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SUMMARY OF NEW POLICIES EFFECTIVE SEPTEMBER 2026

KEY NOTES FOR BUSINESSES

IN FORCE 1 SEP TO 15 SEP 2026

Legal basis: Decrees No.: 283/2026/ND-CP, 284/2026/ND-CP, 292/2026/ND-CP, 293/2026/ND-CP, 302/2026/ND-CP
Circular No.: 110/2026/TT-BTC

Early Sep 2026: 6 documents take effect in turn

1 Sep

Decree 284/2026/ND-CP
Administrative fines for crypto-asset violations
Changes 8–10

5 Sep

Decree 292/2026/ND-CP
Guiding the Foreign Trade Management Law
Changes 6–7

10 Sep

Decree 283/2026/ND-CP
Administrative penalties on labour and social insurance
Changes 1–3

11 Sep

Decree 293/2026/ND-CP
Applying the Apostille Convention
Changes 4–5

12 Sep

Circular 110/2026/TT-BTC
Repeal of documents in the tax sector
Change 13

15 Sep

Decree 302/2026/ND-CP
Trading of goods via the Commodity Exchange
Changes 11–12

Acts of social insurance evasion are specified, with corresponding fines

BEFORE

Violation:

Evading compulsory social and unemployment insurance contributions, short of criminal liability.

→ **Penalty:** A fine of **VND 50,000,000** to **VND 75,000,000.**

Legal basis: *Arts. 39.7.a, 6.1, 6.3 Decree 12/2022/ND-CP*

FROM 10 SEP 2026

Social insurance evasion is specified as 3 acts:

Failing to register, or registering incompletely, the persons subject to compulsory social insurance 60 days after the deadline in Article 28.1 of the Law on Social Insurance.

→ **Penalty:** From **VND 6,000,000** to **VND 75,000,000**, depending on the number of violators.

Registering a salary for compulsory social insurance below the level in Article 31.1 of the Law on Social Insurance.

Failing to pay, or paying incompletely, the registered compulsory social insurance amount 60 days after the latest payment date in Article 34.4 of the Law on Social Insurance, after being urged by the competent authority under Article 35 of that Law, but not serious enough for criminal prosecution.

→ **Penalty:** A fine of **18% to 20%** of the total compulsory social insurance amount evaded, up to a maximum **of VND 75,000,000.**

Legal basis: *Article 44, Article 7.1 Decree 283/2026/ND-CP*

Note: The above fines apply to individual employers; employers that are enterprises are fined twice these amounts.

Both employees and employers are penalised for violating rules on registering or updating labour information

BEFORE

Not regulated

Legal basis: *Decree 12/2022/ND-CP*

FROM 10 SEP 2026

- **Employees:** fined VND 1,000,000–2,000,000 for failing to provide, or providing incomplete or false, information for labour registration.
- **Employers:** fined for failing to register or update labour information when filing social insurance dossiers, in 3 tiers by headcount:
  - 1–50 employees: VND 5,000,000–10,000,000;
  - 51–100 employees: VND 10,000,000–15,000,000;
  - 101 employees or more: VND 15,000,000–20,000,000.
- **Remedial measure:** mandatory correct and complete registration or update of labour registration information as required.

Legal basis: *Article 12, Article 7.1 Decree 283/2026/ND-CP*

Note: The above fines apply to individual employers; employers that are enterprises are fined twice these amounts.

Additional penalised acts relating to work permits for foreign employees

BEFORE

Failing to report, or reporting incorrectly or late, on the employment of foreign workers.

Failing to send the signed original or certified copy of the labour contract to the competent authority upon request after the foreign employee's work permit is issued or extended (for work under a labour contract).

→ **Penalty:** A fine of **VND 1,000,000** to **VND 3,000,000.**

Employing foreign workers inconsistently with their work permit or work permit exemption certificate.

→ **Penalty:** A fine of **VND 5,000,000** to **VND 10,000,000** per person, up to a maximum **of VND 75,000,000.**

Employing foreign workers without a work permit or work permit exemption certificate, or with an expired or invalid permit or certificate.

→ **Penalty:** From **VND 30,000,000** to **VND 75,000,000**, depending on the number of employees involved.

Legal basis: *Article 32, Article 6.1 Decree 12/2022/ND-CP*

→

FROM 10 SEP 2026

The new rules keep the old fines and add new acts:

- **Failing to revoke or return work permits or work permit exemption certificates**: VND 5–10 million per person, up to VND 75 million.
- **Altering, falsifying or using forged documents in dossiers for issuing, reissuing or extending work permits**: VND 40–60 million.
- **Failing to notify, or notifying late, for cases exempt from certification or working in multiple provinces**: VND 1–3 million.

Legal basis: *Article 13, Article 7.1 Decree 283/2026/ND-CP*

Note: The above fines apply to individual employers; employers that are enterprises are fined twice these amounts.

Apostilled public documents can be used in Vietnam without consular legalization

BEFORE

Foreign papers and documents required consular legalization for use in Vietnam, except in the following exempt cases:

- Exempt under an international treaty or the principle of reciprocity.
- Transferred directly or via diplomatic channels between competent Vietnamese and foreign authorities.
- Exempt under Vietnamese law, or the receiving authority does not require consular legalization or consular certification.

Legal basis: *Article 4.2, Article 9 Decree 111/2011/ND-CP*

→

FROM 11 SEP 2026

Apostilled public documents of Convention member states can be used in Vietnam without consular legalization.

- Public documents of Convention member states in an applicable relationship with Vietnam that bear a valid Apostille are exempt from consular legalization; no further certification is needed.
- Agencies and organisations in Vietnam may not require consular legalization or certification of public documents with a valid Apostille;
- Apostilled public documents not in Vietnamese must be translated into Vietnamese; the translation must be notarised or certified, unless specialised laws provide otherwise.
- Public documents legalized before 11 Sep 2026 remain valid for use and need not be converted to Apostille.

Legal basis: *Article 25, Article 27.1, Article 36.2.a Decree 293/2026/ND-CP*

Documents directly related to commercial or customs activities are refused even when they bear an Apostille

BEFORE

All foreign documents, including commercial ones, followed one procedure: consular legalization

- Foreign papers and documents had to be legalized to be recognised and used in Vietnam, except in exempt cases.

Legal basis: *Article 4.2 Decree 111/2011/ND-CP*

FROM 11 SEP 2026

Apostille cannot be used for administrative documents directly related to commercial or customs activities

Article 26.1 of Decree 293/2026/ND-CP provides:

"Documents of a Convention member state in an applicable relationship with Vietnam that bear an Apostille shall be refused in Vietnam in the following cases: 1. The apostilled document is not a public document under the law of the state where it was issued, or is a document issued by a diplomatic or consular officer, or is an ***administrative document directly related to commercial or customs activities****."*

Legal basis: *Article 26.1 Decree 293/2026/ND-CP*

Ban on importing goods produced with forced labour

BEFORE

Not regulated

- The import ban list did not cover this group.

Legal basis: *Appendix I Decree 69/2018/ND-CP*

FROM 5 SEP 2026

Added to the import ban list, managed by the Ministry of Home Affairs

Item 23 Part II Appendix I, Decree 292/2026/ND-CP bans import of:

"Products and goods extracted, produced or manufactured wholly or partly by forced labour from enterprises, countries or territories in accordance with relevant international treaties to which the Socialist Republic of Vietnam is a party"

Legal basis: *Item 23 Part II Appendix I, Article 5.2 Decree 292/2026/ND-CP*

Import and export rights of foreign-invested enterprises and foreign traders are specified

BEFORE

General principles only:

- Foreign-invested enterprises conducting import and export must comply with Vietnam's commitments under international treaties, the lists of goods and roadmaps published by the Ministry of Industry and Trade, and the law.
- Import and export by foreign traders without a presence in Vietnam and other related organisations and individuals from WTO member countries and territories and countries with bilateral agreements with Vietnam follow Government regulations.

Legal basis: *Articles 3.2, 3.3 Decree 69/2018/ND-CP*

FROM 5 SEP 2026

Scope clearly defined:
Foreign-invested enterprises and branches of foreign traders must comply with international treaties and the lists and roadmaps issued by the Ministry of Industry and Trade.

Foreign-invested enterprises may:

- Export directly or by entrustment the products they manufacture.
- Import directly or by entrustment machinery, equipment, materials and other goods to carry out investment activities in line with the project objectives in the Investment Registration Certificate

Foreign traders without a presence in Vietnam may:

- Do business within the scope of export and import rights under Government regulations.
- Buy goods to deliver, lease or lend to domestic traders to perform processing contracts for themselves.
- Buy goods, or receive processed products and surplus materials, supplies, components and semi-finished products from processing contracts, and sell them to domestic traders for producing export goods.

Legal basis: *Articles 3.2, 3.3 Decree 292/2026/ND-CP*

Trading crypto-assets other than via a provider licensed by the Ministry of Finance now carries specific fines

BEFORE

Principles for handling, but no fines:

Article 7.2, Resolution 05/2025/NQ-CP provides:

"After 6 months from the licensing of the first crypto-asset service provider, domestic investors trading crypto-assets other than through a crypto-asset service provider licensed by the Ministry of Finance shall, depending on the nature and severity of the violation, be administratively sanctioned or criminally prosecuted in accordance with law."

Legal basis: *Article 7.2 Resolution 05/2025/NQ-CP*

FROM 1 SEP 2026

Domestic investors violating rules on crypto-asset trading are fined as follows:

- Domestic investors trading crypto-assets other than through a crypto-asset service provider licensed by the Ministry of Finance: a fine of VND 30,000,000 to VND 50,000,000.
- Domestic investors trading crypto-assets offered or issued to foreign investors: a fine of VND 70,000,000 to VND 100,000,000.
- The above fines apply to organisations. Individuals committing the same violations are fined half the amount applicable to organisations.

Legal basis: *Article 9, Article 4.2 Decree 284/2026/ND-CP*

Providing services or advertising crypto-assets without a licence may be fined up to VND 200 million

BEFORE

Obligation set out, but no fines:

Crypto-asset transactions must be conducted through crypto-asset service providers licensed by the Ministry of Finance.

Legal basis: *Article 7.3 Resolution 05/2025/NQ-CP*

FROM 1 SEP 2026

Specific fines, additional penalties and corresponding remedial measures:

For "Providing services relating to crypto-assets **without a licence"**:

- A fine of **VND 180 million to VND 200 million**, plus mandatory **surrender of illegal gains** and **removal of websites, software, trading systems or equipment** used for the violation.
- Where the exhibits or means of violation have been **consumed, dispersed or unlawfully destroyed,** the enterprise must **pay an amount equi**valent to their value

For "**Advertising or marketing relating to crypto-assets without a licence**": **A fine of VND 180 million to VND 200 million,** plus **mandatory removal and correction of the information.**

Legal basis: *Articles 7.4, 7.5, 7.6, Article 4 Decree 284/2026/ND-CP*

Investors risk fines for violating rules on dedicated accounts for crypto-asset trading

BEFORE

Obligation set out, but no fines:

Foreign investors must open 01 payment account **in Vietnamese dong** at **01 bank or foreign bank branch licensed to provide foreign exchange services in Vietnam** for **receipts and payments relating to buying and selling crypto-assets in Vietnam.**

Legal basis: *Article 13.1 Resolution 05/2025/NQ-CP*

FROM 1 SEP 2026

Two fine levels by severity of violation:

- **VND 30–50 million:** Foreign investors violating rules on opening, closing or using payment accounts for receipts and payments relating to buying and selling crypto-assets in Vietnam.
- **VND 70–100 million:** Foreign investors failing to ensure the authenticity, validity and legality of dossiers, documents, information and data provided to the licensed bank holding their dedicated account; or failing to declare truthfully and fully transactions relating to buying and selling crypto-assets in Vietnam.

The above fines apply to organisations. Individuals committing the same violations are fined half the amount applicable to organisations.

Legal basis: *Articles 10.1, 10.2, Article 4.2 Decree 284/2026/ND-CP*

Establishing a Commodity Exchange: additional requirements

BEFORE

A Commodity Exchange may be established if it meets all these conditions:

- Legal capital of VND 150 billion or more.
- A Charter consistent with the law.
- The Director or General Director holds at least a university degree, has at least 5 years of experience in economics or finance, has full civil capacity and is not barred from managing enterprises.
- Meets other conditions under the Law on Enterprises.

Legal basis: *Article 8.1 Decree 158/2006/ND-CP, amended by Article 1.7 Decree 51/2018/ND-CP*

→

FROM 15 SEP 2026

A Commodity Exchange may be established if it meets all these conditions:

- It is an enterprise established in Vietnam in which total foreign investor capital contribution does not exceed 49%.
- Charter capital: VND 1,500 billion or more.
- An IT system meeting requirements on trading, payment, supervision, security, confidentiality and data connection.
- An operating model and organisation for the Commodity Exchange, with solutions and a roadmap for listing goods produced in Vietnam.
- A draft Charter consistent with the law.

Legal basis: *Articles 5.1, 5.2, Article 41.1 Decree 302/2026/ND-CP*

Foreign investors trading via the Commodity Exchange: linked to an account at a bank in Vietnam

BEFORE

Foreign investors may trade goods via the Commodity Exchange as customers or become members of the Commodity Exchange (brokerage members, trading members) with unlimited charter capital ownership.

Legal basis: *Article 16a.2.b Decree 158/2006/ND-CP, added by Decree 51/2018/ND-CP*

→

FROM 15 SEP 2026

- Foreign-invested enterprises meeting the prescribed conditions may register as members of the Commodity Exchange.
- Foreign-invested enterprises and foreigners **with an account at a commercial bank or foreign bank branch in Vietnam** may trade goods via the Commodity Exchange.

Legal basis: *Articles 18.3, 18.4 Decree 302/2026/ND-CP*

Repeal of all 22 circulars and 3 decisions in the tax sector

BEFORE

22 circulars and 3 decisions of the Minister of Finance, issued from 1991 to 2019.

Legal basis: *Article 1 Circular 110/2026/TT-BTC*

FROM 12 SEP 2026

Fully repealed:

- 22 circulars and 3 decisions of the Minister of Finance, issued from 1991 to 2019.

  Documents businesses often consult:

- ~~Circular 24/2002/TT-BTC~~: tax obligations for finance leasing.
- ~~Circular 123/2004/TT-BTC~~: tax incentives for software enterprises.
- ~~Circular 215/2013/TT-BTC~~ and ~~Circular 87/2018/TT-BTC~~: enforcing tax administrative decisions.
- ~~Circular 127/2015/TT-BTC~~: issuing codes to new enterprises, assigning tax authorities.
- ~~Decision 78/2007/QD-BTC~~: rules on one-stop answers to tax policy queries.

Legal basis: *Article 1, Article 2.1 Circular 110/2026/TT-BTC*

Effective dates, replaced documents and key transitional provisions

Document	Effective	Replaces	Key transitional rules
Decree 284/2026/ND-CP	From 1 Sep 2026 until Resolution 05/2025/NQ-CP expires	New document	Violations after Resolution 05/2025/NQ-CP expires: handled under the document then in force (Article 22.1)
Decree 292/2026/ND-CP	5 Sep 2026	Decree 69/2018/ND-CP	Licences issued under Decree 69/2018/ND-CP remain valid per their content and term (Article 64.1)
Decree 283/2026/ND-CP	10 Sep 2026	Decree 12/2022/ND-CP	Violations starting before 10 Sep 2026 and ongoing after that date: handled under Decree 283/2026/ND-CP (Article 67.2)
Decree 293/2026/ND-CP	11 Sep 2026	Decree 111/2011/ND-CP applies in parallel for non-Convention countries	Public documents legalized before 11 Sep 2026 remain valid; no additional Apostille may be required (Article 36.2.a)
Circular 110/2026/TT-BTC	12 Sep 2026	22 circulars, 3 decisions	No transitional provisions
Decree 302/2026/ND-CP	15 Sep 2026	Decree 158/2006/ND-CP, Decree 51/2018/ND-CP	Licensed exchanges have 12 months to meet the new conditions (Article 41.1)

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