KEY VIETNAMESE LAWS IN FORCE FROM 1 JULY 2026

July 2026 is a significant regulatory compliance milestone in Vietnam. A substantial package of new and replacement statutes became effective on 1 July 2026 across e-commerce, personal and business taxation, cybersecurity, high technology, construction, digital transformation and judicial records. Businesses should use this period to identify which rules apply, confirm the relevant decrees and circulars, update policies and systems, assign internal ownership and document implementation.

AT A GLANCE

Law		General effective date	Primary business relevance
E-commerce	122/2025/QH15	1 July 2026	Platforms, sellers, livestreams, affiliates and cross-border activity
Personal income tax	109/2025/QH15, as amended	1 July 2026*	Payroll, withholding, business individuals and targeted exemptions
Cybersecurity	116/2025/QH15	1 July 2026	Information systems, online services, data security and incident controls
High technology	133/2025/QH15	1 July 2026	R&D, strategic technology, investment criteria and incentives
Construction	135/2025/QH15	1 July 2026**	Project appraisal, permitting, design responsibility and digital/ green requirements
Digital transformation	148/2025/QH15	1 July 2026	Digital infrastructure, platforms, data and state digital programmes
Judicial records amendment	107/2025/QH15	1 July 2026	HR screening, electronic records and restrictions on certificate requests
Tax administration	108/2025/QH15	1 July 2026***	Digital tax administration, platform tax, risk grouping and e-invoicing

* *Salary/wage and business-income rules for resident individuals apply from the 2026 tax year.*

** *Certain provisions applied from 1 January 2026.*

*** *Article 13 and specified e-invoice rules for household and individual businesses applied from 1 January 2026.*

This note covers some of the most important legislative developments, and is not intended to be comprehensive list of all laws or regulations that have been published or became effective during the specified period.

1. LAW ON E-COMMERCE

Law No. 122/2025/QH15; implementing Decree No. 248/2026/ND-CP

The Law on E-commerce was enacted on 10 December 2025 and took effect on 1 July 2026. It is Vietnam's first standalone statute dedicated to e-commerce and moves the core legal framework beyond the previous decree-based regime. The Law and Decree No. 248/2026/ND-CP took effect together.

Key provisions

- Intermediate e-commerce platform operators must verify sellers before permitting them to trade and must maintain clearer seller-information and platform-governance controls.
- Platforms must publish operating rules, receive reports and complaints, retain the information required by law, cooperate with competent authorities and address stores, products or content showing signs of violation.
- Social networks with integrated commercial functions must identify seller accounts and distinguish ordinary social communication from business activity.
- Livestream sellers, including hired presenters and influencers, must be identity-verified; product representations must be truthful and must not mislead consumers about use, quality, origin, price, warranty or supply capability.
- Affiliate-marketing participants must be transparent about their roles, referral links or codes and related responsibilities.
- Consumer protection is reinforced through information, complaint, personal-data and dispute-resolution rights. Cross-border e-commerce and foreign actors conducting business in Vietnam are expressly within the compliance focus of the new regime.

2. LAW ON PERSONAL INCOME TAX

Law No. 109/2025/QH15, as amended by Law No. 09/2026/QH16; Decree No. 253/2026/ND-CP

The new Personal Income Tax Law generally took effect on 1 July 2026. However, the rules concerning business income and salary/wage income of resident individuals apply from the 2026 tax year. The Law must be read as amended by Law No. 09/2026/QH16, which took effect on 24 April 2026, and together with Decree No. 253/2026/ND-CP and the Ministry of Finance guidance.

Key provisions

- The statutory family-circumstance deduction is VND 15.5 million per month for the taxpayer and VND 6.2 million per month for each dependent.
- The progressive schedule for salary and wage income of resident individuals is reduced from seven brackets to five, with wider bands.
- The taxable-income threshold for lottery winnings, royalties, franchises, inheritances and gifts is increased from VND 10 million to VND 20 million.
- The annual revenue threshold below which household and individual businesses do not pay personal income tax is increased to VND 500 million. The Law also introduces income-based calculation methods for specified business-revenue bands.
- The tax base expressly addresses newer forms of income, including business conducted through e-commerce or digital platforms and specified transfers of digital assets, carbon credits and other listed assets.
- Targeted exemptions include the first transfer of recognized greenhouse-gas emission reductions or carbon credits and five-year salary/wage exemptions for qualifying high-quality digital-technology personnel and high-technology personnel performing eligible R&D.

3. LAW ON CYBERSECURITY

Law No. 116/2025/QH15

The 2025 Law on Cybersecurity took effect on 1 July 2026 and consolidates the continuing provisions of the 2018 Law on Cybersecurity and the 2015 Law on Network Information Security into a unified framework. Its scope extends beyond technical security to information, data, online-service and national-cyberspace protection.

Key provisions

- The Law standardizes core concepts, including cybersecurity, network information security, data security and national cyberspace.
- Information systems are classified across five cybersecurity levels. Systems at higher levels, particularly systems important to national security, are subject to enhanced assessment, certification, monitoring, annual self-review and incident-response requirements.
- Prohibited conduct now expressly includes unlawful use of artificial intelligence or new technology to impersonate another person's video, image or voice, and unlawful collection, use, dissemination, exchange or trading of personal information and data.

4. LAW ON HIGH TECHNOLOGY

Law No. 133/2025/QH15

The new Law on High Technology took effect on 1 July 2026 and replaces the 2008 Law on High Technology. It is intended to channel policy support toward high technology and newly defined strategic technology based on measurable technological and economic outcomes.

Key provisions

- The Law codifies the concept of strategic technology: technology with disruptive and broad effects that is important to national technological autonomy, competitiveness, defence or security.
- Eligibility for high-technology and strategic-technology classifications and support is linked to more transparent quantitative criteria, including total factor productivity, value added, localization, R&D expenditure and technological mastery or autonomy.
- Incentives are structured according to the level and quality of the activity, with the strongest support directed to strategic-technology projects, strategic-technology R&D centres and leading high-technology enterprises meeting the prescribed criteria.

5. LAW ON CONSTRUCTION

Law No. 135/2025/QH15

The new Construction Law generally took effect on 1 July 2026, although specified provisions in Articles 43, 71 and 95 applied from 1 January 2026. It replaces the prior construction-law framework and restructures project preparation, appraisal, permitting, professional capacity and digital construction management.

Key provisions

- Construction projects are classified by investment form rather than principally by source of capital, with the objective of simplifying procedures while preserving safety and public-interest controls.
- The Law applies a one-control-point approach between project preparation and commencement: works subject to appraisal by the specialized construction authority generally do not require a separate construction permit, while remaining works are managed through the permit procedure.
- Permit conditions, dossiers and procedures are simplified and are intended to support fully online processing. Detailed permit exemptions and project-specific conditions must be checked under the Law and implementing decree rather than applied by analogy.

6. LAW ON DIGITAL TRANSFORMATION

Law No. 148/2025/QH15

The Law on Digital Transformation was enacted on 11 December 2025 and took effect on 1 July 2026. It establishes the overarching statutory framework for Vietnam's digital-transformation programme and supersedes the 2006 Law on Information Technology, subject to transitional review and continued operation of existing implementing texts where legally preserved.

Key provisions

- The Law covers digital-transformation activities across digital government, the digital economy and digital society, including the application of information technology and the development of digital infrastructure, systems, platforms, data and services.
- It assigns implementation responsibilities to ministries, agencies and local authorities and provides the legal basis for national strategies, programmes, plans, projects and policies concerning information-technology application and digital transformation.

7. AMENDMENT TO THE LAW ON JUDICIAL RECORDS

Law No. 107/2025/QH15

Law No. 107/2025/QH15 amending the Law on Judicial Records took effect on 1 July 2026. It transfers central responsibility for judicial-record management and the public service for issuing judicial-record certificates from the Ministry of Justice to the Ministry of Public Security and accelerates the move to a centralized electronic system.

Key provisions

- The national judicial-record database is centralized under the Ministry of Public Security and connected with the national population database and relevant specialist databases.
- Electronic judicial-record certificates are recognized, and judicial-record information displayed through VNeID may have the same legal value as the certificate in the circumstances prescribed by law.

8. LAW ON TAX ADMINISTRATION

Law No. 108/2025/QH15; Decrees Nos. 252/2026/ND-CP and 254/2026/ND-CP

The new Law on Tax Administration generally took effect on 1 July 2026 and replaces the 2019 Law on Tax Administration. Article 13 and specified e-invoice provisions for household and individual businesses applied from 1 January 2026. The Law is implemented in part by Decrees Nos. 252/2026/ND-CP and 254/2026/ND-CP.

Key provisions

- Taxpayers expressly include foreign organizations and individuals conducting business or deriving income in Vietnam, including business conducted through e-commerce and other digital platforms.
- Tax authorities classify taxpayers using business characteristics, legal and ownership form, scale, revenue, budget contribution, compliance level and compliance history to determine priority regimes, management resources and appropriate controls.
- Taxpayers may supplement an inaccurate tax return within five years from the filing deadline for the affected period, subject to the statutory conditions and special rules where the matter has already been inspected or checked.

COMPLIANCE REMINDER: MANDATORY ORGANIZATIONAL ELECTRONIC IDENTIFICATION ACCOUNTS

Companies should confirm that they have completed the transition to an organizational **electronic identification account on Vietnam's VNeID platform**.

Under Decree No. 69/2024/ND-CP, accounts previously created for organizations through the National Public Service Portal or ministerial and provincial administrative-procedure systems were permitted to remain in use only until 30 June 2025.

Since 1 July 2025, organizations have been required to use their VNeID organizational electronic identification accounts to access and carry out relevant online administrative procedures. As the transition has now been in effect for approximately one year, businesses should no longer treat registration as a preparatory matter. They should verify that the organizational account is active, that the registered legal-representative and authorization information remains current, and that appropriate personnel are able to access the account and complete filings when required. Failure to maintain an operational account may delay or prevent the company from submitting applications, notifications and other administrative filings through connected government systems.

COMPLIANCE REMINDER: ULTIMATE BENEFICIAL OWNERSHIP INFORMATION

Companies should review their compliance with Vietnam's recently introduced ultimate beneficial ownership requirements. Since 1 July 2025, enterprises with legal personality—including limited liability companies, partnerships and joint-stock companies—have been required to identify their ultimate beneficial owners, maintain an appropriate list in paper or electronic form and provide the prescribed information to the provincial business registration authority.

Companies established before 1 July 2025 were not required to make an immediate standalone filing. However, they must provide their beneficial-ownership information when they next submit an application or notification concerning a change in their enterprise-registration information. Companies should therefore identify their beneficial owners in advance, review direct and indirect ownership chains, document any relevant control rights, maintain the required internal list and ensure that the information is included in their next corporate filing.

This has become particularly important following the introduction, with effect from 21 July 2026, of specific administrative penalties for failure to declare, update or accurately report beneficial-ownership information. A pre-existing company that fails to provide the required information during its next enterprise-registration procedure may be subject to a fine of up to VND 100 million, in addition to being required to remedy the omission.

Please **contact** Andersen Vietnam team for support in implementing your legal and tax compliance procedures.

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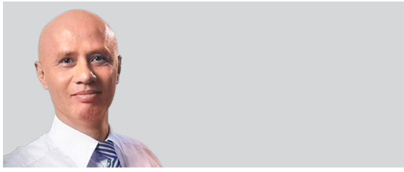

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