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SUMMARY OF NEW POLICIES TAKING EFFECT FROM JULY–AUGUST 2026 THAT BUSINESSES SHOULD NOTE

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EFFECTIVE 1 JULY 2026

Personal income tax: paying enterprises must update withholding and taxable benefits

PREVIOUSLY

Under the 2007 PIT Law and Circular 111/2013/TT-BTC:

- Mid-shift/lunch allowance was tax-exempt at the level set by MOLISA guidance (not fixed in the law).
- 10% withholding applied to payments of VND 2 million or more per instance to individuals with no labour contract or a contract under 3 months.
- No regulation yet requiring e-commerce platforms to withhold tax on behalf of individual sellers.

WHAT'S NEW · FROM 1 JULY 2026

- **VND 1.2 million/person/month:** Mid-shift and lunch allowances exceeding this level are counted as taxable income.
- **ESOP shares:** Bonus shares and ESOP shares: individuals must declare the origin and actual value received upon deposit.
- **Withholding by rate:** Payments to individuals with no labour contract or a contract under 3 months are withheld by rate; foreign workers are withheld immediately at the paying entity.
- **E-commerce platforms:** platforms with ordering and payment functions withhold tax on behalf of individual sellers.

Legal basis: Articles 3, 8 and withholding provisions — Decree 253/2026/ND-CP; PIT Law No. 109/2025/QH15 (compared with Circular 111/2013/TT-BTC)

Detailed guidance on the new PIT Law: family circumstance deductions, dependants, derivative securities

PREVIOUSLY

Under Circular 111/2013/TT-BTC:

- Guided the 2007 PIT Law (expired from 1 July 2026) on family circumstance deductions, dependants and taxable income items.

WHAT'S NEW · FROM 1 JULY 2026

- **Income threshold for determining dependants:** Specific guidance on the income level used as the basis for determining dependants eligible for family circumstance deductions.
- **Dependant documentation:** Clearly sets out the documents proving dependant status under Decree 253/2026/ND-CP.
- **Derivative securities:** Guidance on PIT for income from the transfer of derivative securities.

Legal basis: Articles 1, 6 — Circular 87/2026/TT-BTC (replacing Circular 111/2013/TT-BTC), detailing PIT Law 109/2025/QH15 and Decree 253/2026/ND-CP

E-commerce: new obligations for platforms, livestreamers and foreign marketplaces

PREVIOUSLY

Under Decree 52/2013 and Decree 85/2021:

- E-commerce websites/apps were managed through registration and notification with the Ministry of Industry and Trade.
- No specific rules yet on display-algorithm transparency, livestream regulations, or a registration threshold for foreign marketplaces.

WHAT'S NEW · FROM 1 JULY 2026

- **Full disclosure of key ranking criteria:** Platforms using algorithms to prioritize display must disclose them (paid placement, transaction history, buyer ratings, etc.).
- **Electronic authentication ID:** Livestream selling: rules must be published; livestreamers must undergo electronic authentication ID verification.
- **24 hours:** Platforms must take down goods infringing IP rights or violating the law within 24 hours of receiving a request.
- **100,000 transactions/year:** Foreign platforms with Vietnamese-language content/.vn domains, or reaching 100,000 transactions/year with Vietnamese buyers, must register with the Ministry of Industry and Trade.

Legal basis: Articles 11, 12, 17, 31 — Decree 248/2026/ND-CP; E-commerce Law No. 122/2025/QH15 (replacing Decree 52/2013 and Decree 85/2021)

EFFECTIVE 1 JULY 2026

Sanctions for violations in postal, telecom, e-transactions and IT: new penalty framework, tighter online content rules

PREVIOUSLY

Under Decree 15/2020/ND-CP (amended multiple times):

- The old penalty framework covered postal services, telecommunications, radio frequencies, IT, network information security and e-transactions.

WHAT'S NEW · FROM 1 JULY 2026

- **Comprehensive new penalty framework:** Issues a new penalty framework for 5 fields: postal services, telecommunications, radio frequencies, e-transactions, IT — replacing Decree 15/2020/ND-CP.
- **Mandatory takedown of false content:** Remedial measures: mandatory removal of false or misleading information and infringing links; mandatory suspension of accounts, pages/community groups and content channels in violation.
- **Digital service enterprises:** Expanded scope of application: telecom/internet/gaming enterprises, information system operators, e-signature providers, civil cryptography enterprises, etc.

Legal basis: Articles 1, 2, 117 — Decree 174/2026/ND-CP (replacing Decree 15/2020/ND-CP)

Compulsory construction works insurance: narrower scope, revised premiums and minimum sum insured

PREVIOUSLY

Under Decree 67/2023/ND-CP:

- Set out the scope, minimum sum insured and premium rates for compulsory construction works insurance under the original framework.

WHAT'S NEW · FROM 1 JULY 2026

- **3 groups of works:** Compulsory insurance now covers: works with major impact on public safety/interest; works posing environmental risk; and large-scale, technically complex works.
- **Minimum sum insured:** Equal to the full value of the completed works (materials, labour, installed equipment, freight, etc.); any change in project value must be notified to the insurer.
- **Premium adjustment up to 25%:** Insurers may adjust premiums based on risk level, up to 25% of the premium, subject to a clear appraisal process.

Legal basis: Articles 1, 2, 3, 4 — Decree 220/2026/ND-CP (amending Decree 67/2023/ND-CP)

EFFECTIVE 1 JULY 2026

Accounting regime for micro-enterprises: new, more flexible guidance based on the tax payment method

PREVIOUSLY

Under Circular 132/2018/TT-BTC:

- Provided a separate accounting regime for micro-enterprises under a fixed set of forms.

WHAT'S NEW · FROM 1 JULY 2026

- **Chief accountant no longer mandatory:** Micro-enterprises are not required to appoint a chief accountant; the person in charge of accounting may sign on their behalf on documents, ledgers and financial statements.
- **Based on the tax payment method:** Bookkeeping follows the applicable VAT/CIT payment method (percentage of revenue or another method); enterprises may opt to apply the SME accounting regime if more suitable.
- **Self-designed forms:** Enterprises may add to or modify accounting document and ledger forms to suit actual needs, provided they are applied consistently within the fiscal year.
- **E-invoices supporting tax determination:** If e-invoices are used and the tax authority's system supports determining tax payable, that data may be used in place of part of the ledgers.

Legal basis: Articles 1, 3, 4 — Circular 58/2026/TT-BTC (replacing Circular 132/2018/TT-BTC)

Civil judgment enforcement: detailed guidance on request procedures, representation and deadlines - relevant to debt recovery

PREVIOUSLY

Before 1 July 2026: governed by the (amended) Law on Civil Judgment Enforcement and older guiding documents; no detailed decree yet for Civil Judgment Enforcement Law No. 106/2025/QH15.

WHAT'S NEW · FROM 1 JULY 2026

- **Requests via electronic means:** The enforcement request date is the date it is successfully sent by electronic means, or the date the enforcement agency receives the application.
- **Representatives:** Clearly defines legal or authorized representatives of the parties in civil judgment enforcement, who may be an individual or a legal entity.
- **Objective obstacles:** Guidance on cases treated as objective obstacles or states of emergency when calculating the deadline for requesting enforcement.

Legal basis: Articles 2, 34, 38 — Decree 152/2026/ND-CP, detailing Civil Judgment Enforcement Law No. 106/2025/QH15

Base salary and pension adjusted from 1 July 2026 (public sector, retirees)

PREVIOUSLY

Under Decree 73/2024 and Decree 75/2024:

- Base salary: VND 2,340,000/month (from 1 July 2024).
- Pensions and social insurance allowances: increased by 15% from 1 July 2024.

WHAT'S NEW · FROM 1 JULY 2026

- **VND 2,530,000/month:** New base salary level applicable to cadres, civil servants, public employees and the armed forces.
- **Increase of 8%:** Pensions, social insurance allowances and monthly allowances increase by 8%; the lowest levels are raised to a floor of VND 3.5–3.8 million/month.

Legal basis: Article 3, Decree 161/2026/ND-CP; Article 2, Decree 162/2026/ND-CP (compared with Decree 73/2024 and Decree 75/2024)

EFFECTIVE 23 JULY 2026

Enterprise registration: tighter genuine capital contribution rules, revised dissolution and business suspension procedures

PREVIOUSLY

Under Decree 168/2025/ND-CP (effective 1 July 2025):

- Regulated the declaration of enterprise registration, dissolution and business suspension dossiers under the original framework - no amendments for the subsequent period.

WHAT'S NEW · FROM 23 JULY 2026

- **No nominee capital contribution:** Owners, shareholders and members must fully comply with capital contribution asset regulations, and may not stand in for another person's name to contribute capital to an enterprise.
- **Revised dissolution and suspension procedures:** Amends the sequence for registering dissolution, notifying business suspension and registering household businesses.
- **Transitional provisions:** Dissolution/suspension dossiers filed before 23 July 2026 that have not yet been approved by the business registration authority will still be processed under the new regulations.

Legal basis: Articles 1, 20, 21, 22 — Decree 296/2026/ND-CP (amending Decree 168/2025/ND-CP on enterprise registration)

EFFECTIVE 14 AUGUST 2026

New Vietnam Product Classification System replacing Decision 43/2018

PREVIOUSLY

Vietnam Product Classification System under Decision 43/2018/QD-TTg.

WHAT'S NEW · FROM 14 AUGUST 2026

- **7 levels:** Issues a new Vietnam Product Classification System with a 7-level structure (22 level-1 to 1,785 level-6 groups).
- **Registration, product classification and statistics:** To be used uniformly for registration, product classification and statistical purposes.

Legal basis: Article 3 — Decision 32/2026/QD-TTg (replacing Decision 43/2018/QD-TTg)

List of high-risk AI systems: compliance obligations for enterprises

PREVIOUSLY

No Law on Artificial Intelligence and no list of high-risk AI systems existed yet.

WHAT'S NEW · FROM 15 AUGUST 2026

- **List of high-risk AI systems:** Issued for the first time, covering education, healthcare, banking, transportation, litigation, and ethnic-religious affairs.
- **Conformity assessment:** Providers and deployers must conduct conformity assessments and comply with obligations under the Law on Artificial Intelligence.
- **1 September 2027:** Systems already in operation have a transition roadmap: completion required by 1 September 2027 (healthcare, education, finance) or 1 March 2027 (other fields).

Legal basis: Articles 2, 4 and Appendix — Decision 33/2026/QD-TTg; Law on Artificial Intelligence No. 134/2025/QH15

Bidding for investor selection: clearly defines which projects must go through bidding

PREVIOUSLY

Rules on investor selection were scattered across Decree 23/2024 and Decree 115/2024 (now replaced by Decree 274).

WHAT'S NEW · FROM 21 AUGUST 2026

- **Land-using projects:** Land-using projects falling under Article 126 of the Land Law must go through bidding for investor selection.
- **Solid waste treatment, water supply, markets, rest stops, new airports, electricity trading:** Infrastructure projects governed by sector-specific law.
- **From 2 investors onward:** Socialized education, healthcare, culture, sports, environment and apartment building renovation projects must go through bidding once 2 or more investors express interest.

Legal basis: Article 4 — Decree 274/2026/ND-CP (replacing Decree 23/2024 and Decree 115/2024)

EFFECTIVE 21 AUGUST 2026

Duty-free goods business: new legal framework replacing Decree 100/2020

PREVIOUSLY

Under Decree 100/2020 on the duty-free goods business.

- Note: online duty-free sales procedures already existed under Article 19 of Decree 100/2020 (not a new development).

WHAT'S NEW · FROM 21 AUGUST 2026

- **Replaces Decree 100/2020 in full:** Issues a new framework; reviews the scope, conditions and purchase quantity limits for duty-free goods.
- **Revised customs procedures:** inspection and supervision of duty-free goods, including online sales procedures (Article 14).

Legal basis: Articles 5, 6, 14 — Decree 273/2026/ND-CP (replacing Decree 100/2020/ND-CP)

EFFECTIVE 31 AUGUST 2026

Sanctions for administrative violations in land: added principles and remedial measures

PREVIOUSLY

Under Decree 123/2024:

- No principle yet for sanctioning spouses who jointly hold land use rights.
- The list of remedial measures did not yet include restoring the original condition, redoing procedures, or surrendering forged documents used.
- Penalty for failing to register changes: VND 2–3 million (this level remains unchanged).

WHAT'S NEW · FROM 31 AUGUST 2026

- **Treated as a single individual:** Where a husband and wife jointly hold land use rights, they are sanctioned as a single individual.
- **Mandatory restoration of original condition:** Adds remedial measures: mandatory restoration of the original condition, mandatory redoing of land procedures, mandatory surrender of forged documents used.
- **Exclusion cases:** Clarifies the scope of failing to register land changes: excludes cases of receiving land use rights to implement a project via agreement (Article 127 of the Land Law).

Legal basis: Articles 1, 2, 4 — Decree 281/2026/ND-CP (amending Decree 123/2024/ND-CP)

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