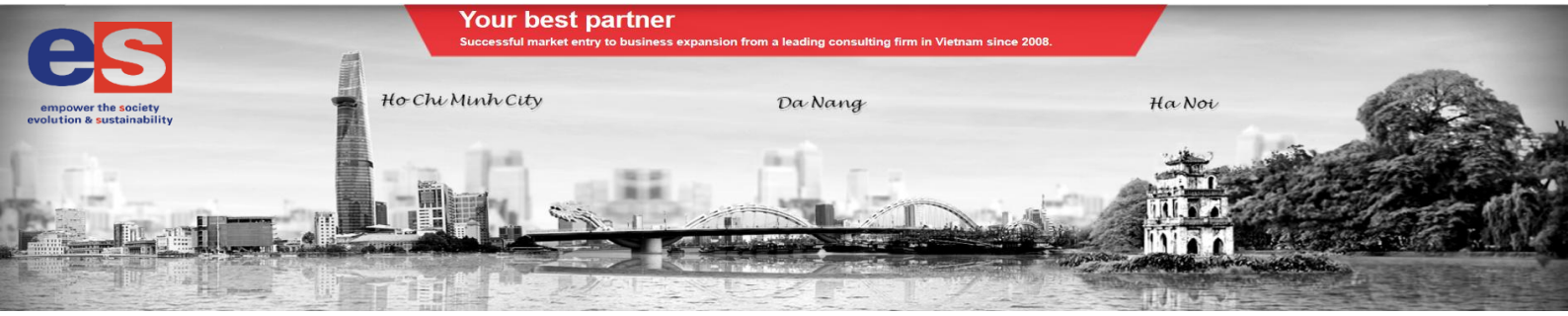
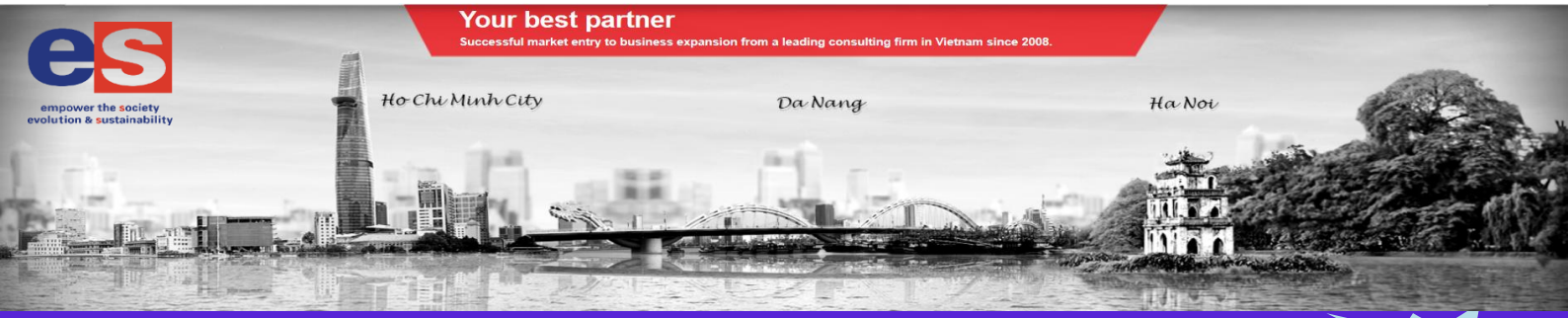



# NEWSLETTER

## October 2026




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# ES CONSULTING VIETNAM – NEWSLETTER 10.2026

10.2026

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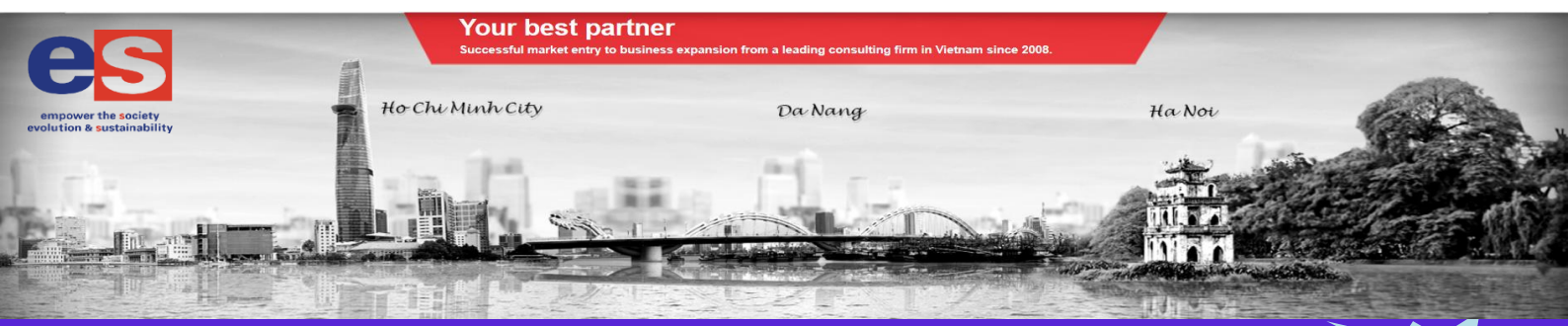
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## DETAIL CONTENT

## I – FINANCE, ACCOUNTING AND TAX UPDATES

**Decree 398/2026/NĐ-CP on PIT and CIT reductions**

**- Issuing authority: Government**

**- Date issued:** 29 October 2026

**- Content:** reduction of PIT and CIT for individual business owners and enterprises with annual revenue not exceeding VND 10 billion

On 29 October 2026, the Government issued Decree 398/2026/NĐ-CP detailing Resolution 43/2026/QH16 on a 30% reduction of personal income tax (PIT) for individual business owners and corporate income tax (CIT) for enterprises and organizations with annual revenue not exceeding VND 10 billion in 2026 and 2027.

**1. 30% PIT reduction for individual business owners**

Eligible subjects:

- Resident individuals engaged in production and business activities.
- Including individuals who register to establish a household business, or persons authorized by household members to act as the representative of a household business.
- Annual revenue in 2026 and 2027 not exceeding VND 10 billion. Revenue used as the basis for determination follows Articles 4 and 5 of Decree 68/2026/NĐ-CP (as amended and supplemented by Decree 141/2026/NĐ-CP).

Reduction rate: 30% of the PIT payable for the 2026 and 2027 tax periods arising from all income from production and business activities, regardless of the tax calculation method.

Tax reduction declaration:

- Individual business owners expecting annual revenue in 2026 and 2027 not exceeding VND 10 billion shall declare the tax reduction using Form No. 01 in the Appendix to the Decree and submit it together with the quarterly, first-six-month, last-six-month or annual tax declaration dossier.
- Organizations and individuals that withhold, declare on behalf of, and pay PIT on behalf of individual business owners shall apply the 30% reduction to the tax to be withheld, declared and paid on their behalf, and declare using Form No. 02 in the Appendix to the Decree.
- If actual total revenue in the year exceeds VND 10 billion, the tax reduction is not applicable; the reduced tax amount must be paid in addition, and an adjusted declaration must be made using Form No. 03 together with the tax declaration dossier of the period in which cumulative revenue exceeds VND


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10 billion. The additionally paid tax is not subject to late-payment interest up to the deadline for submitting the tax declaration dossier of that period.

**2. 30% CIT reduction for enterprises**

Eligible subjects: enterprises and organizations established under Vietnamese law with annual revenue in 2026 and 2027 not exceeding VND 10 billion, including:

- Enterprises established under Vietnamese law.
- Cooperatives and unions of cooperatives established under the Law on Cooperatives.
- Public service units established under Vietnamese law.
- Other organizations established under Vietnamese law that conduct production and business activities generating income.

Reduction rate: 30% of the CIT payable for the 2026 and 2027 tax periods.

Scope of income eligible for reduction:

- Calculated on all of the enterprise's income in the tax period.
- Regardless of the CIT calculation method.
- Including the income items prescribed in Clause 3, Article 18 of the Law on CIT.
- Where an enterprise is enjoying CIT incentives, the 30% reduction is calculated on the tax payable after deducting the tax incentives.

**Cases not eligible:** enterprises established under the Law on Enterprises through division or split after the effective date of Resolution 43/2026/QH16, if the total annual revenue in 2026 and 2027 of the enterprises formed after the division or split exceeds VND 10 billion.

**3. Determining revenue as the basis for application to enterprises**

Under Clause 3, Article 3 of the Decree, annual revenue used to determine whether an enterprise is eligible for the tax reduction includes:

- Revenue from sales of goods and provision of services (excluding revenue deductions).
- Financial income.
- Other income.

Some specific cases:

- A first or final tax year shorter than 3 months is added to the 2026 or 2027 tax period: revenue and the tax reduction are determined for the 12 months of the 2026 or 2027 tax period.
- Enterprises with dependent units or business locations: revenue includes the revenue of dependent units and business locations shown in the annual aggregated financial statements.
- Enterprises formed after division or split: total revenue is the sum of the revenue of all enterprises formed from the division or split in the 2026 and 2027 tax periods.


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4. **Declaring CIT reduction**

- Enterprises expecting annual revenue in 2026 and 2027 not exceeding VND 10 billion shall self-determine the tax reduction when making quarterly provisional CIT payments.
- If actual total revenue exceeds VND 10 billion, the enterprise shall declare and pay the outstanding tax in full; late-payment interest is handled under Clause 3, Article 24 of Decree 252/2026/NĐ-CP.
- Where an amended declaration, or an inspection, examination or audit conclusion, increases the tax payable, the additional tax is reduced by 30% if the enterprise still meets the conditions; where it decreases the tax payable, the tax reduction is adjusted downward accordingly.

  Decree 398/2026/NĐ-CP takes effect from 29 October 2026 and applies to the 2026 and 2027 tax periods.

**Official Letter 7916/CT-QLNT on land rent policy**

**- Issuing authority: Tax Department**

**- Date issued:** 21 October 2026

**- Content:** deduction of compensation, support and resettlement costs from land rent payable

On 21 October 2026, the Tax Department issued Official Letter 7916/CT-QLNT in response to Official Letter 12780/BNI-CNTK dated 11 September 2026 of the Bac Ninh Provincial Tax Office (now the Bac Ninh City Tax Office) on land rent policy for the case of An Khanh – Bac Giang Thermal Power Joint Stock Company, which was leased land by the State with annual land rent payment under the 2024 Land Law to implement the An Khanh – Bac Giang Thermal Power Plant Project.

According to the Tax Department's guidance, after the statutory land rent exemption period of a number of years, the Company is entitled to deduct the advanced compensation, support and resettlement costs from the land rent payable under the plan approved by the competent authority. The deductible amount is determined by converting it into the number of years and months of completed land rent obligations, based on the following principles:

- Determine the advanced compensation, support and resettlement costs under the plan approved by the competent authority.
- Determine the land rent under the policy and land price at the time of the decision on land lease or permission to change the land use purpose.
- Adjust the land rent under Article 32 of Decree 103/2024/NĐ-CP for the land rent exemption period.
- Convert the deductible amount into the number of years and months of completed land rent obligations.


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The legal bases cited include Clause 2, Article 94 of the 2024 Land Law; Clause 6, Article 31, Article 32, Point a and Point c1, Clause 1, Article 37, and Article 41 of Decree 103/2024/NĐ-CP (as amended and supplemented by Decree 291/2025/NĐ-CP and Decree 50/2026/NĐ-CP).

**Official Letter 7839/CT-QLNT on VAT policy**

**- Issuing authority: Tax Department**

**- Date issued:** 20 October 2026

**- Content:** VAT policy for export processing enterprises

On 20 October 2026, the Tax Department issued Official Letter 7839/CT-QLNT on VAT policy, in response to the Quang Ninh City Tax Office, on the point in time from which an export processing enterprise enjoys the tax policy applicable to non-tariff zones in the case where the project is still at the investment stage, has not been certified as meeting customs inspection and supervision conditions, and subsequently terminates operation.

According to the Tax Department's guidance, an export processing enterprise enjoys the tax policy applicable to non-tariff zones from the time the investment objective of establishing an export processing enterprise is stated in one of the following documents:

- Investment Registration Certificate;
- Adjusted Investment Registration Certificate;
- Certificate confirming registration of an export processing enterprise issued by the competent investment registration authority.

Where an export processing enterprise is at the investment stage but terminates its investment project, and has not been certified as meeting customs inspection and supervision conditions for export processing enterprises, it does not enjoy the tax policy applicable to non-tariff zones. In that case, purchase and sale relations of goods and services between the enterprise and domestic suppliers are treated as transactions between enterprises in Vietnam's domestic market; the domestic suppliers shall adjust or replace the e-invoices previously issued in accordance with Circular 91/2026/TT-BTC.


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**Official Letter 12906/NBI-QLDN3 on CIT policy**

**- Issuing authority: Ninh Binh Provincial Tax Office**

**- Date issued:** 1 October 2026

**- Content:** CIT incentives for new products

On 1 October 2026, the Ninh Binh Provincial Tax Office issued Official Letter 12906/NBI-QLDN3 in response to LCFC (Vietnam) Co., Ltd. on CIT incentive policy for new products; specifically, whether income from newly added electronic component products in the production activity qualifies for CIT incentives as an expansion investment project, where the enterprise does not increase investment capital and mainly uses existing machinery and production lines.

The enterprise's situation is as follows:

- The product is expected to be produced in 2026 and is not described in the initial Investment Registration Certificate (IRC).
- Adding the product does not increase investment capital.
- The production process largely utilizes the Company's existing machinery and production lines.

According to the guidance of the Ninh Binh Provincial Tax Office, where an enterprise adds a new product but does not increase investment capital, expand scale, increase capacity, renew technology, reduce pollution or improve the environment within the incentivized sector, trade or location of the operating project, income from the new product is not entitled to CIT incentives as an expansion investment project as prescribed in Clause 5, Article 20 of Decree 320/2025/NĐ-CP.

In addition, the Official Letter notes:

- An expansion investment project is determined under Clause 5, Article 3 of Investment Law No. 143/2025/QH15, being a project that develops an operating investment project by expanding scale, increasing capacity, renewing technology, reducing pollution or improving the environment.
- The CIT rate is applied in accordance with Article 11 of Decree 320/2025/NĐ-CP.

The enterprise must separately account for income from incentivized and non-incentivized production and business activities as prescribed in Clause 1, Article 23 of Decree 320/2025/NĐ-CP.


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**Official Letter 7022/CT-QLNT on CIT policy**

**- Issuing authority: Tax Department**

**- Date issued:** 22 September 2026

**- Content:** CIT incentives for term deposit interest and compensation for turbine operating performance of an enterprise with a wind power project

On 22 September 2026, the Tax Department issued Official Letter 7022/CT-QLNT in response to Official Letter 2404/LDO-KT2 dated 26 March 2026 of the Lam Dong Provincial Tax Office on determining CIT incentives for an enterprise with the Thai Hoa Wind Power Plant Project, which falls within the group of power plants and renewable and clean energy production, regarding two income items: term bank deposit interest and compensation for turbine operating performance under the Turbine Maintenance Service Contract.

1. **Guidance on term deposit interest**

The Tax Department did not give a general conclusion on whether the enterprise's term deposit interest is or is not entitled to CIT incentives; instead, the Tax Department requested the Lam Dong Provincial Tax Office to:

- Rely on the regulations relating to deposit interest.
- Compare the content and explanatory figures in the enterprise's 2024 CIT finalization dossier.
- Consider the enterprise's actual situation to handle term deposit interest in accordance with regulations.

A point to note is that Clause 2, Article 10 of Circular 96/2015/TT-BTC lists only non-term bank deposit interest among the income entitled to incentives when the enterprise meets the incentive conditions by investment sector. The Official Letter does not extend this conclusion to term deposit interest.

2. **Guidance on compensation for turbine operating performance**

Legal basis: Clause 2, Article 10 of Circular 96/2015/TT-BTC, amending Clause 4, Article 18 of Circular 78/2014/TT-BTC, provides that an enterprise with an investment project entitled to CIT incentives by meeting the conditions on incentivized investment sectors also enjoys incentives for the following income, in addition to income from the incentivized sector:

- Income from the liquidation of scrap and defective products of products in the incentivized investment sector.
- Exchange rate differences directly related to revenue and expenses of the incentivized sector.
- Non-term bank deposit interest.
- Other directly related income.

The Tax Department's view: in principle, other directly related income is also entitled to CIT incentives. For the Thai Hoa Wind Power Plant Project, the Tax Department requested the Lam Dong Provincial Tax Office to review the compensation for turbine operating performance against the following criteria:


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- Does the amount arise from performing the Turbine Maintenance Service Contract?
- Is the amount directly related to turbine operation?
- Is the amount linked to the power generation activity of the Thai Hoa Wind Power Plant Project?

The determination of the scope of incentivized income must be based on legal documents on CIT, the Turbine Maintenance Service Contract and the actual situation of the Project.

**Official Letter 8081/CTH-QLDN1 on invoicing for trade support payments**

**- Issuing authority: Can Tho City Tax Office**

**- Date issued:** 14 September 2026

**- Content:** invoicing obligations for support payments to distributors

On 14 September 2026, the Can Tho City Tax Office issued Official Letter 8081/CTH-QLDN1 providing guidance on invoicing obligations for support payments made by enterprises to distributors when they achieve sales targets and meet certain conditions such as brand promotion, product display, compliance with sales policies and other commitments under the agreement. According to the tax authority's guidance:

- Where the support payment relates to the sale of goods or provision of services, the agent must issue an invoice.
- Where the support payment does not relate to the sale of goods or provision of services, no invoice is required.
- Individuals and household businesses with annual revenue not exceeding VND 1 billion, although not subject to mandatory use of invoices, may still register to use invoices in accordance with regulations.

Note: the tax authority tends to consider the economic substance of a payment rather than its name. Where the recipient performs obligations of a service nature for the payer (display, point-of-sale development, sales promotion, etc.), the support payment may be regarded as a payment for services and an invoice must be issued. Enterprises should review their trade support programs to correctly determine invoicing obligations and tax declaration.

**Official Letter 4233/QNI-QLDN2 on CIT incentives**

**- Issuing authority: Quang Ninh Provincial Tax Office**

**- Date issued:** 24 August 2026

**- Content:** CIT incentives do not apply to income from production stages outsourced outside the incentivized area

On 24 August 2026, the Quang Ninh Provincial Tax Office issued Official Letter 4233/QNI-QLDN2 providing guidance on the case of an enterprise enjoying CIT incentives based on location conditions but hiring another


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enterprise to perform part of the production stages outside the incentivized area. Accordingly, income corresponding to the production stage outsourced outside the incentivized area is not entitled to CIT incentives. Enterprises must separately account for incentivized and non-incentivized income; where separate accounting is not possible, allocation shall be made in accordance with Decree 320/2025/NĐ-CP. This view is similar to the guidance in Official Letter 4083/TCT-CS dated 15 September 2023 of the General Department of Taxation (now the Tax Department), and is further clarified to apply even where the enterprise outsources only part of the production stages.

**Note:** enterprises enjoying CIT incentives based on location should review their production chain and outsourced stages to correctly determine the scope of incentivized income.

**Official Letter 4113/QNI-QLDN2 on 0% VAT rate**

**- Issuing authority: Quang Ninh Provincial Tax Office**

**- Date issued:** 18 August 2026

**- Content:** conditions for applying 0% VAT to construction activities provided to export processing enterprises

On 18 August 2026, the Quang Ninh Provincial Tax Office issued Official Letter 4113/QNI-QLDN2 confirming that construction and installation of works provided to export processing enterprises are subject to 0% VAT if all conditions in Article 18 of Decree 181/2025/NĐ-CP are met, including the contract, non-cash payment documents and customs declarations as prescribed.

The tax authority also advised the enterprise to consult the customs authority to determine the obligation to carry out customs procedures for machinery, equipment and materials supplied during construction, especially for lump-sum construction contracts that include materials.

**Note:** Article 28 of Decree 181/2025/NĐ-CP separately prescribes conditions for applying the 0% rate to construction and installation activities in non-tariff zones and does not state customs declarations as a condition. However, for certain goods that customs law allows to be handled without opening a declaration (such as construction materials used for construction), if no declaration is opened, the contractor may face the risk of not being able to apply the 0% rate to these goods. Contractors should assess customs procedure requirements in advance and prepare complete dossiers from the project implementation stage.


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**Official Letter 3067/VLO-QLDN1 on conditions for non-cash payment**

**- Issuing authority: Vinh Long Provincial Tax Office**

**- Date issued:** 12 August 2026

**- Content:** conditions for non-cash payment for payments to individuals

Under Decree 320/2025/NĐ-CP, a single payment of VND 5 million or more without non-cash payment documents may not be counted as a deductible expense when determining taxable CIT income. On 12 August 2026, the Vinh Long Provincial Tax Office issued Official Letter 3067/VLO-QLDN1 clarifying that:

- Where payments are made to several different individuals on the same day, with a value below VND 5 million for each individual: non-cash payment documents are not mandatory.
- Where payments are made several times on the same day to the same individual with a total value of VND 5 million or more: the expense is deductible only when there are non-cash payment documents.

Note: the non-cash payment condition is considered based on the total payment value for each individual recipient of income. Enterprises should keep complete documents showing the payment value for each individual, especially when several payments are made on the same day.

**Official Letter 9940/TPHCM-QLDN3 on procedures for remitting profits abroad**

**- Issuing authority: Ho Chi Minh City Tax Office**

**- Date issued:** 24 July 2026

**- Content:** electronic procedures for remitting profits abroad

On 24 July 2026, the Ho Chi Minh City Tax Office issued Official Letter 9940/TPHCM-QLDN3 requiring taxpayers to carry out procedures within the scope of tax administration by electronic means in accordance with the Law on Tax Administration No. 108/2025/QH15 and Circular 89/2026/TT-BTC. This requirement also applies to the procedure for notifying the remittance of profits abroad and related dossiers, which were previously commonly submitted on paper.

**Note:** paper dossiers, or dossiers that do not meet electronic submission requirements, may not be accepted, delaying profit remittance plans for foreign investors. Enterprises should review the related process early and also consider other tax procedures still carried out with paper dossiers, such as notification of application of Double Taxation Avoidance Agreements and requests for confirmation of completion of tax obligations.


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**Official Letter 4937/CT-NVT on tax registration for branches and representative offices of foreign companies**

**- Issuing authority: Tax Department**

**- Date issued:** 17 July 2026

**- Content:** declaration of legal owner and beneficial owner information upon tax registration

On 17 July 2026, the Tax Department issued Official Letter 4937/CT-NVT providing guidance on tax registration for branches and representative offices (ROs) of foreign companies in Vietnam that fall under direct tax registration with tax authorities, to implement the 2025 Law on Tax Administration, Decree 252/2026/NĐ-CP and Circular 90/2026/TT-BTC. Key contents include:

- Branches and ROs must declare information on the legal owners and beneficial owners of the foreign parent company using Form BK07-ĐKT issued with Circular 90/2026/TT-BTC; determination is based on enterprise law and anti-money laundering law.
- Initial tax registration: the dossier must include Form BK07-ĐKT and be submitted electronically through systems designated by state agencies.
- Branches and ROs granted a tax code before 1 July 2026: must supplement Form BK07-ĐKT when carrying out procedures to change tax registration information, if not previously declared.

Local tax authorities are assigned to review operating branches and ROs to guide the supplementation of information; therefore, enterprises may receive update requests even if no tax registration change procedure has arisen.

**Official Letter 3078/BNI-QLDN1 on VAT rate for insurance services on imported goods**

**- Issuing authority: Bac Ninh Provincial Tax Office**

**- Date issued:** 26 March 2026

**- Content:** insurance services on imported goods are subject to 10% VAT

Under Circular 219/2013/TT-BTC (applicable before 1 July 2025), insurance services for imported goods were subject to 0% VAT. However, Decree 181/2025/NĐ-CP no longer separately provides for this. In Official Letter 3078/BNI-QLDN1 dated 26 March 2026, the Bac Ninh Provincial Tax Office determined that insurance services on imported goods are not subject to the 0% VAT rate but to the 10% VAT rate.

**Note:** enterprises should review the application of the VAT rate to insurance services on imported goods arising from 1 July 2025 and assess possible impacts.


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## II - POLICY UPDATES OF INVESTMENT AND ENTERPRISES

### Enhanced guidance and follow-up measures for enterprises to supplement beneficial ownership information

On October 7, 2026, the Agency for Private Enterprise and Collective Economy Development issued Official Letter No. 3164/DNTN-GS regarding the inspection of declarations of enterprise beneficial ownership information. The Agency identified nearly 40,000 enterprises established or having registered changes since July 1, 2025 that had not declared beneficial ownership information. Accordingly, these enterprises should be given priority in reviewing compliance with the applicable beneficial ownership disclosure requirements.

On October 16, 2026, the Ministry of Finance issued Official Letter No. 16558/BTC-DNTN regarding the implementation of supplementary declarations of enterprise beneficial ownership information. The Official Letter requests provincial and municipal People's Committees to strengthen dissemination, guidance, and follow-up measures, urging enterprises established before July 1, 2025 to review individuals meeting the criteria for identification as beneficial owners and make the required declarations.

Beneficial owners must be identified and declared in accordance with the Law on Enterprises and Decree No. 168/2025/ND-CP (as amended and supplemented by Decree No. 296/2026/ND-CP), using the current enterprise registration form (Form No. 10 – List of Beneficial Owners of the Enterprise) in compliance with the law.

### Changes to the determination of Vietnamese origin for goods manufactured and circulated domestically

On October 9, 2026, the Government issued Decree No. 384/2026/ND-CP prescribing the determination of Vietnamese origin for goods manufactured and circulated domestically.

The Decree specifies the criteria for determining whether goods are of Vietnamese origin. Goods are recognized as originating in Vietnam if they fall into either of the following categories: (i) goods wholly originating in Vietnam; or (ii) goods not wholly originating in Vietnam but satisfying the applicable origin criteria. Simple processing or manufacturing operations and elements that do not constitute the goods shall not be taken into account when determining Vietnamese origin.

The Decree also clarifies the responsibilities of traders, organizations, and individuals for declared origin information and their obligation to substantiate Vietnamese origin upon request by a competent authority.

Decree No. 384/2026/ND-CP takes effect on January 1, 2027.


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## Administrative penalties in the lottery business sector

On October 14, 2026, the Government issued Decree No. 389/2026/ND-CP prescribing administrative penalties for violations in the lottery business sector.

The Decree regulates violations, sanctions, remedial measures, and sanctioning authority in lottery business activities. The covered violations concern lottery operations, distribution and agency activities, prize payments, business management, and obligations relating to the prevention of money laundering and terrorist financing.

The maximum administrative fine in the lottery business sector is VND 100,000,000 for an individual and VND 200,000,000 for an organization. Notably, a lottery enterprise that organizes, participates in, or facilitates money laundering activities not reaching the threshold for criminal prosecution may be fined from VND 160,000,000 to VND 200,000,000. In addition to fines, organizations and individuals may be required to implement remedial measures depending on the violation.

Decree No. 389/2026/ND-CP takes effect on November 30, 2026.

## Continued applicability of four Circulars on enterprise management, restructuring, and debt resolution

On October 15, 2026, the Ministry of Finance issued Decision No. 2965/QD-BTC announcing that four Circulars of the Minister of Finance would remain in effect.

Specifically, Circular No. 42/2021/TT-BTC on the Charter on Organization and Operation of Vietnam Debt and Asset Trading Corporation (DATC) and Circular No. 62/2021/TT-BTC on DATC's Financial Regulations shall continue to apply until DATC issues its Charter and Financial Regulations under the new rules, but no later than December 31, 2026.

Furthermore, Circular No. 05/2022/TT-BTC on restructuring enterprises ineligible for equitization and transferring share lots together with receivables, and Circular No. 07/2022/TT-BTC on the handover, receipt, and settlement of excluded debts and assets, shall remain in effect from October 30, 2026 until replaced or repealed by another legal normative instrument. Where different provisions regulate the same matter, the instrument of higher legal validity shall prevail.

Decision No. 2965/QD-BTC takes effect on October 15, 2026.

## Stricter administrative penalties for betting, casino, and prize-winning electronic game activities

On October 20, 2026, the Government issued Decree No. 391/2026/ND-CP prescribing administrative penalties in the betting and prize-winning gaming business sector.


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The Decree governs violations in betting operations, casino businesses, and prize-winning electronic gaming businesses for foreigners, including breaches of business conditions, operational management rules, licensing dossier requirements, player management requirements, prize payment obligations, and anti-money-laundering obligations.

The maximum administrative fine for violations in betting and prize-winning gaming activities is VND 100,000,000 for individuals and VND 200,000,000 for organizations. In addition to fines, supplementary penalties may include temporary suspension of betting, casino, or prize-winning electronic gaming operations and confiscation of exhibits and instruments used in violations. Depending on the circumstances, business establishments may also be required to rectify deficiencies in conditions at their business premises, destroy non-compliant equipment, pay prizes to players in accordance with the applicable rules, or implement other prescribed remedial measures.

Decree No. 391/2026/ND-CP takes effect on December 5, 2026.

**Amendments to procedures and business conditions for certain security- and public-order-related sectors**

On October 20, 2026, the Government issued Decree No. 392/2026/ND-CP amending and supplementing Decrees on administrative procedures and investment and business conditions in the field of security and public order.

The Decree amends and supplements Article 3 of Decree No. 96/2016/ND-CP on business lines subject to security and public order conditions and the scope of regulation. Certain business lines are no longer listed, including trading in priority-vehicle signaling devices, paintball guns, equipment for jamming or disrupting mobile communications, and cosmetic surgery services.

In addition, the Decree amends the provisions on documents evidencing compliance with fire prevention and fighting safety requirements for business premises and warehouses storing materials and goods in procedures concerning business lines subject to security and public order conditions. Under the amended provisions, the required supporting document is a fire prevention and fighting inspection record issued by the competent authority in accordance with the laws on fire prevention, fighting, rescue, and salvage.

The Decree also amends and supplements certain provisions of Decree No. 356/2025/ND-CP concerning the time limit for issuing assessment results for dossiers on cross-border personal data transfer impact assessments and personal data processing impact assessments, with outcomes of satisfactory, satisfactory subject to supplementation, or unsatisfactory to be issued within 11 working days. It also revises the dossier requirements, order, and procedures for the issuance, reissuance, and replacement of Certificates of Eligibility to Conduct Personal Data Processing Services.


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Decree No. 392/2026/ND-CP takes effect on November 15, 2026.

## Expanded list of used digital technology products prohibited from importation

On October 27, 2026, the Ministry of Science and Technology issued Circular No. 63/2026/TT-BKHCN publishing a detailed list of used digital technology products prohibited from importation, together with their commodity codes (HS codes).

Accordingly, used parts, accessories, component assemblies, and electronic components of products on the prohibited import list are also prohibited from importation. The Circular further specifies that refurbished digital technology products bearing HS codes included in the prohibited import list attached to the Circular are prohibited from importation.

Used technological production lines, machinery, equipment, and tools that meet the criteria for permitted importation under the law on the digital technology industry and directly serve investment projects involving the manufacturing, packaging, or testing of semiconductor products, or training, research, and development of digital technology products and services, are not included in the prohibited import list.

Circular No. 63/2026/TT-BKHCN takes effect on January 1, 2027.

## New procedures for technology assessment of investment projects

On October 30, 2026, the Prime Minister issued Decision No. 49/2026/QD-TTg prescribing the dossiers, order, and procedures for identifying investment projects that use obsolete technology, pose potential risks of environmental pollution, or consume excessive natural resources.

The Decision specifies the required dossier components, the procedures for determining the technology used in an investment project, and the inspection of machinery, equipment, and technological production lines. An inspection certificate issued under the new regulations remains valid for 12 months from its issuance date.

Investors whose projects are subject to mandatory technology assessment under applicable law should take note of the new dossier requirements and assessment procedures when carrying out the relevant investment procedures.

Decision No. 49/2026/QD-TTg takes effect on December 15, 2026.


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### New registration forms for cooperative groups, cooperatives, and unions of cooperatives

On October 30, 2026, the Ministry of Finance issued Circular No. 162/2026/TT-BTC on forms used for the registration procedures of cooperative groups, cooperatives, and unions of cooperatives, and for the management of the National Information System on Cooperatives.

The Circular introduces forms in four appendices: (i) registration forms; (ii) lists of letters and symbols used in naming; (iii) forms specifying registration and management information; and (iv) registration and notification forms concerning support for cooperative groups, cooperatives, and unions of cooperatives.

Information already available in the Cooperative Registration Information System or retrievable from other databases may be automatically integrated so that applicants do not need to declare it again. For dossiers received before the Circular takes effect, transitional provisions allow continued processing under the corresponding procedures and forms; where an amendment or supplement is required after the effective date, the new forms must be used.

Circular No. 162/2026/TT-BTC takes effect on January 1, 2027.

## III - POLICY UPDATES OF LABOR AND INSURANCE

### Guidance on receipt and use of electronic social insurance books in Ho Chi Minh City

On October 5, 2026, Ho Chi Minh City Social Security issued Notice No. 8362/TB-BHXH on the receipt and use of electronic social insurance (SI) books.

Under the guidance, SI participants who have been issued electronic books may access the VssID application to receive, look up, and use their social insurance book information when carrying out transactions concerning contributions, books, cards, and the settlement of social insurance and unemployment insurance benefits. Social security authorities do not require the submission of paper social insurance books or supplementary pages from persons who have been issued electronic books under the applicable procedures.

Social security authorities will print paper books only upon request by participants. Employees who are participating in social insurance or have preserved their contribution periods before October 1, 2026 but have not yet been issued electronic books may continue to use paper social insurance books or supplementary pages for transactions.


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## New provisions on eligibility, work permits, and foreign employees working in Vietnam

On October 20, 2026, the Government issued Decree No. 393/2026/ND-CP on foreign employees working in Vietnam, replacing Decree No. 219/2025/ND-CP.

The Decree introduces several notable changes as follows:

- Expanded work permit exemptions: The number of categories of foreign employees exempt from work permit requirements increases to 18, adding categories involving strategic technology, artificial intelligence human resource development programs, and certain other special cases.
- Revised work experience requirements: A foreign employee with at least five years of relevant work experience may qualify as an expert. The minimum experience requirement for the position of executive director is also reduced to two years.
- Changes in permitted working arrangements for technical workers: Intra-company transfer is no longer an applicable working arrangement for foreign employees holding technical worker positions.
- Revised processing time and filing window for extensions: The processing period for applications to extend work permits and certificates of exemption from work permit requirements is five working days from receipt of a complete and valid dossier. Extension applications must be submitted within the period commencing 90 days and ending no later than 10 working days before expiry.
- Reporting requirements: Employers shall report on their use of foreign employees before June 5 and
- December 5 each year using the prescribed forms when requested or where there are changes in their foreign workforce, except where the relevant information has already been retrieved from the prescribed databases.

Decree No. 393/2026/ND-CP takes effect on December 5, 2026.

## Issuance of the list of jobs subject to strict occupational safety and hygiene requirements

On October 20, 2026, the Ministry of Home Affairs issued Circular No. 27/2026/TT-BNV on the list of jobs subject to strict occupational safety and hygiene requirements, replacing Circular No. 06/2020/TT-BLDTBXH. Employers are responsible for identifying jobs at their establishments that fall within the list and organizing occupational safety and hygiene training as required by law.

Circular No. 27/2026/TT-BNV takes effect on January 1, 2027.


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## Continued execution of electronic labor contracts during the transitional period

On October 30, 2026, the Government issued Resolution No. 44/2026/NQ-CP on measures to address difficulties in implementing electronic labor contracts under Government Decree No. 337/2025/ND-CP dated December 24, 2025.

Accordingly, eContract service providers that provided services before July 1, 2026 but had not completed their connection to the Electronic Labor Contract Platform by that date may continue providing electronic labor contract execution services until December 31, 2026 while awaiting connection.

Electronic labor contracts validly executed during the transitional period have the same legal validity as paper-based written labor contracts and remain effective until the expiry of their respective terms. Contract identification numbers (ID) shall be issued in accordance with the Ministry of Home Affairs' guidance, in the same manner as contracts executed before July 1, 2026. From January 1, 2027, the execution of electronic labor contracts must satisfy the conditions and methods prescribed in Article 6 of Decree No. 337/2025/ND-CP. The Resolution also requires the Electronic Labor Contract Platform to commence official operation no later than December 15, 2026.

Resolution No. 44/2026/NQ-CP takes effect on October 30, 2026; its transitional provisions regarding continued service provision, contract validity, and contract identification numbers apply from July 1, 2026.

## New consular, passport, nationality, and overseas civil status fees and charges

On October 31, 2026, the Ministry of Finance issued Circular No. 163/2026/TT-BTC prescribing fee and charge rates, exemptions, and the collection and remittance regime in the field of foreign affairs at Vietnamese representative missions abroad.

The fee for issuing a new passport is USD 70/booklet; for issuing a new ordinary passport under the simplified procedure, USD 35/booklet; for extending a diplomatic or official passport, USD 30/booklet; and for reissuing a passport that has been lost or damaged, USD 150/booklet. The fee for naturalization as a Vietnamese citizen is USD 250/person, while the fee for restoration or renunciation of Vietnamese nationality is USD 200/person.

For civil status matters, the fee for registering a birth or death is USD 5/case, for marriage registration USD 70/case, for re-registration of marriage USD 120/case, and for registration of changes to civil status information USD 30/case. The Circular also prescribes visa fee schedules based on the number of entries and visa validity periods, together with cases eligible for exemptions, reductions, or special fee rates.

Circular No. 163/2026/TT-BTC takes effect on November 1, 2026, except Part C of Appendix I and Part C of Appendix II, concerning certain civil status matters and access to civil status data, which take effect on March 1, 2027.


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## Increase in regional minimum wages effective January 1, 2027

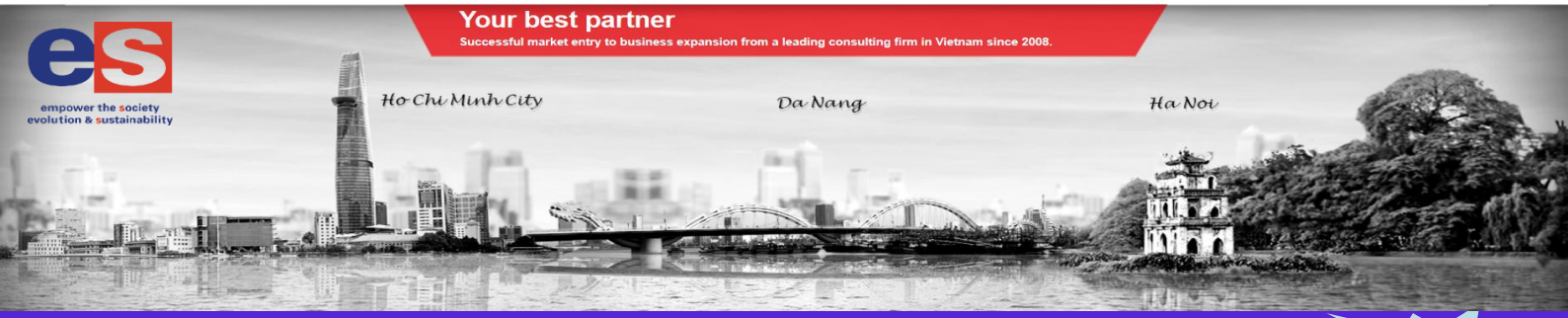
On November 2, 2026, the Government issued Decree No. 399/2026/ND-CP prescribing minimum wages for employees working under labor contracts.

The monthly and hourly minimum wages are prescribed, respectively, as follows: Region I: VND 5,700,000/month and VND 27,400/hour; Region II: VND 5,080,000/month and VND 24,400/hour; Region III: VND 4,450,000/month and VND 21,400/ hour; and Region IV: VND 4,040,000/month and VND 19,400/hour.

Employers operating in a particular region must apply the minimum wage applicable to that region; branches and units operating in different areas shall apply the relevant minimum wage for each area. Industrial parks, export processing zones, and other special areas spanning multiple localities with different minimum wage rates shall apply the highest applicable rate as prescribed.

Decree No. 399/2026/ND-CP takes effect on January 1, 2027.


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