

The Andersen logo features a stylized white wing above the word "ANDERSEN" in a white, serif, all-caps font. The background of the entire page is a satellite-style night view of the Earth, showing the illuminated landmasses of Asia and Australia against the dark blue of the oceans and the blackness of space with visible stars.

ANDERSEN®

VIETNAM

Legal and Tax Digest

December 2025

Legal Proceedings

Law No. 150/2025/QH15 on the “**Specialized Court at the International Financial Center**” passed by the National Assembly on December 11, 2025 with effect from January 1, 2026

Vietnam has pioneered the establishment of a specialized court designed specifically to handle disputes arising within its international financial centers (IFCs) located in Ho Chi Minh City and Da Nang.

This critical institutional component helps to ensure stable and effective IFC operations while building investor confidence both domestically and internationally. The court operates within the People’s Court system but functions according to a modern, professional model with specialized dispute resolution mechanisms compatible with international standards and practices.

Court structure and organization

The specialized court is established in Ho Chi Minh City, comprising:

- A court of first instance;
- An appellate court; and
- An administrative support apparatus.

Leadership structure

- Chief Justice
- Deputy Chief Justices
- Presiding Judges and Deputy Presiding Judges
- Judges, court secretaries, civil servants, and employees.

Jurisdiction

- The court has authority over disputes (i) between IFC members; and (ii) between IFC members and non-members (organizations or individuals), but excluding matters involving public interest or State interests.
- The court also handles:
 - The recognition and enforcement of foreign court judgments; and
 - Foreign arbitral awards involving IFC member disputes.

Procedural features

Language

- Proceedings will be in English or in English with Vietnamese translation.
- Judgments and decisions will be issued in English or English with Vietnamese translation.

Trial composition

- First instance: Single judge (3-judge panel for complex cases upon parties’ request and the Chief Justice’s approval).
- Appellate: 3-judge panel.

Electronic proceedings

Procedures may be conducted in electronic environments, providing flexibility and modern case management.

Applicable law

A significant innovation allows parties to agree on applying:

- Vietnamese law;
- Foreign law; or
- International commercial customs.

This applies when at least one party is a foreign individual or organization, aligning with international financial and commercial dispute resolution practices.

Technology, Media, and Telecommunications

Law No. 116/2025/QH15 on “Cybersecurity” passed by the National Assembly on December 11, 2025 with effect from January 1, 2026

This law replaces the 2018 Cybersecurity Law and the 2015 Network Information Security Law. Key highlights are provided below.

Scope and application

The law governs cybersecurity, cybersecurity protection, and the rights, obligations, and responsibilities of relevant agencies, organizations, and individuals in cyberspace.

Key new provisions

Protection for vulnerable groups

The law expands protections for vulnerable populations in cyberspace. Children, elderly individuals, and those with cognitive difficulties are designated as priority groups requiring enhanced education and guidance on cybersecurity skills to improve their capacity for self-protection online.

Child protection in cyberspace

Dedicated provisions establish comprehensive child protection measures:

Parental responsibilities

Parents or legal guardians must:

- Register value-added service accounts using their own information.
- Supervise children’s online activities, including content access, uploads, and sharing.

Platform obligations

- Monitor content to prevent harm to or the abuse of children.
- Block sharing and remove content harmful to children.

- Deploy technical systems to prevent child abuse content.
- Coordinate with the authorities to block sources distributing child abuse material.
- Promptly notify and cooperate with cybersecurity forces.

AI and deepfake prohibition

For the first time, the law explicitly prohibits using AI or new technologies to create fake videos, images, or voice recordings of others in violation of regulations. This addresses growing concerns about AI misuse that can damage honor, dignity, and legitimate rights.

Information system classification

Information systems are classified into five security levels based on potential harm to national security, the social order and safety, and legitimate rights when incidents or violations occur.

Of the five levels, critical national security information systems include:

- Those in the military, security, diplomacy, and cryptography sectors.
- Those in the energy, finance, banking, telecommunications, transportation, and agriculture sectors.
- Systems storing State secrets.
- Automated control and monitoring systems at critical national security facilities.

Content removal requirements

Prohibited content

The law specifies what is considered prohibited information, which includes content that:

- Propagandizes against the State.
- Distorts facts causing public panic.
- Violates national security or the social order.
- Infringes on organizational or individual rights.

Rapid response timelines

Domestic and foreign entities providing internet, telecommunications, and value-added services in Vietnam must:

- Remove violating content within 3-6 hours in emergency situations.
- Provide user information within 24 hours (3 hours in emergencies involving national security or threats to human life).
- Authenticate user information during account registration.
- Maintain account security.

Data localization

Foreign entities collecting or processing Vietnamese user data must:

- Store data within Vietnam.
- Establish branches or representative offices in Vietnam.
- Retain user data (account names, usage times, payment information, IP addresses) according to the statutory periods, even after service termination.

Enhanced cybersecurity autonomy

The State encourages agencies, organizations, and individuals to enhance cybersecurity autonomy and improve capabilities in producing, testing, evaluating, and certifying digital devices, network services, and network applications.

Prohibited acts

The law comprehensively lists prohibited behaviors, including:

- Cyberattacks, cyberterrorism, cyber espionage.
- Distributing malicious software.
- Unauthorized system intrusion.
- Trading illegal goods and services online.
- Spreading disinformation.
- Violating State secrets, trade secrets, and privacy.

Draft Decree Amending and Supplementing Several Articles of Decree No. 69/2024/ND-CP dated June 25, 2024 on the Regulation of Electronic Identification and Authentication

This draft decree contains amendments to previous regulation on the electronic identification and authentication system. We provide below an overview of the key amendments.

New definitions (Article 3)

- **Social welfare payment account:** A collection of agency, organization, and individual information with integrated payment accounts (bank, e-wallet, telecom e-wallet) on the National Identification Application for State disbursements.
- **Operating authority:** The Ministry of Public Security unit managing and operating the electronic identification and authentication system.

Data usage principles (Article 4)

- Agencies, organizations, entities, and individuals can now use electronic identity documents; citizens will not need to submit hard-copy documents.
- Agencies, organizations, entities, and individuals must maintain confidentiality and comply with personal data protection laws.
- Public service users receive fee exemptions/reductions per Law on Fees and Charges No. 97/2015/QH13.

Expanded eligibility (Article 7)

Under the draft decree foreign nationals are also eligible for level 01 (for basic public service access) and level 02 (for additional services such as drivers' licenses, vehicle registration, etc.) accounts. The parameters are provided below.

Vietnamese citizens

- Ages 14+: Level 01 and 02 accounts.
- Ages 6-14: Level 01 and 02 upon request.

- Under 6: Level 01 upon request.

Foreign nationals

- Ages 6+ with 90+ days of legal residence or a valid long-term visa: Level 01 and 02 upon request.
- Under 6 with 90+ days legal residence or a valid long-term visa: Level 01 upon request.

Organizations: Accounts without a classification level.

Document integration (Article 8)

- Automatic updates from national and specialized databases.
- Documents issued by competent authorities integrated into the system.
- State agencies access data per their functions; individuals can access their own data.
- Third parties require consent from system authorities and data subjects.

User features (Article 9)

- **Account integration**: Users can access all State-managed and other information, including social welfare payment accounts, in one place.
- **State incentives**: The government encourages electronic identification for transactions involving credit, telecommunications, transportation, e-commerce, taxation, customs, and import-export.
- **Administrative procedures**: Users submit requests through the application; the system transfers the request to the National Public Service Portal and returns results.
- **Social welfare payments**: Agencies connect directly to access payment account information.

Account management (Articles 15-16)

Locking mechanism:

- Automatic lock/unlock when electronic citizen identity cards are locked/unlocked.
- Expired documents no longer displayed but accounts remain active with expiration warnings.

Authority: The head of the operating authority issues, locks, and unlocks accounts.

System connection (Article 18)

Eligibility: State agencies, political organizations, public service providers.

Application process and requirements:

- Minimum of a Level 3 information system security.
- Submit a request to the operating authority.
- There is a 20-day assessment period.

Data protection: Shared data cannot be provided to third parties except if legally prescribed.

Administrative efficiency (Article 18)

The decree specifies a 30% reduction in processing time for electronic authentication service business certificates.

Electronic citizen identity cards (Article 28)

Displayed as a National Identification Application feature matching the physical card format with system-updated information.

Digital platform integration (Article 32)

National digital platforms must integrate electronic identification accounts for authentication, login, and transactions to ensure transparency and prevent fraud.

VNeID utility development (Article 33)

Process:

- Meet connection requirements.
- Submit request specifying scope, purpose, data needs, and resources.
- 20-day evaluation with approval or rejection.
- No registration fees.

Mandatory account linking (Article 40)

Covered sectors: Healthcare, education, securities, telecommunications, banking, e-commerce, electronic contracts, social networks, cross-border services, national defense-security.

Requirements:

- New accounts: Authenticate and link before use.
- Existing accounts: Link by July 1, 2026.

Implementation: Sector ministers' issue specific transaction lists requiring mandatory linkage.

Additional provisions

Two new catalogs of documents for organizational and individual integration into the system.

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