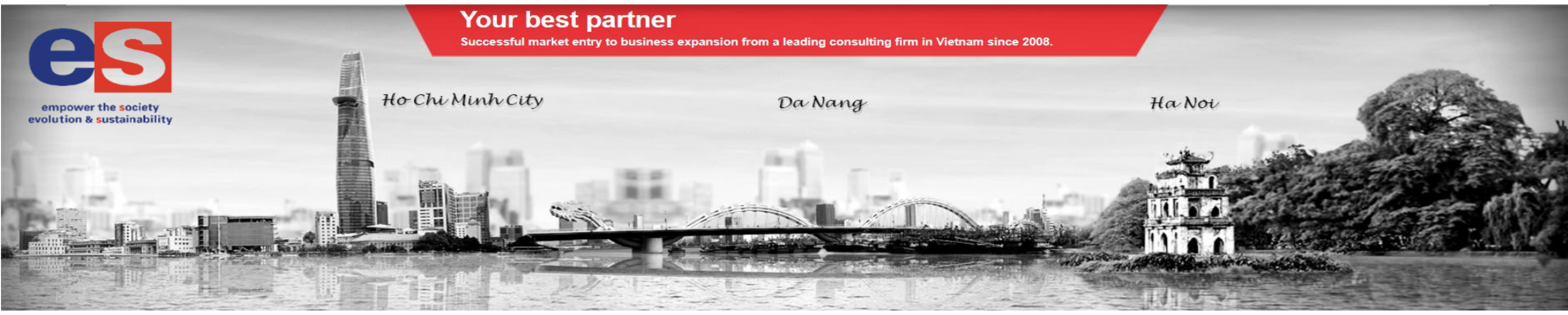
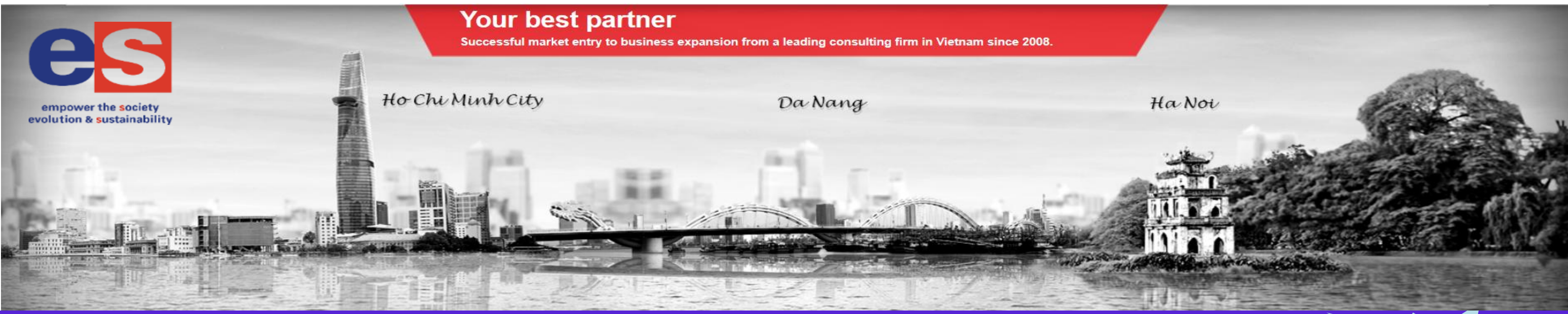


NEWSLETTER

June 2026

12th Floor, CJ Building, 2 Bis-4-6 Le Thanh Ton St., Sai Gon Ward, Ho Chi Minh City, Viet Nam

Tel: (+84-28) 3821-3215 Fax: (+84-28) 3915-1439



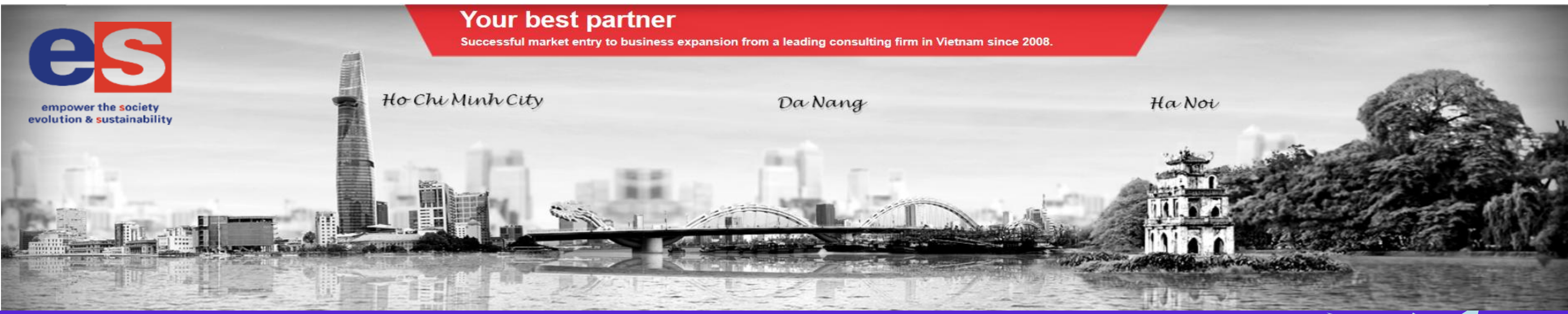
ES CONSULTING VIETNAM – NEWSLETTER 06.2026

06.2026

CONTENT

12th Floor, CJ Building, 2 Bis-4-6 Le Thanh Ton St., Sai Gon Ward, Ho Chi Minh City, Viet Nam

Tel: (+84-28) 3821-3215 Fax: (+84-28) 3915-1439



DETAIL CONTENT

I – FINANCE, ACCOUNTING and TAX UPDATES

Decree No. 252/2026/ND-CP detailing several articles of Tax Administration Law No. 108/2025/QH15

- Issuing authority: The Government

- Date of issuance: 30/06/2026

- Subject: Tax administration

Decree No. 252/2026/ND-CP provides guidance on the implementation of the Tax Administration Law and takes effect from 1 July 2026.

1. **Scope of regulation**

The scope of regulation of Decree No. 252/2026/ND-CP includes three groups: detailed provisions on delegated clauses, specific contents, and measures to implement the Tax Administration Law. These three groups cover the entire lifecycle of tax obligations. However, tax on imported/exported goods and business households is referred to specialized regulations.

The subjects of application include four main groups: taxpayers, tax authorities, tax administration officials, state agencies, and other relevant organizations and individuals.

2. **Preferential regime for taxpayers with good compliance**

The preferential regime for taxpayers applies to those who comply well with tax laws and are ready to connect and share electronic data with tax authorities. Taxpayers may benefit from shortened processing times and automated procedures. However, the system may still detect risks during the processing period.

The forms of preference include:

- Automated process: reducing intermediary steps, automatically pre-filling tax declaration information, and automatically approving tax administrative procedures.
- Time priority: shortening the processing time for tax refunds, exemptions and reductions; applying refund first and audit later based on risk management.
- Tax risk management services under compliance support programs.

The preferential regime encourages enterprises to make accounting, invoice and voucher data transparent through the Tax Administration Information System, creating a mechanism of "compliance in exchange for facilitation".

3. Withholding, declaration-on-behalf and payment-on-behalf mechanism via digital platforms and e-commerce marketplaces

E-commerce tax administration shifts to a mechanism under which platform operators withhold, declare and pay tax on behalf of business households and individuals. This mechanism replaces the traditional self-declaration method. However, it applies only to platforms that have both ordering and payment functions.

Withholding and payment-on-behalf responsibilities of platform operators, whether domestic or foreign:

- VAT: withhold and pay on behalf for each transaction generating domestic revenue of business households and individuals.
- PIT: withhold and pay on behalf for domestic and foreign-sourced revenue of resident individuals; and domestic revenue of non-resident individuals.
- VAT and CIT of foreign suppliers doing business on the platform.

The withholding time is when the platform confirms the successful transaction and accepts payment. The tax amount is determined by applying the percentage tax rate to revenue generated in Vietnam.

Where it cannot be determined whether the transaction is for goods or services, the highest percentage tax rate applies.

Platform operators declare the withheld tax on a monthly basis and may offset tax related to cancelled or returned transactions. Foreign suppliers whose tax has been withheld and paid on their behalf by the platform are not required to re-declare those transactions. The rights and responsibilities of business households and individuals are referred to Decree No. 68/2026/ND-CP.

4. Public disclosure of taxpayer information

Public disclosure of taxpayer information applies in cases of tax evasion, tax debts overdue for more than 90 days, violations of tax laws, or failure to operate at the registered address. The Tax Administration Information System automatically publishes information on a monthly basis. However, disclosure must ensure that taxpayers' lawful rights are not infringed.

5. New regulations on tax registration

The Decree provides that the deadline for initial tax registration is 10 working days from one of the following milestones:

- The date of issuance of the establishment/operation license or equivalent document;
- The date of commencement of business activities, for organizations and individuals not subject to business registration;
- The date of signing the contractor agreement (for foreign contractors) or petroleum contract;
- The date on which the PIT obligation arises for individuals registering directly.

The procedure for invalidating a tax code is subject to the same filing deadline: 10 working days from the date of the document terminating operations or ending the contract.

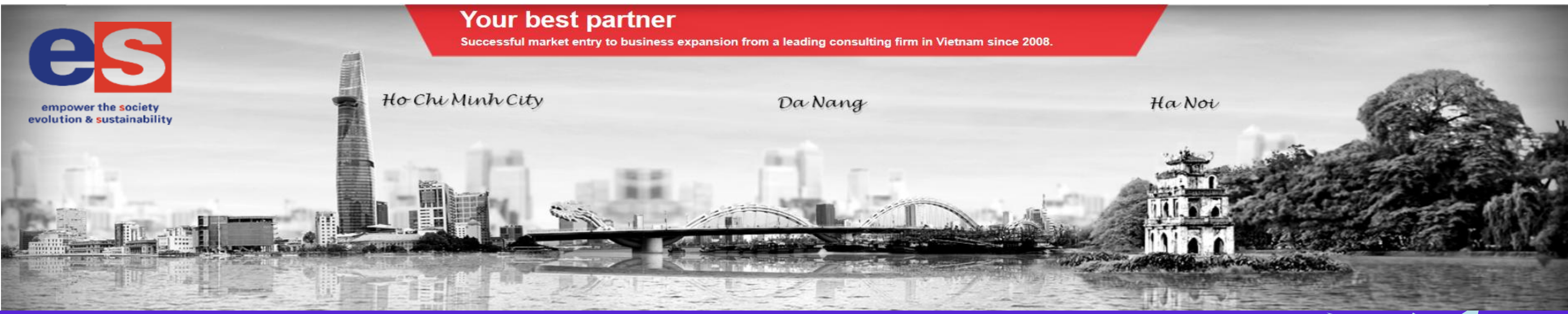
6. Shortening the time limit for supplementary tax declarations from 10 years to 5 years

If a taxpayer discovers errors or omissions in a submitted tax return or other revenue dossier that increase the amount of tax or other revenues payable, reduce tax or other revenues already exempted, reduced or refunded, or reduce input VAT carried forward, but the tax return or other revenue dossier has exceeded 5 years from the filing deadline, the taxpayer may not file a supplementary tax return or dossier but may submit an explanatory dossier to the tax authority.

The tax authority is responsible for reviewing the taxpayer's explanatory dossier and issuing a notice accepting the dossier, a decision on administrative penalties for tax administration violations if applicable, or a notice rejecting the taxpayer's explanatory dossier.

7. Enforcement and tax debt management

The Decree provides detailed guidance on the procedures for monitoring tax debts, applicable enforcement measures, and coordination responsibilities between tax authorities and relevant parties, aiming to shorten processing times and improve the effectiveness of tax debt recovery.



Decree No. 253/2026/ND-CP guiding the implementation of Personal Income Tax Law No. 109/2025/QH15

- Issuing authority: Government

- Date of issuance: 30/06/2026

- Subject: Personal income tax

On 30 June 2026, the Government and the Ministry of Finance issued Decree No. 253/2026/ND-CP detailing several articles and measures for the implementation of the Personal Income Tax Law, effective from 1 July 2026.

1. **Addition of taxable income items under other income**

Article 16 of Decree No. 253 adds new sources of taxable income to more closely manage cash flows from the digital economy:

- Income from the transfer of national domain names ending in ".vn".
- Income from the transfer of greenhouse gas emission reduction results and carbon credits.
- Income from the transfer of vehicle license plates won at auction.
- Income from the transfer of digital assets and crypto-assets.

2. **10% withholding for individuals without a labor contract or with a labor contract of less than 3 months**

The threshold for casual income payments (no labor contract or a contract of less than 3 months) is adjusted from VND 2 million to VND 5 million per payment. If the payment is under VND 5 million, the enterprise is not required to withhold 10% unless the individual requests otherwise.

3. **Mid-shift meal allowance**

The Decree specifies that if the mid-shift meal or lunch allowance paid by the employer exceeds VND 1.2 million/person/month, the excess is included in taxable income; if meals are provided directly or meal vouchers are issued, they are not included in taxable income.

4. Non-taxable on excess severance or job-loss allowance if provided in internal regulations

The new provision at Point h, Clause 3, Article 8 allows enterprises to pay severance or job-loss allowances in excess of the statutory amount without being subject to PIT, provided that the payment is clearly stipulated in the financial regulations, internal regulations, labor contract, or collective labor agreement.

5. Deduction for medical and education expenses (not under the employer's sponsorship or training plan)

Resident individual taxpayers may deduct the following expenses from taxable employment income:

- Medical examination and treatment expenses at medical facilities within the list covered by health insurance, up to VND 23 million/year.
- Education and training expenses at domestic institutions, up to VND 24 million/year.

Deductible expenses must be supported by invoices and documents as prescribed by law. For medical expenses, a statement of medical examination and treatment costs used at medical facilities as prescribed by the Minister of Health is also required. Invoices and documents used for deduction must show the information of the taxpayer or the taxpayer's dependent, and the expenses must not be paid from other sources, including sponsorship, support, payment on behalf by organizations or individuals, state budget funds, social insurance funds, health insurance funds, or insurance payments in any form.

6. Deduction for participation in insurance and voluntary pension funds

The Decree increases the maximum deductible amount for PIT purposes for contributions to voluntary pension funds to VND 3 million per month.

7. Additional case where PIT finalization is not required

Under Decree No. 253/2026/ND-CP, individuals are not required to finalize PIT if all of the following conditions are met:

- They have additional income from another source.
- The average income from the additional source does not exceed VND 15 million/month during the year.
- The income payer has withheld 10% tax at source as prescribed.

8. **Income from capital investment**

The Decree continues to apply a 5% tax rate to income from capital investment of resident individuals on each occurrence, while clarifying that stock dividends, bonus shares, and profits recorded as capital increases are not taxed immediately upon receipt but are handled upon transfer, capital withdrawal, dissolution, conversion, etc.

9. **Income from capital transfer**

The Decree continues to apply the formula: taxable income = transfer price - purchase price of the transferred capital - reasonable expenses; the tax rate is 20% for resident individuals on each transfer. If the purchase price and related transfer expenses cannot be determined, PIT is determined by multiplying the transfer price by a 2% tax rate.

The Decree clarifies that the transfer price under installment or deferred payment does not include installment or deferred payment interest; if the price is not stated or is inappropriate, the tax authority will assess the price.

The time for calculating tax on capital transfer is the time when the transaction is completed under the law. Where capital is contributed using a capital contribution portion and tax has not been paid at the time of contribution, tax must be paid upon transfer, withdrawal of capital, or dissolution.

10. **Tax exemption for transfer of open-ended fund certificates**

The Decree adds a PIT exemption for the transfer of open-ended fund certificates established under the Securities Law if the holding period is at least 2 years. For individuals who purchased fund certificates before 1 July 2026, the holding period still counts for this incentive.

11. **Tax reduction for returns received from investment funds**

Income from returns distributed to individual investors by securities investment funds or real estate investment funds established under the Securities Law is eligible for a 50% PIT reduction for 5 years, from 1 July 2026 to 30 June 2031.

12. **Real estate transfer**

The 2% tax rate continues to apply. If the land transfer price is lower than the land price list/adjustment coefficient, the land price list/coefficient applies. The value of houses/works is based on the registration fee calculation price or regulations on house classification, standards and construction norms.

Time for calculating tax on real estate transfers: if the contract does not state that the buyer pays tax on behalf, the time is when the contract takes effect; if the buyer pays tax on behalf, the time is when procedures for registering ownership/use rights are carried out; for future-formed houses/works, it is the time of tax declaration.

13. Income from royalties, prizes, inheritances and gifts

Royalties: the 5% tax rate continues to apply; taxable income is the portion exceeding VND 20 million received on each occurrence, or the total value of transfer contracts for the same transferred subject.

Prizes, inheritances and gifts: the 10% tax rate applies to the portion exceeding VND 20 million received on each occurrence.

14. Income from digital assets

The Decree classifies income from the transfer of digital assets as other income, with a tax rate of 0.1% on the transfer price for resident individuals.

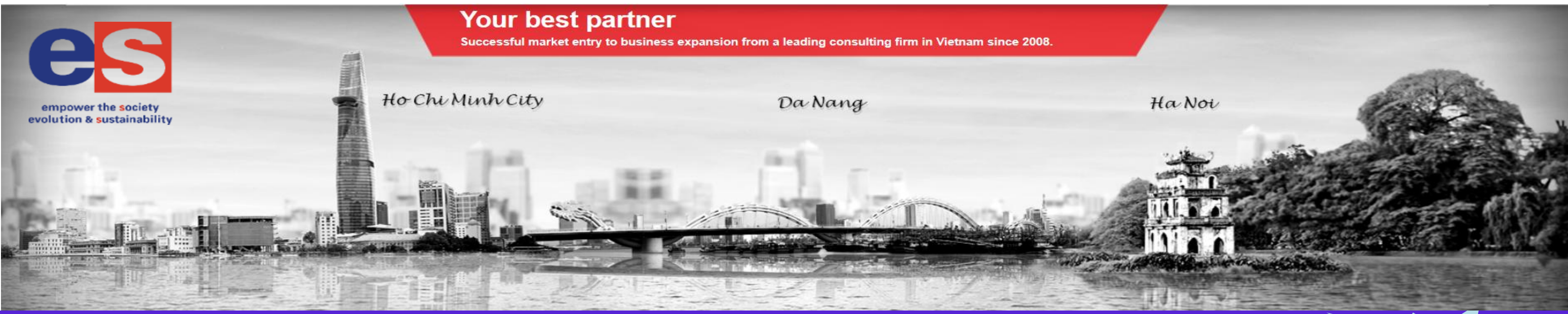
15. Tax exemption for individuals who are high-quality digital technology industry personnel, high-tech personnel, individual investors, experts from innovative startup projects, founders of innovative startups, and individual investors contributing capital to venture capital funds

PIT exemption for 5 years for employment income of individuals who are high-quality digital technology industry personnel in digital technology industry activities under the Law on Digital Technology Industry.

PIT exemption for 5 years for employment income of individuals who are high-tech personnel earning income from research and development of high technology, strategic technology, and strategic technology products under the Law on High Technology.

PIT exemption for the following income:

- Income from capital investment of individual investors, founders of innovative startups, and venture capital funds.
- Employment income of experts advising innovative startups.



Decree No. 254/2026/ND-CP detailing several articles of Tax Administration Law No. 108/2025/QH15 on e-invoices and e-documents

- Issuing authority: Government

- Date of issuance: 30/06/2026

- Subject: E-invoices and e-documents

Decree No. 254/2026/ND-CP, issued by the Government on 30 June 2026, guides the implementation of the 2025 Tax Administration Law on e-invoices and e-documents and takes effect from 1 July 2026.

1. **Scope of regulation**

Under Article 1, Decree No. 254/2026/ND-CP details two main groups of contents:

Regarding e-invoices, the Decree provides detailed guidance on:

- Types of e-invoices and users
- Contents and timing of e-invoice issuance
- Cases where e-invoices are not required
- Cases where e-invoice service fees are waived
- Duties, powers and responsibilities of relevant organizations and individuals

Regarding e-documents, the Decree provides for:

- Types of e-documents; contents and timing of document issuance
- Methods of issuance, connection and data transmission for e-documents
- Cases eligible for service fee exemption
- Duties, powers and responsibilities of relevant organizations and individuals

In addition, the Decree provides other contents serving management requirements under the Tax Administration Law, including principles for issuing, managing and using invoices and documents; development of IT infrastructure; lookup, provision and use of e-invoice information; and responsibilities of tax authorities and related parties.

2. Subjects of application

The Decree applies to 8 groups of subjects under Article 2, including:

- Sellers of goods and service providers: enterprises, cooperatives, cooperative unions, branches/representative offices of foreign enterprises, business households, individual businesses, cooperative groups, public service units that sell goods, non-enterprise organizations with business activities, and foreign suppliers voluntarily registering to use e-invoices
- Organizations and individuals purchasing goods and services
- Organizations collecting taxes, fees and charges
- Taxpayers and fee/charge payers
- Organizations and individuals withholding tax; organizations and individuals declaring and paying tax on behalf
- E-invoice and e-document service providers
- Tax authorities
- Other organizations and individuals involved in the management and use of invoices and documents

3. Users of invoices with/without tax authority codes

The Decree clearly distinguishes three groups of e-invoice users (Article 6):

- **Group using e-invoices with tax authority codes:**generally applicable to economic organizations, other organizations, business households, individual businesses and high-tax-risk cases
- **Group permitted to use e-invoices without tax authority codes:**for enterprises operating in specific sectors with IT infrastructure meeting requirements, such as electricity, petroleum, postal and telecommunications, clean water, finance and banking, securities, crypto-assets, insurance, healthcare, e-commerce, supermarkets, and air/road/rail/sea/inland waterway transport, etc.
- **Group required to use e-invoices generated from cash registers:**applicable to organizations, business households and individuals selling directly to consumers, such as shopping centers, supermarkets, retail, food and beverage, restaurants, hotels, passenger transport services, arts, entertainment, recreation, cinemas, etc.

4. **8 cases where e-invoices are not mandatory from 1 July 2026**

Under Article 7 of Decree No. 254/2026/ND-CP, from 1 July 2026, the following cases are not required to use e-invoices:

- Business households and individuals subject to preparation of purchase lists of goods and services
- Business households and individuals leasing real estate or providing digital content services to foreign organizations and individuals
- Lottery agents, insurance agents and multi-level marketing agents whose tax has been withheld by the enterprise
- Certain finance, banking and insurance activities such as reinsurance, deposit-taking, debt sale, foreign exchange transactions and derivative products
- Capital contribution in the form of assets
- Transfer of assets within an enterprise or upon enterprise reorganization
- Lending machinery and equipment for processing without charge and without transfer of ownership
- Certain other special cases, such as goods used internally, self-produced or self-constructed assets, and receipts unrelated to the sale of goods or provision of services

5. **Types of invoices**

Article 8 of Decree No. 254/2026/ND-CP provides for the following types of invoices:

- VAT invoices for organizations declaring VAT under the credit method
- Sales invoices for organizations, households and individuals declaring under the direct method, or organizations/individuals in non-tariff zones
- Electronic commercial invoices, applicable to the export of goods and services abroad
- E-invoices for sale of public assets and invoices for sale of national reserve goods
- Other types of invoices: stamps, tickets, cards; air transport charge receipts; internal delivery-cum-transport notes; delivery notes for goods sent to agents, etc.

6. **Invoice issuance timing by sector**

Article 9 of Decree No. 254/2026/ND-CP stipulates the timing of invoice issuance for each type of goods and services. Specifically:

- **For sale of goods:**the invoice issuance time is when ownership or use rights over the goods are transferred to the buyer, regardless of whether payment has been received.
- **For provision of services:**the invoice issuance time is when the service provision is completed; if payment is received before or during service provision, the invoice is issued at the time of receipt.

In addition to the general principles, the Decree also provides separate rules on invoice issuance timing for many specific sectors such as telecommunications, banking, payment intermediation, securities and crypto-assets, aviation, insurance, construction, real estate business, oil and gas, electricity, petroleum, taxi transport, medical examination and treatment, electronic toll collection, casinos and prize-winning electronic games.

Decree No. 254/2026/ND-CP adds several new provisions on the timing and method of invoice issuance, including:

- No invoice is required for deposits under the Civil Code.
- Certain services such as maritime pilotage, advertising on digital platforms, insurance and security services may issue invoices within **7 days** to allow time for data reconciliation.
- Specific guidance is added on the timing of invoice issuance for insurance activities and co-insurance contracts.
- Aggregate invoices may be issued at the end of the day or month for certain services provided to individuals who do not need invoices, provided that the data management system requirements are met.
- For transactions arising during the night shift, invoices must be issued no later than the next working day.

7. **Mandatory contents on invoices**

Under Article 10 of Decree No. 254/2026/ND-CP, e-invoices must contain all required information, including:

- Invoice name, invoice symbol and invoice number
- Information of the seller and buyer
- Name of goods/services; unit of measure, quantity and unit price

- Tax rate, VAT amount if any, and total payment amount
- Signatures of the seller and buyer, where signatures are required
- Invoice issuance time and digital signing time
- Tax authority code for coded e-invoices
- Other mandatory contents under the law on e-invoices

In addition, the Appendix issued with the Decree provides detailed guidance on how to present each invoice item and specifies certain special cases where some information may be omitted or adjusted to suit each invoice type and business sector.

8. PIT withholding certificates

Under Articles 22 and 23 of Decree No. 254/2026/ND-CP, organizations and individuals paying income are responsible for issuing electronic PIT withholding certificates and providing them to income recipients when withholding tax.

A PIT withholding certificate must contain the following contents:

- Name of the certificate and form symbol
- Information of the income payer and income recipient
- Income paid and the time of payment
- Total taxable income and PIT withheld
- Date of issuance of the certificate
- Signature of the certificate issuer, or digital signature for e-documents

II - POLICY UPDATES OF INVESTMENT AND ENTERPRISES

Key legal documents taking effect from 01 July 2026

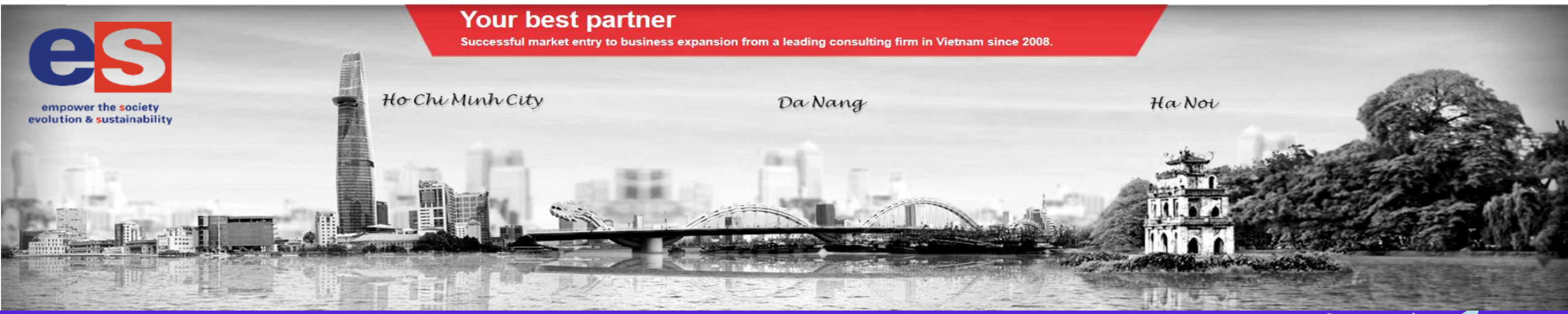
On From 01 July 2026, more than 200 legal normative documents take effect, including 29 Laws, 49 Decrees and 72 Circulars. Key updates for businesses include:

- Law on Construction 2025: Introduces new regulations on construction activities, including expanded cases of exemption from construction permits for houses with fewer than 07 floors and a total floor area of less than 500 m².
- Law on E-Commerce 2025: Completes the legal framework for e-commerce platforms, cross-border e-commerce and responsibilities of participating entities.
- Law on Cybersecurity 2025: Provides regulations on ensuring cybersecurity and the responsibilities of authorities, organizations and individuals in cybersecurity protection.
- Law on High Technology 2025: Introduces policies to promote the development of high technology and strategic technology.
- Law amending and supplementing 10 laws on security and public order in 2025: Amends various regulations on immigration, residence and other fields related to security and public order.
- Law on Judicial Records 2025: Transfers judicial record management duties to the Ministry of Public Security, recognizes electronic judicial record certificates and shortens the processing time for judicial record certificates.

Decision No. 843/QD-BXD
- Issuing authority: Ministry of Construction
- Issuance date: 02/06/2026
- Content: Real estate business sector

On 02 June 2026, the Ministry of Construction issued Decision No. 843/QD-BXD announcing amended, supplemented and abolished administrative procedures in the real estate business sector under the management of the Ministry of Construction.

The Decision updates and abolishes certain administrative procedures to ensure consistency with the Law on Real Estate Business and its new implementing regulations.



Decision No. 843/QD-BXD takes effect from the signing date.

Decree No. 200/2026/ND-CP
- Issuing authority: The Government
- Issuance date: 05/06/2026
- Content: Private placement and trading of corporate bonds

On 05 June 2026, the Government issued Decree No. 200/2026/ND-CP on private placement and trading of corporate bonds in the domestic market and offshore offering of corporate bonds.

The Decree adds a requirement for enterprises to separately monitor proceeds from bond issuance to ensure their use for the purposes stated in the issuance plan and disclosed information. In addition, issuers must satisfy the liability condition, including that the value of bonds proposed to be issued must not exceed 05 times the owner's equity under the amended Law on Enterprises 2025.

Decree No. 200/2026/ND-CP takes effect from 05 June 2026.

Decree No. 206/2026/ND-CP
- Issuing authority: The Government
- Issuance date: 15/06/2026
- Content: Construction investment cost management

On 15 June 2026, the Government issued Decree No. 206/2026/ND-CP detailing construction investment cost management.

The Decree regulates the determination and management of total construction investment, construction estimates, construction bid package prices, construction norms, construction prices, construction price indices, project management costs and construction investment consultancy costs. This is an important basis for enterprises with projects to construct factories, offices or other works serving production and business activities.

Decree No. 206/2026/ND-CP takes effect from 01 July 2026 and replaces Decree No. 10/2021/ND-CP.

Decree No. 217/2026/ND-CP
- Issuing authority: The Government
- Issuance date: 19/06/2026
- Content: Management of construction activities

On 19 June 2026, the Government issued Decree No. 217/2026/ND-CP detailing several provisions of the Law on Construction regarding management of construction activities.

The Decree provides guidance on conditions for new construction permits; permits for repair, renovation and relocation of works; temporary construction permits; cases of revocation and cancellation of construction permits; and licensing competence in certain cases.

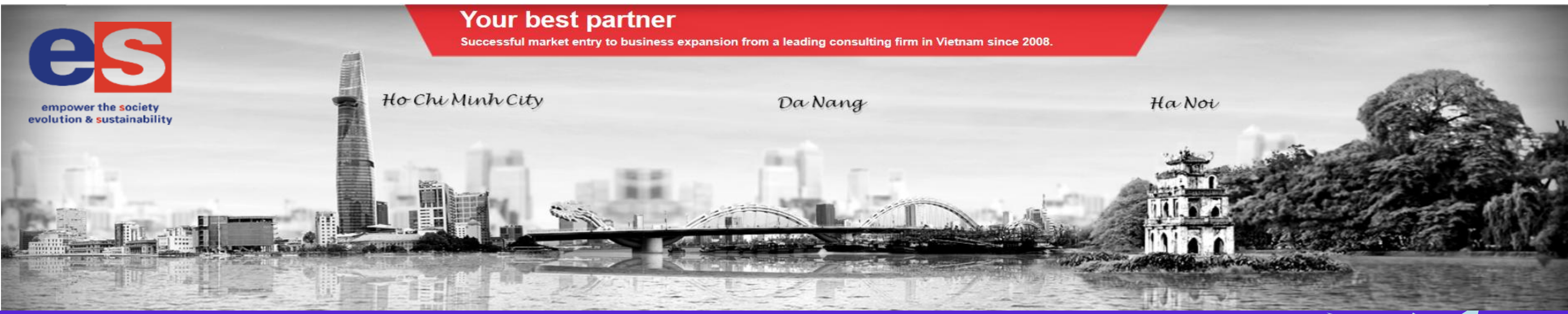
Decree No. 217/2026/ND-CP takes effect from 01 July 2026.

Decree No. 216/2026/ND-CP
- Issuing authority: The Government
- Issuance date: 18/06/2026
- Content: Guidance on implementation of the Law on Judicial Records

On 18 June 2026, the Government issued Decree No. 216/2026/ND-CP detailing and guiding the implementation of several provisions of the Law on Judicial Records.

Accordingly, the Ministry of Public Security will preside over the development, management, operation, protection and storage of the judicial record database; and receive, inspect, process and update information into the judicial record database. Ministries and sectors that generate relevant information must create, update, digitize and share data with the judicial record database managed by the Ministry of Public Security within no more than 01 working day from the time such information is updated into their specialized databases.

Decree No. 216/2026/ND-CP takes effect from 01 July 2026.



Decree No. 220/2026/ND-CP
- Issuing authority: The Government
- Issuance date: 22/06/2026
- Content: Compulsory insurance in construction investment activities

On 22 June 2026, the Government issued Decree No. 220/2026/ND-CP amending and supplementing several articles of Decree No. 67/2023/ND-CP on compulsory civil liability insurance of motor vehicle owners, compulsory fire and explosion insurance and compulsory insurance in construction investment activities.

Under the new regulations, the minimum sum insured for compulsory insurance for works during the construction period is the full completed value of the works and must not be lower than the total construction contract value, including any adjusted or additional value. Investors must purchase compulsory insurance for works during the construction period in accordance with this Decree.

Decree No. 220/2026/ND-CP takes effect from 01 July 2026.

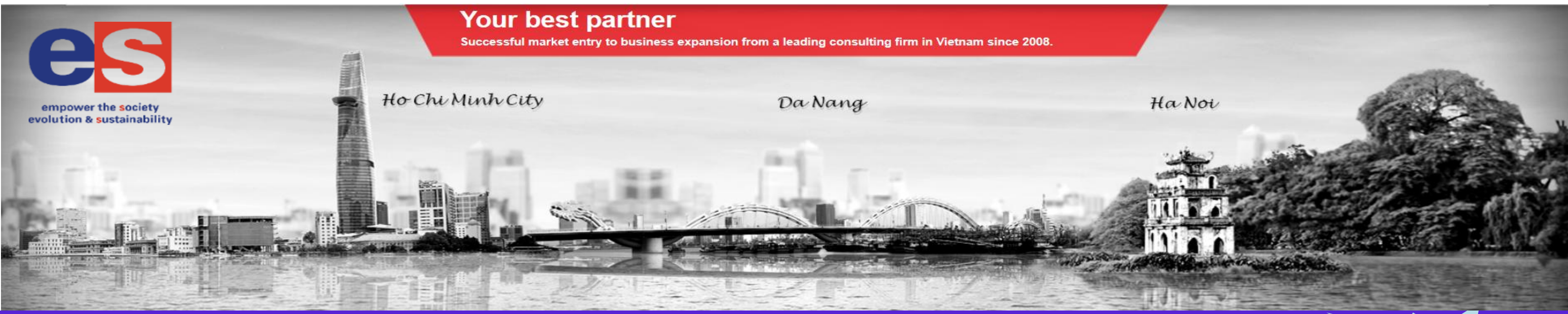
Decree No. 239/2026/ND-CP
- Issuing authority: The Government
- Issuance date: 23/06/2026
- Content: Trade promotion activities

On 26 June 2026, the Government issued Decree No. 239/2026/ND-CP amending and supplementing several articles of Decree No. 81/2018/ND-CP detailing the Law on Commerce regarding trade promotion activities.

The Decree amends several regulations relating to procedures for notification and registration of sales promotion programs; forms of promotion; and responsibilities of traders and state management authorities, thereby facilitating the implementation of promotion programs by enterprises.

Decree No. 239/2026/ND-CP takes effect from 26 June 2026.

12th Floor, CJ Building, 2 Bis-4-6 Le Thanh Ton St., Sai Gon Ward, Ho Chi Minh City, Viet Nam
Tel: (+84-28) 3821-3215 Fax: (+84-28) 3915-1439



Decree No. 248/2026/ND-CP
- Issuing authority: The Government
- Issuance date: 30/06/2026
- Content: Provisions of the Law on E-Commerce

On 30 June 2026, the Government issued Decree No. 248/2026/ND-CP detailing several provisions of the Law on E-Commerce.

The Decree regulates registration and management of e-commerce platforms; responsibilities of traders and organizations providing e-commerce platforms; e-commerce activities involving foreign elements; mechanisms for information sharing with state management authorities; consumer protection; and data management in e-commerce activities.

Decree No. 248/2026/ND-CP takes effect from 01 July 2026.

12th Floor, CJ Building, 2 Bis-4-6 Le Thanh Ton St., Sai Gon Ward, Ho Chi Minh City, Viet Nam
Tel: (+84-28) 3821-3215 Fax: (+84-28) 3915-1439

III - POLICY UPDATES OF LABOR AND INSURANCE

Circular No. 70/2026/TT-BCA
- Issuing authority: Ministry of Public Security
- Issuance date: 25/05/2026
- Content: Forms of documents relating to entry, exit and residence of foreigners

On 25 May 2026, the Ministry of Public Security issued Circular No. 70/2026/TT-BCA amending regulations on forms of documents relating to entry, exit and residence of foreigners in Vietnam.

Accordingly, the Circular amends and supplements several forms relating to visas and temporary residence cards for foreigners, including:

- Application form for a Vietnamese visa (NA1);
- Application form for visa issuance and temporary residence extension (NA5);
- Official letter requesting issuance of a temporary residence card (NA6);
- Application form for issuance of a temporary residence card to a foreigner (NA8);
- Document introducing the seal and signature of the authorized person of an organization (NA16).

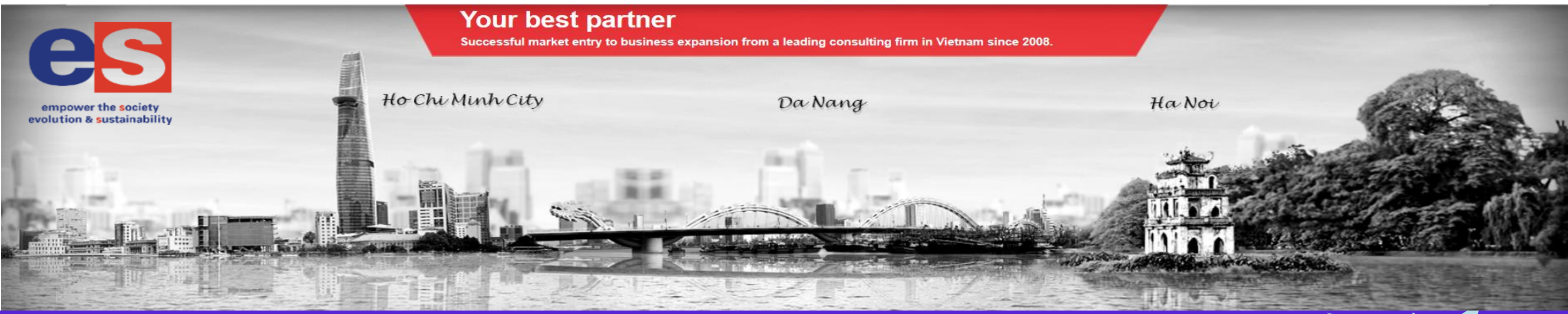
Circular No. 70/2026/TT-BCA takes effect from 01 July 2026.

Decision No. 644/TT-BNV
- Issuing authority: Ministry of Home Affairs
- Issuance date: 09/06/2026
- Content: Electronic Employment Contract Platform

On 09 June 2026, the Ministry of Home Affairs issued Decision No. 644/QD-BNV announcing a new administrative procedure relating to the Electronic Employment Contract Platform under the state management functions of the Ministry of Home Affairs.

In particular, the procedure 'Connecting eContract with the Electronic Employment Contract Platform' is added. eContract providers may request connection with the Electronic Employment Contract Platform when satisfying the prescribed conditions.

Decision No. 644/QD-BNV takes effect from 01 July 2026.



Decision No. 645/TT-BNV

- Issuing authority: Ministry of Home Affairs

- Issuance date: 09/06/2026

- Content: Labor registration and adjustment of labor registration information

On 09 June 2026, the Ministry of Home Affairs issued Decision No. 645/QD-BNV announcing new administrative procedures promulgated under Decree No. 318/2025/ND-CP.

Accordingly, 07 new procedures on labor registration and adjustment of labor registration information are announced, applicable to employees subject to compulsory social insurance; employed persons not subject to compulsory social insurance; unemployed persons; persons not participating in economic activities; and employees who enter into employment contracts with multiple employers and wish to update or supplement their information.

The Decision takes effect from 01 July 2026 for procedures relating to employees subject to compulsory social insurance and from 01 January 2027 for the remaining procedures.

Official letter No. 4860/BHXH-CĐBHXH

- Issuing authority: Vietnam Social Security

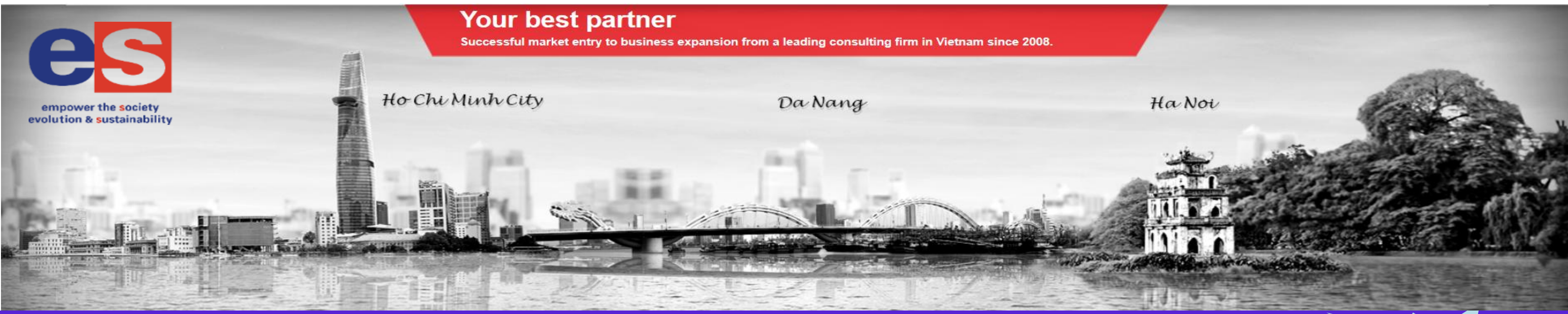
- Issuance date: 29/06/2026

- Content: Maternity benefits upon giving birth to a second child

On 29 June 2026, Vietnam Social Security issued Official Letter No. 4860/BHXH-CDBHXH guiding the conditions for entitlement to maternity benefits upon giving birth to a second child.

Under the guidance, in case of giving birth to a second child, female employees are entitled to 07 months of maternity leave before and after childbirth, of which prenatal leave must not exceed 02 months. In case of twin or multiple births, from the second child onward, the mother is entitled to 01 additional month of leave for each child. Where the wife gives birth to a second child, the male employee is entitled to 10 working days of leave; in case of triplets or more, he is entitled to 03 additional working days for each child from the third child onward.

The document takes effect from the signing date.



Contact

≪Ho Chi Minh Head Office≫

- General Director

Takata, Shin (Mr.)

s-takata@esnet.com.vn

- Deputy Director

Hoang Dang Khoa (Mr.)

h-khoa@esnet.com.vn

≪Ha Noi Branch Office≫

- Branch Manager

Takata, Shin (Mr.)

s-takata@esnet.com.vn

12th Floor, CJ Building, 2 Bis-4-6 Le Thanh Ton St., Sai Gon Ward, Ho Chi Minh City, Viet Nam
Tel: (+84-28) 3821-3215 Fax: (+84-28) 3915-1439