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/2026

NOTABLE PROVISIONS OF LAWS TAKING EFFECT ON JULY 1, 2026

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A. Law on Tax Administration 2025

Law on Tax Administration No. 114/2025/QH15 adds multiple modern tax administration mechanisms and enhances the use of digital technology in tax administration. Some notable new points include:

1. Classification of taxpayers in tax administration: Tax authorities shall classify taxpayers based on their business sector, revenue scale, and tax compliance level and compliance history.
2. Addition of prohibited acts in tax administration: The Law adds many prohibited acts in tax administration, such as illegal interference with the electronic tax administration system; buying, selling, leasing, lending, or borrowing identification information to perform tax obligations; and taking advantage of digital platforms to evade or commit tax fraud.
3. Tax identification numbers integrated with personal identification numbers: The tax identification numbers of individuals, households, household businesses, and individual businesses shall uniformly use personal identification numbers in accordance with the law on identification.
4. Shortening of the time limit for filing supplementary tax returns: Taxpayers are allowed to file supplementary tax returns within 5 years from the expiration date for submitting the tax return of the taxable period, instead of 10 years as before.
5. Supplementary provisions on tax declaration for e-commerce business of households and individuals: For e-commerce platforms with online ordering and payment functions, the platform owners are responsible for withholding, declaring, and paying taxes on behalf of business households and individuals. In cases where there are no online ordering and payment functions, individual businesses shall declare, calculate, and pay taxes themselves.
6. Automation in tax refunds, tax exemptions, and tax reductions: Tax authorities shall implement automated tax refunds, exemptions, and reductions based on available databases, risk management criteria, and automated processing procedures, while ensuring information security.
7. Management of new economic models and international taxation: The Law adds provisions on the Global Minimum Tax to the international tax administration duties of tax authorities, the Mutual Agreement Procedure (MAP), and the Advance Pricing Agreement (APA).
8. Expansion of activities for organizations providing tax procedure services: Organizations providing tax procedure services are permitted to offer accounting services for micro-enterprises, business households, and individual businesses, provided they have at least one person with an accountant certificate.
9. Perfection of electronic transactions in tax administration: Tax authorities are responsible for organizing the construction, upgrading, and perfection of information systems to serve the full implementation of electronic transactions in tax administration. The application of all forms of electronic transactions in the field of tax administration will be carried out according to a roadmap prescribed by the Minister of Finance, ensuring completion by January 1, 2027.

B. Law on E-commerce 2025

For the first time, Vietnam has promulgated a separate law comprehensively regulating e-commerce activities through the Law on E-commerce No. 122/2025/QH15. Some outstanding new points include:

1. Reclassification of e-commerce models: The Law establishes a new classification system for e-commerce models, including direct-business e-commerce platforms, intermediary e-commerce platforms, social networking platforms engaged in e-commerce, and integrated e-commerce platforms, thereby clearly defining the rights, obligations, and legal responsibilities of each subject.

2. Enhancement of responsibilities of e-commerce platform owners: The Law supplements and clarifies the responsibilities of platform owners in verifying seller information, controlling product information, handling violations, retaining information, and coordinating with state agencies in management.

3. Strengthened protection of consumer rights in e-commerce: The Law supplements regulations on information transparency, traceability, complaint handling, dispute resolution, and the protection of consumers' personal data in e-commerce transactions.

4. Addition of a legal framework for livestream selling and affiliate marketing: For the first time, the Law separately prescribes the responsibilities of e-commerce platform owners, sellers, livestream sellers, organizations providing affiliate marketing services, and affiliate marketers. These subjects must authenticate their identities, provide and control product information, remove infringing content or links, store data, and coordinate with state agencies in the process of managing e-commerce activities.

5. Strengthened management of foreign e-commerce platforms: The Law clearly stipulates the responsibilities of foreign e-commerce platform owners operating in Vietnam, including the obligations to register, appoint a representative, or establish a legal entity in certain cases, and to fulfill responsibilities toward consumers and state management agencies in accordance with the law.

6. Supplementary provisions on the responsibilities of organizations providing e-commerce support services: The Law separately prescribes the responsibilities of organizations providing technical infrastructure, logistics, payment, intermediary payment, and electronic contract authentication services in e-commerce, requiring these subjects to coordinate in controlling violating goods, providing information upon the request of state agencies, and ensuring the safety of electronic transaction activities.

C. Law on Cybersecurity 2025

The Law on Cybersecurity No. 116/2025/QH15 replaces the 2018 Law on Cybersecurity and the 2015 Law on Cyberinformation Security, establishing a legal framework to enhance the protection of information systems, data, and the national cyberspace. Some notable new points include:

1. Addition of prohibited acts in cyberspace: The Law adds many prohibited acts to meet management requirements in the context of digital technology development, such as using artificial intelligence (AI) and Deepfake technology to commit law violations; illegally collecting, using, and trading personal data; organizing unlawful activities involving digital assets; and several other acts infringing upon cybersecurity.
2. Enhancement of responsibilities of enterprises providing services in cyberspace: The Law supplements and clarifies the responsibilities of enterprises in preventing and removing violating information, authenticating user information in certain cases, providing information upon the request of competent authorities, and coordinating in ensuring cybersecurity.
3. Supplementary provisions on cybersecurity products and services: The Law shifts from regulating cyberinformation security products and services to cybersecurity products and services, simultaneously assigning the Government to detail business conditions and licensing procedures.
4. Strengthened protection of critical information systems for national security: The Law perfects measures to protect information systems according to risk levels and adds requirements for inspection, supervision, response, and incident remediation to enhance the capability to prevent cybersecurity threats.
5. Promotion of the development of the cybersecurity industry and human resources: The Law adds policies for developing the cybersecurity industry, encouraging research, technology development, and training of high-quality human resources to enhance self-reliance capabilities in cybersecurity.

D. Law on Digital Transformation 2025

The Law on Digital Transformation No. 148/2025/QH15 replaces the Law on Information Technology No. 67/2006/QH11, creating a unified legal corridor and simultaneously establishing a basis to promote national digital transformation.

1. Establishment of the "once-only declaration" principle: For the first time, the Law stipulates the principle that data of organizations and individuals only needs to be declared and collected once, and can be shared, utilized, and reused in accordance with the law. In addition, it enhances the connection and sharing of data among state agencies to limit the requirement for organizations and individuals to re-provide information already in the database.
2. Default provision of end-to-end online public services: The Law stipulates that administrative procedures shall shall, by default, be provided as end-to-end online public services on the National Public Service Portal and the national identification application; partial online public services may only be applied in cases prescribed by law or when technical incidents occur. Concurrently, state agencies are responsible for guiding and assisting citizens in performing online public services and publicizing the procedures, deadlines, and results of resolving administrative procedures.

3. Specific provisions on prohibited acts in digital transformation activities: The Law specifically stipulates prohibited acts such as obstructing digital transformation activities, illegally accessing and interfering with digital systems, illegally collecting or exploiting data, and taking advantage of digital transformation for fraud, profiteering, or restricting competition.
4. Mechanism for attracting and utilizing digital transformation experts: The Law introduces policies to attract and retain high-quality human resources, enabling state agencies, public non-business units, and state-owned enterprises to hire and cooperate with domestic and foreign experts for digital transformation.
5. Provisions on the transitional mechanism for digital transformation programs and projects: Programs and projects approved before the effective date of the Law shall continue to be implemented under the old regulations or may opt to apply the provisions of the new Law if they meet the prescribed conditions.

E. Law on Construction 2025

The Law on Construction No. 135/2025/QH15 continues to reform construction investment procedures, expand decentralization, and perfect regulations on construction management, construction contracts, and construction quality management. Some notable new points include:

1. Exemption of construction permits: The Law expands exemptions from construction permits, notably for Grade IV construction works and individual houses under 7 stories with a total floor area of less than 500 m² that are not located in areas subject to planning and architectural management requirements. It also shifts from a licensing-based approach to a notice of commencement mechanism with strengthened post-inspection for exempted works.
2. Simplification of the sequence for appraising and approving projects: The Law simplifies the sequence for appraising and approving construction investment projects, promotes decentralization, and increases the proactive rights and responsibilities of investors during project management.
3. Addition of compulsory design verification for works subject to fire prevention and fighting appraisal: Besides the cases that required design verification under previous regulations, the Law on Construction 2025 adds the requirement that works subject to fire prevention and fighting design appraisal must also undergo construction design verification, thereby enhancing design quality control and ensuring construction safety.
4. Perfection of the mechanism for managing construction order: For the first time, principles on managing construction order are comprehensively stipulated in the Law, moving towards comprehensive management from the receipt of the notice of commencement until the project is accepted and handed over; while also clarifying the responsibilities of the People's Committees at all levels in detecting, preventing, and handling violations.
5. Specific provisions on force majeure events and fundamental changes of circumstances: The Law specifically stipulates cases of force majeure and fundamental changes of circumstances as a basis for amending contracts and adjusting construction investment projects.

6. Clarification of applicable laws: Clause 2, Article 4 of the Law on Construction 2025 stipulates that matters regarding construction contracts not covered by the Law on Construction shall apply the contract provisions in the Law on Bidding, the Law on Public-Private Partnership Investment, and the Civil Code. This is a new point that helps limit inconsistent interpretations when resolving disputes related to the aforementioned issues.
7. Official recognition of liquidated damages: Clause 2, Article 86 of the Law on Construction 2025 allows parties to a construction contract to agree on a pre-agreed amount of liquidated damages corresponding to the breached construction contract obligations and the severity of the violation.

F. Law on High Technology 2025

The Law on High Technology No. 133/2025/QH15 adds many new policies to promote the development of high technology and strategic technology, notably the classification of enterprises to apply appropriate incentive mechanisms and the enhancement of support for innovation activities and human resource development, specifically:
1. Classification of enterprises to apply incentives: Instead of only having general provisions for high-tech enterprises, the Law for the first time classifies enterprises into high-tech product manufacturing enterprises, Group 1 high-tech enterprises, Group 2 high-tech enterprises, and strategic technology enterprises. Each group must meet different criteria regarding technology, research and development (R&D) activities, localization rates, and domestic ownership ratios, which serve as the basis for applying suitable incentive policies.
2. Application of incentive mechanisms according to enterprise groups: Based on the classification of enterprises, the Law stipulates corresponding incentive policies for each group. Accordingly, strategic technology enterprises and Group 1 high-tech enterprises enjoy the highest level of incentives under the laws on investment, taxation, land, and relevant regulations. Meanwhile, Group 2 high-tech enterprises, high-tech product manufacturing enterprises, and high-tech application activities also enjoy appropriate incentive and support policies under legal provisions, corresponding to their level of meeting the criteria of each group.
3. Promotion of innovative startups and human resource development: The Law adds many policies encouraging the research, development, application, and commercialization of high technology; and concurrently strengthens mechanisms for attracting, training, and developing a contingent of experts, scientists, and high-quality human resources, contributing to improving Vietnam's innovation capacity and technological capabilities.

G. Law on Personal Income Tax 2025

The Law on Personal Income Tax No. 109/2025/QH15 continues to perfect the personal income tax policy towards reducing the tax burden for taxpayers while perfecting the tax administration mechanism for new sources of income. Some notable new points include:

1. Adjustment of the partially progressive tax rate schedule from 7 tiers to 5 tiers: The new Law reduces the number of tax tiers from 7 to 5. The tax rates in the middle tiers are reduced; specifically, Tier 2 is reduced from 15% to 10%, and Tier 3 is reduced from 25% to 20%. The income level subject to the highest tax rate of 35% is raised to exceeding VND 100 million per month.
2. Addition of taxable incomes: Several new types of income are subject to tax, including: Income from the transfer of Vietnam's national internet domain name ".vn"; Income from the transfer of greenhouse gas emission reduction results and carbon credits; Income from the transfer of auction-winning license plates as prescribed by law; Income from the transfer of digital assets; and Income from the transfer of gold bars.
3. Raising the taxable income threshold for income taxed per occurrence: The threshold for determining taxable income for items such as income from winning prizes; income from royalties; income from franchising; income from inheritances and gifts; and other incomes is raised from 10 million VND to 20 million VND per occurrence.
4. Increasing the tax-exempt revenue threshold for business households and individuals: The revenue threshold not subject to tax is increased from 200 million VND to 500 million VND/year. Individuals and business households with revenues from over 500 million VND to 3 billion VND/year can choose to calculate their tax liability based on revenue or income. The Law also adjusts some tax rates for income from winning prizes; income from royalties; income from franchising; income from inheritances and gifts; and other incomes.
5. Raising the family circumstance deductions: The deduction for the taxpayer themselves increases from 11 million VND to 15.5 million VND/month; the deduction for each dependent increases from 4.4 million VND to 6.2 million VND/month. Simultaneously, the Government is assigned to proactively propose adjusting the deduction levels in line with price and income fluctuations.

Note: The Law takes effect from July 1, 2026. However, regulations related to business income and income from salaries and wages of resident individuals (including the partially progressive tax schedule, family circumstance deductions, and related regulations) are applicable from January 1, 2026.

H. Law Amending and Supplementing a Number of Articles of the Law on Criminal Records 2025

The Law Amending and Supplementing a Number of Articles of the Law on Criminal Records No. 107/2025/QH15 amends and supplements many new mechanisms to modernize the management of criminal records and simplify procedures for issuing Criminal Record Certificates.
1. Transfer of criminal record management duties from the Ministry of Justice to the Ministry of Public Security: The Law transfers the state management of criminal records to the Ministry of Public Security, with the Department of Professional Records replacing the National Center for Criminal Records.
2. Construction of a centralized Criminal Record Database connected to the National Population Database: The Law establishes a centralized Criminal Record Database under the Department of Professional Records, connected to the National Population Database and other specialized databases.

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3. Addition of age conditions when requesting a Criminal Record Certificate: The new regulations in the Law Amending and Supplementing a Number of Articles of the Law on Criminal Records 2025 stipulate that only persons aged 16 or older have the right to request the issuance of their own Criminal Record Certificate.

4. Prohibition on requesting Criminal Record Certificate No. 2: From July 1, 2026, agencies, organizations, and individuals are not allowed to request others to submit Criminal Record Certificate No. 2, unless otherwise prescribed by law.

5. Changes to the purpose of using criminal record information: From July 1, 2026, according to new regulations, Criminal Records are primarily used for: Managing cadres, civil servants, and public employees; and Resolving administrative procedures. Compared to the old regulations, the law no longer stipulates the use of criminal records for registering the establishment and management of enterprises, cooperatives, or other business purposes. Agencies and organizations are only allowed to request individuals to provide criminal record information or Criminal Record Certificates in cases prescribed by law, such as serving recruitment for certain specific positions, granting licenses or practicing certificates, or protecting public interests and the legitimate rights and interests of individuals.

6. Recognition of the legal validity of electronic Criminal Record Certificates: The Law Amending and Supplementing a Number of Articles of the Law on Criminal Records 2025 stipulates that Criminal Record Certificates issued in electronic or paper form have the same legal validity.

7. Shortening the time limit for issuing Criminal Record Certificates: The time limit for issuing a Criminal Record Certificate is reduced to 5 working days from the date of receiving a valid request; in cases where there is information relating to criminal convictions or newly committed offences requiring verification, the issuance time limit may be extended but shall not exceed 15 days.

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