October 2026
4	Decree No. 341/2026/ND-CP detailing a number of provisions and measures for implementing the Law on Cybersecurity regarding civil cryptography activities	1 September 2026	1 September 2026
5	Decree No. 339/2026/ND-CP on administrative sanctions in the fields of construction, technical infrastructure management, housing development, and real estate business	26 August 2026	26 August 2026
6	Decree No. 337/2026/ND-CP detailing the implementation of the Law on Access to Information	26 August 2026	1 September 2026
7	Decree No. 336/2026/ND-CP on administrative procedures for export, import, and transit goods; as well	22 August 2026	15 October 2026

	as means of transport departing from, entering and transiting through Vietnam, under the National Single Window and ASEAN Single Window mechanisms		
8	Decree No. 333/2026/ND-CP detailing the implementation of the Law on Cybersecurity	19 August 2026	19 August 2026
9	Decree No. 326/2026/ND-CP on location identification	19 August 2026	1 September 2026
10	Decree No. 330/2026/ND-CP on administrative sanctions in the field of cybersecurity and personal data protection	19 August 2026	19 August 2026
11	Decree No. 328/2026/ND-CP on prevention and combat of fake news and misinformation	19 August 2026	5 October 2026
MINISTRY OF INDUSTRY AND TRADE			
1	Circular No. 48/2026/TT-BCT regulating detailed provisions of the Law on Foreign Trade Management and Decree No. 292/2026/ND-CP on the implementation of the Law on Foreign Trade Management.	5 September 2026	5 September 2026
2	Circular No. 47/2026/TT-BCT providing detailed regulations on application dossiers for establishing a commodity exchange, reporting regime, and data connectivity in trading activities conducted through commodity exchanges	3 September 2026	15 September 2026
MINISTRY OF FINANCE			
1	Circular No. 136/2026/TT-BTC amending and supplementing Clause 2, Article 3 of Circular No. 158/2025/TT-BTC, which provides detailed guidance on certain provisions of Decree No. 360/2025/ND-CP guiding the Law on Special Consumption Tax	14 September 2026	15 September 2026
2	Circular No. 135/2026/TT-BTC amending and supplementing certain provisions of Circular No. 152/2015/TT-BTC on natural resource tax, as amended by Circular No. 41/2024/TT-BTC	9 September 2026	9 September 2026
3	Circular No. 121/2026/TT-BTC amending and supplementing certain provisions of Circular No. 68/2025/TT-BTC promulgating forms used for enterprise registration and household business registration	21 August 2026	21 August 2026
MINISTRY OF SCIENCE AND TECHNOLOGY			
1	Circular No. 56/2026/TT-BKHCN regulating the import of used machinery, equipment, and technological production lines	5 September 2026	5 September 2026
STATE BANK OF VIETNAM			
1	Circular No. 43/2026/TT-NHNN provides guidance on payment and money transfer activities related to the trading of goods by way of transshipment.	27 August 2026	5 September 2026

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