

LEGAL UPDATES BY PRACTICE AREA

- Business – Investment
- Business – Commerce
- Finance – Tax
- Housing – Land – Construction
- Labor – Wages – Insurance
- Transportation – Logistics
- Other Sectors

LEGAL DOCUMENTS ISSUED IN SEPTEMBER 2026

Enterprises – Investment

1. Decree No. 290/2026/ND-CP amending Decree No. 06/2013/ND-CP on the protection of government agencies and enterprises.
Effective date: September 15, 2026.

Business – Commercial

1. Decree No. 292/2026/ND-CP providing guidance on the Law on Foreign Trade Management.
Effective date: 5 September 2026
2. Decree No. 302/2026/ND-CP providing guidance on the Law on Commerce regarding the trading of goods through the Commodity Exchange.
Effective date: 15 September 2026
3. Decree No. 303/2026/ND-CP amending Decree No. 32/2024/ND-CP on the management and development of industrial clusters.
Effective date: 15 September 2026
4. Decree No. 312/2026/ND-CP on the integration of national security with socio-economic development and the integration of socio-economic development with national security.
Effective date: 22 September 2026
5. Circular No. 41/2026/TT-BCT, promulgated by the Minister of Industry and Trade, prescribing the Lists of scrap materials and used goods subject to the temporary suspension of temporary import for re-export and border-gate transfer.
Effective date: 5 September 2026
6. Circular No. 42/2026/TT-BCT prescribing the detailed List of dual-use goods under the management authority of the Ministry of Industry and Trade.
Effective date: 12 September 2026

7. Circular No. 85/2026/TT-BTC, promulgated by the Minister of Finance, prescribing the classification of goods and the analysis procedures for the classification of exported and imported goods.
Effective date: 15 September 2026
8. Circular No. 46/2026/TT-BKHCN, promulgated by the Minister of Science and Technology, prescribing the conditions, criteria, and procedures for considering and awarding product and goods quality awards to organizations and individuals.
Effective date: 20 September 2026
9. Circular No. 47/2026/TT-BKHCN, promulgated by the Minister of Science and Technology, prescribing professional training activities for assessors, testing personnel, inspectors, productivity and quality experts, and quality control personnel for products and goods.
Effective date: 20 September 2026
10. Decision No. 2040/QD-BCT of 2026 announcing new administrative procedures and amendments and supplements to existing administrative procedures in the field of import and export under the management authority of the Ministry of Industry and Trade.
Effective date: 5 September 2026
11. Decision No. 2140/QD-BTC of 2026 announcing administrative procedures that are amended, supplemented, or abolished in the field of customs under the state management authority of the Ministry of Finance.
Effective date: 15 September 2026

Finance – Tax

1. Decree No. 284/2026/ND-CP on administrative penalties for violations relating to crypto assets and the crypto asset market
Effective date: September 1, 2026
2. Circular No. 76/2026/TT-BTC providing guidance on the purchase of professional liability insurance for practicing auditors or the establishment of a professional risk reserve fund in independent audit activities, issued by the Minister of Finance
Effective date: September 1, 2026
3. Circular No. 98/2026/TT-BTC promulgating a model internal audit regulation applicable to state agencies and public service providers, issued by the Minister of Finance
Effective date: September 1, 2026
4. Circular No. 105/2026/TT-BTC repealing Circular No. 87/2019/TT-BTC providing guidance on the imposition of administrative penalties for violations in the State Treasury sector, issued by the Minister of Finance
Effective date: September 5, 2026
5. Circular No. 110/2026/TT-BTC repealing certain Circulars and Decisions issued by the Minister of Finance in the tax sector
Effective date: September 12, 2026
6. Circular No. 39/2026/TT-NHNN amending Circular No. 16/2014/TT-NHNN providing guidance on the use of foreign-currency accounts and Vietnamese-dong accounts by

residents and non-residents at authorized banks, issued by the Governor of the State Bank of Vietnam

Effective date: September 19, 2026

Housing – Real Estate – Construction

1. Decree No. 326/2026/ND-CP on Location Identification
Effective date: September 1, 2026
2. Circular No. 32/2026/TT-BNNMT on the Repeal, in Whole or in Part, of Certain Legal Normative Documents Promulgated by the Minister of Agriculture and Environment
Effective date: September 18, 2026
3. Circular No. 57/2026/TT-BXD on the Appraisal of Designs, Technical Inspection, Inspection, Technical Safety Certification, and Environmental Pollution Prevention for Offshore Oil and Gas Exploration, Exploitation, and Transportation Vehicles and Equipment, Promulgated by the Minister of Construction
Effective date: September 1, 2026
4. Circular No. 63/2026/TT-BXD on Construction Cost Estimates for Component Project 2 under the Lao Cai – Hanoi – Hai Phong Railway Construction Investment Project, Promulgated by the Minister of Construction
Effective date: September 15, 2026
5. Decision No. 3220/QD-BNNMT of 2026 on the Abolition of Internal Administrative Procedures in the Forestry and Forest Protection Sector under the Management Authority of the Ministry of Agriculture and Environment
Effective date: September 1, 2026
6. Decision No. 42/2026/QD-TTg on the Updated List of Greenhouse Gas-Emitting Sectors and Facilities Required to Conduct Greenhouse Gas Inventories, Promulgated by the Prime Minister
Effective date: September 25, 2026

Labour – Wages – Social Insurance

1. Decree No. 285/2026/ND-CP amending Decree No. 46/2019/ND-CP on administrative penalties for violations in the sports sector, as amended by Decree No. 129/2021/ND-CP
Effective date: September 1, 2026
2. Decree No. 287/2026/ND-CP on Royalties in the Fields of Cinematography, Fine Arts, Photography, Performing Arts, Journalism, and Publishing
Có hiệu lực ngày: 01/09/2026
3. Decree No. 283/2026/ND-CP on Administrative Penalties for Violations in the Areas of Labour, Social Insurance, and Vietnamese Workers Employed Overseas under Contracts
Effective date: September 10, 2026

4. Circular No. 56/2026/TT-BXD on Working Hours and Rest Periods for Employees Performing Specialised Work at Sea in the Provision of Public Services for Maritime Safety, Promulgated by the Minister of Construction
Có hiệu lực ngày: 01/09/2026 Effective date: September 1, 2026
5. Circular No. 59/2026/TT-BGDDT on Full-Time Contract Teachers after Retirement and Visiting Teachers, Promulgated by the Minister of Education and Training
Effective date: September 1, 2026
6. Circular No. 21/2026/TT-BVHTTDL amending Circular No. 02/2025/TT-BVHTTDL on Economic and Technical Norms for Services for Organising Domestic and International Sports Competitions Hosted by Vietnam, Promulgated by the Minister of Culture, Sports and Tourism
Effective date: September 15, 2026
7. Circular No. 111/2026/TT-BTC repealing a Circular in the field of voluntary supplementary pension schemes, Promulgated by the Minister of Finance
Effective date: September 15, 2026

Giao thông – Vận tải:

1. Circular No. 44/2026/TT-BXD on Criteria, Inspection, Monitoring, Evaluation, and Acceptance of the Quality of Public Services for Maritime Safety, Promulgated by the Minister of Construction
Effective date: September 1, 2026
2. Circular No. 57/2026/TT-BXD on Design Appraisal, Technical Inspection, Inspection, Technical Safety Certification, and Environmental Pollution Prevention for Offshore Oil and Gas Exploration, Exploitation, and Transportation Vehicles and Equipment, Promulgated by the Minister of Construction
Effective date: September 1, 2026
3. Circular No. 58/2026/TT-BXD on the Registration and Inspection of Vietnamese-Flagged Ships, Promulgated by the Minister of Construction
Effective date: September 1, 2026
4. Circular No. 126/2026/TT-BCA on Procedures for Disbursements from the Road Traffic Accident Damage Mitigation Fund, Promulgated by the Minister of Public Security
Effective date: September 1, 2026
5. Decision No. 1348/QĐ-BXD of 2026 announcing amended and supplemented administrative procedures in the vehicle and vessel inspection sector under the management authority of the Ministry of Construction.
Effective date: September 1, 2026

Other Sectors

1. Law on Access to Information 2026
Effective date: September 1, 2026

2. Decree No. 326/2026/ND-CP on Location Identification
Effective date: September 1, 2026
3. Decree No. 337/2026/ND-CP providing guidance on the Law on Access
Effective date: September 1, 2026
4. Decision No. 1348/QD-BXD of 2026 announcing amended and supplemented administrative procedures in the vehicle and vessel inspection sector under the management authority of the Ministry of Construction
Effective date: September 1, 2026
5. Decision No. 2040/QD-BCT of 2026 announcing new, amended, and supplemented administrative procedures in the import and export sector under the management authority of the Ministry of Industry and Trade
Effective date: September 5, 2026
6. Decision No. 2140/QD-BTC of 2026 announcing amended, supplemented, and repealed administrative procedures in the customs sector under the State management authority of the Ministry of Finance
Effective date: September 15, 2026

KEY LEGAL DOCUMENTS TAKING EFFECT IN SEPTEMBER 2026

1. Key Changes under Decree No. 284/2026/ND-CP on Administrative Penalties for Violations Relating to Crypto Assets and the Crypto Asset Market

On July 16, 2026, the Government issued Decree No. 284/2026/ND-CP prescribing administrative penalties for violations relating to crypto assets and the crypto asset market.

Under Article 6 of Decree No. 284/2026/ND-CP, a crypto asset issuer that offers or issues crypto assets to persons or entities not eligible under the applicable regulations, or that conducts an offering or issuance without satisfying the conditions specified in Article 5 of Resolution No. 05/2025/NQ-CP, is subject to a fine ranging from VND 150 million to VND 200 million.

In addition to monetary penalties, violating organisations may be subject to additional sanctions and remedial measures. In particular, an organisation may have its crypto asset offering or issuance activities suspended for a period of six to twelve months.

The violating organisation may also be required to cancel the relevant crypto asset offering or issuance and refund in full all amounts collected from such offering or issuance.

Where an individual commits a violation corresponding to one committed by an organisation, the applicable fine is equal to one-half of the fine imposed on the organisation.

The Decree also provides for the handling of violations committed after Resolution No. 05/2025/NQ-CP expires, as well as violations arising where the Government decides to temporarily suspend, suspend, or terminate the pilot implementation of the crypto asset market in Vietnam.

Effective date: September 1, 2026.

2. Key Changes under the Law on Access to Information 2026

The Law on Access to Information 2026 governs citizens' right of access to information and specifies the circumstances and categories of information that citizens are not permitted to access under the law.

Under Article 15 of the Law on Access to Information 2026, six categories of information are generally not accessible to citizens, including: state secrets; information concerning private life, personal and family secrets, and personal data; trade secrets; information whose disclosure may harm the interests of the State or the lawful rights and interests of agencies, organisations, or individuals; official or work-related confidential information; and information relating to meetings and documents prepared for the internal operations of agencies or organisations.

With respect to state secrets, citizens may access such information once it has been declassified in accordance with applicable law.

Similarly, information concerning private life, personal and family secrets, personal data, and trade secrets is generally subject to access restrictions, except in specific circumstances permitted by law.

The Law also restricts access to information whose disclosure could adversely affect State interests, national defence, national security, foreign relations, public order and safety, or public health, or could endanger the life, health, property, rights, or lawful interests of other agencies, organisations, or individuals.

In addition, confidential work-related information, information concerning internal meetings, and documents prepared by agencies or organisations for internal purposes are also among the categories of information that citizens may not access.

For the purposes of the Law, access to information means citizens' right to read, view, listen to, take notes, copy, photograph, or download information in accordance with the law.

Effective date: September 1, 2026.

3. Decree No. 283/2026/ND-CP on Administrative Penalties in the Areas of Labour, Social Insurance, and Vietnamese Workers Employed Overseas

On July 15, 2026, the Government issued Decree No. 283/2026/ND-CP prescribing administrative penalties for violations in the areas of labour, social insurance, and Vietnamese workers employed overseas under contracts.

The Decree sets out administrative violations, applicable sanctions and penalty levels, remedial measures, the authority to prepare records of violations and impose administrative penalties, as well as procedures for enforcing administrative penalty decisions in these areas.

In the labour sector, the Decree addresses violations relating to employment, recruitment and labour management; employment conditions and labour relations; occupational safety and health; and employee representative organisations at the workplace.

Notably, under Article 11 of Decree No. 283/2026/ND-CP, an employer may be subject to a fine ranging from VND 1 million to VND 3 million for violations such as failing to make the required declaration of labour utilisation, charging workers fees in connection with recruitment, failing to fully record information in the labour management register, or failing to produce such register at the request of a competent authority.

For violations such as discrimination in employment, employing workers who do not meet applicable training or professional certification requirements, failing to report changes in the workforce, or failing to maintain a labour management register as required by law, an organisation or individual may be fined between VND 5 million and VND 10 million.

In particular, any person who solicits, entices, promises benefits to, makes false advertisements to, or otherwise uses deceptive means to defraud or recruit workers for the purpose of exploitation or forced labour, where the conduct does not reach the threshold for criminal prosecution, may be fined between VND 50 million and VND 75 million.

In addition to monetary penalties, an employer that charges workers fees in connection with recruitment may be required to refund the amounts collected to the affected workers.

Effective date: September 10, 2026.

4. Decree No. 292/2026/ND-CP Providing Guidance on the Law on Foreign Trade Management

On July 22, 2026, the Government issued Decree No. 292/2026/ND-CP detailing certain provisions of, and providing measures for the implementation of, the Law on Foreign Trade Management.

Among other matters, the Decree sets out procedures for obtaining export and import licences for goods subject to temporary suspension measures on export or import.

An application for a licence must include an application form using Form No. 01 in Appendix VII; supporting documents explaining the intended use plan, goods management procedures, and the proposed handling of the goods after use; and a report on the implementation of previously issued licences, where applicable.

Regarding the licensing process, the trader must submit the application dossier to the licensing authority. If the dossier is incomplete or additional documents are required, the licensing authority must notify the trader within three working days from receipt of the dossier so that the trader can complete it.

Within two working days after receiving a complete and valid dossier, the licensing authority must forward the dossier to the relevant ministry or ministerial-level agency for consultation. Within five working days of receiving the request for consultation, the relevant ministry or ministerial-level agency must provide a written response stating whether it agrees to the issuance of the licence.

After receiving the relevant opinions, the licensing authority must, within three working days, issue the licence to the trader or provide a written explanation of the reasons for refusing to issue the licence.

The validity period of the licence is determined by the licensing authority on a case-by-case basis. For goods subject to temporary suspension measures on export or import, the permitted period for storage and use in Vietnam is determined based on the trader's registration with the licensing authority, but must not exceed

Effective date: September 05, 2026.