

LEGAL DOCUMENTS UPDATED BY PRACTICE AREA

- Enterprise – Investment
- Business – Trade
- Finance – Tax
- Housing – Land – Construction
- Labor – Wages – Insurance
- Transport
- Other Areas

Legal Documents Taking Effect in October 2026

Enterprise – Investment

1. Decree No. 377/2026/ND-CP amending the Decrees guiding the Law on Public-Private Partnership Investment

Effective date: 01 October 2026

2. Decree No. 325/2026/ND-CP on the specific operating mechanism and financial management of the Vietnam National Coal – Mineral Industries Group (Vinacomin)

Effective date: 05 October 2026

3. Decree No. 358/2026/ND-CP on the operating mechanism and financial management of the Vietnam Debt Trading One-Member Limited Liability Company

Effective date: 30 October 2026

4. Circular No. 138/2026/TT-BTC guiding Decree No. 200/2026/ND-CP on the offering and trading of privately placed corporate bonds in the domestic market and the offering of corporate bonds in the international market, issued by the Minister of Finance

Effective date: 01 October 2026

Business – Trade

1. Decree No. 365/2026/ND-CP on rice export and import business

Effective date: 01 October 2026

2. Decree No. 342/2026/ND-CP guiding the Law on Commerce and the Law on Foreign Trade Management on the purchase and sale of goods and activities directly related to the purchase and sale of goods by foreign investors and foreign-invested economic organizations in Vietnam

Effective date: 18 October 2026

3. Circular No. 11/2026/TT-BCT on food traceability within the scope of management of the Ministry of Industry and Trade

Effective date: 01 October 2026

4. Decision No. 2405/QĐ-BCT of 2026 announcing amended and supplemented administrative procedures in the field of International Trade within the management scope of the Ministry of Industry and Trade

Effective date: 18 October 2026

Finance – Tax

1. Resolution No. 43/2026/NQ-CP extending the application period of preferential import tax, environmental protection tax and value-added tax on gasoline and oil products, raw materials for the production of gasoline and oil, and aviation fuel, issued by the Government

Effective date: 01 October 2026

2. Decree No. 316/2026/ND-CP amending Decree No. 135/2025/ND-CP on the financial regime for credit institutions and foreign bank branches, and on financial supervision and evaluation of the efficiency of state capital investment in credit institutions in which the State holds 100% of charter capital and credit institutions with state capital

Effective date: 01 October 2026

3. Circular No. 52/2026/TT-NHNN on the conditions, dossiers and procedures for opening, and the scope of operations of, transaction offices of foreign bank branches in free trade zones and non-tariff zones, issued by the Governor of the State Bank of Vietnam

Effective date: 01 October 2026

4. Circular No. 45/2026/TT-NHNN amending Circular No. 01/2024/TT-NHNN on the management of serial numbers of newly printed banknotes of the State Bank of Vietnam

Effective date: 10 October 2026

5. Circular No. 42/2026/TT-NHNN amending Circular No. 03/2020/TT-NHNN on the destruction of money of the State Bank of Vietnam

Effective date: 13 October 2026

Housing – Land – Construction

1. Law on Urban Development 2026

Effective date: 01 October 2026

2. Circular No. 128/2026/TT-BQP guiding the content of master site-layout planning of barracks within the Ministry of National Defense

Effective date: 19 October 2026

Labor – Wages – Insurance

1. Decree No. 346/2026/ND-CP amending Decree No. 58/2018/ND-CP on agricultural insurance

Effective date: 20 October 2026

2. Circular No. 17/2026/TT-BNV on unit prices of public non-business services using the Unemployment Insurance Fund, issued by the Minister of Home Affairs
Effective date: 01 October 2026
3. Circular No. 32/2026/TT-BYT on the registration for circulation of medicines and medicinal ingredients, issued by the Minister of Health
Effective date: 01 October 2026
4. Decision No. 726/QD-BHXH of 2026 on the remuneration rate payable to organizations supporting the development of participants in social insurance, unemployment insurance and health insurance, issued by Vietnam Social Security
Effective date: 01 October 2026
5. Decision No. 2468/QD-BCT of 2026 temporarily suspending the effect of Circular No. 11/2026/TT-BCT on food traceability within the scope of management of the Ministry of Industry and Trade
Effective date: 01 October 2026
6. Decision No. 3773/QD-BNNMT of 2026 on the Plan for implementing Decision No. 1685/QD-TTg on the Plan for implementing Conclusion No. 62-KL/TW on improving national labor productivity in association with the synchronous, modern and effective development of the labor market in the new period, issued by the Minister of Agriculture and Environment
Effective date: 02 October 2026
7. Decision No. 2897/QD-BGDDT of 2026 on the Plan for implementing Decision No. 1415/QD-TTg on the National Program on child protection and on preventing and reducing child labor in violation of the law for the 2026–2030 period, issued by the Minister of Education and Training
Effective date: 05 October 2026
8. Decision No. 3033/QD-BYT of 2026 announcing new, amended, supplemented and repealed administrative procedures in the field of Social Protection within the management scope of the Ministry of Health
Effective date: 05 October 2026
9. Decision No. 3044/QD-BYT of 2026 announcing amended and supplemented administrative procedures in the field of Pharmaceuticals within the management scope of the Ministry of Health, as provided in Circular No. 32/2026/TT-BYT on the registration for circulation of medicines and medicinal ingredients
Effective date: 01 October 2026
10. Decision No. 2722/QD-BTC of 2026 announcing amended, supplemented and repealed administrative procedures in the field of Insurance Business within the management scope of the Ministry of Finance
Effective date: 20 October 2026

Transport:

1. Resolution No. 38/2026/QH16 on the investment policy for the Ring Road 5 – Hanoi Capital Region construction investment project, issued by the National Assembly
Effective date: 08 October 2026
2. Circular No. 12/2026/TT-BXD on the National Technical Regulation on motors used for electric motorcycles and electric mopeds, issued by the Minister of Construction
Effective date: 09 October 2026
3. Circular No. 13/2026/TT-BXD on the National Technical Regulation on batteries used for electric motorcycles and electric mopeds, issued by the Minister of Construction
Effective date: 09 October 2026
4. Circular No. 65/2026/TT-BXD on economic and technical norms for depth sounding surveys in the maritime sector using state budget funds, issued by the Minister of Construction
Effective date: 01 October 2026
5. Circular No. 66/2026/TT-BXD on the management and maintenance of aviation infrastructure works, issued by the Minister of Construction
Effective date: 08 October 2026
6. Circular No. 118/2026/TT-BQP amending Circular No. 69/2024/TT-BQP on the registration, management and use of motor vehicles and specialized vehicles and machinery within the management scope of the Ministry of National Defense
Effective date: 10 October 2026
7. Circular No. 127/2026/TT-BTC on information indicators and declaration document forms for exit, entry and transit procedures for means of transport through airport, seaport, railway, road and inland waterway border gates, issued by the Minister of Finance
Effective date: 15 October 2026
8. Decision No. 1679/QĐ-BXD of 2026 on service charge rates for passenger services at Long Thanh International Airport, issued by the Minister of Construction
Effective date: 01 October 2026

Other Areas

1. Resolution No. 24/2026/QH16 on the pilot implementation of the public lawyer institution, issued by the National Assembly
Effective date: 01 October 2026
2. Resolution No. 04/2026/NQ-HĐTP guiding the application of provisions on special mechanisms and policies within the authority of the Courts when resolving and adjudicating violations of land law, as provided in Resolution No. 29/2026/QH16, issued by the Council of Judges of the Supreme People's Court
Effective date: 15 October 2026

3. Decree No. 322/2026/ND-CP amending Decree No. 86/2021/ND-CP on Vietnamese citizens going abroad to study, teach, conduct scientific research and engage in academic exchange
Effective date: 05 October 2026
4. Decree No. 328/2026/ND-CP on the prevention and combating of fake news and false information
Effective date: 05 October 2026
5. Decree No. 364/2026/ND-CP guiding Resolution No. 24/2026/QH16 on the pilot implementation of the public lawyer institution
Effective date: 01 October 2026
6. Joint Circular No. 13/2026/TTLT-VKSNDTC-TANDTC-BCA-BQP-BTP on coordination among agencies in compiling statistics on judicial expertise in criminal proceedings, issued by the Procurator General of the Supreme People's Procuracy, the Chief Justice of the Supreme People's Court, the Minister of Public Security, the Minister of National Defense and the Minister of Justice
Effective date: 15 October 2026
7. Circular No. 14/2026/TT-BTP guiding the performance of administrative procedures in the electronic environment, issued by the Minister of Justice
Effective date: 10 October 2026
8. Circular No. 16/2026/TT-TANDTC on the public disclosure of the activities of the People's Courts, issued by the Chief Justice of the Supreme People's Court
Effective date: 01 October 2026
9. Circular No. 38/2026/TT-BNNMT on the criteria, order and procedures for recognizing technical advances in agriculture and the environment, issued by the Minister of Agriculture and Environment
Effective date: 26 October 2026
10. Circular No. 68/2026/TT-BGDDT on the teaching of general education cultural knowledge in the training programs of special disciplines and occupations, issued by the Minister of Education and Training
Effective date: 08 October 2026
11. Circular No. 72/2026/TT-BGDDT on cooperation and linkage in training in vocational education, issued by the Minister of Education and Training
Effective date: 12 October 2026
12. Circular No. 107/2026/TT-BTC guiding professional accounting for civil judgment enforcement, issued by the Minister of Finance
Effective date: 01 October 2026
13. Circular No. 120/2026/TT-BTC on the content and expenditure levels for verifying, identifying, protecting and supporting victims, and persons in the process of being identified as victims, of human trafficking and accompanying persons under 18 years

old, as provided in Decree No. 162/2025/ND-CP guiding the Law on Human Trafficking Prevention and Combat, issued by the Minister of Finance

Effective date: 02 October 2026

14. Decision No. 1434/QD-CHQ of 2026 on interim provisions on the format of data messages for electronic documents relating to imported and exported goods, issued by the Director General of the Customs Department

Effective date: 15 October 2026

HIGHLIGHTS OF KEY LEGAL DOCUMENTS

1. Decree No. 342/2026/ND-CP guiding the Law on Commerce and the Law on Foreign Trade Management on the purchase and sale of goods and activities directly related to the purchase and sale of goods by foreign investors and foreign-invested economic organizations in Vietnam

On 03 September 2026, the Government issued Decree No. 342/2026/ND-CP detailing the Law on Commerce and the Law on Foreign Trade Management regarding the purchase and sale of goods and activities directly related to the purchase and sale of goods by foreign investors and foreign-invested economic organizations in Vietnam. The Decree takes effect from 18 October 2026, replaces Decree No. 09/2018/ND-CP and repeals Article 36 of Decree No. 146/2025/ND-CP.

Accordingly, the Decree devolves greater authority to provincial People's Committees, assigning localities to directly issue, reissue, adjust, extend and revoke Business Licenses and Retail Outlet Establishment Licenses.

At the same time, the Decree tightens the conditions for retail outlets, under which a retail outlet of 500 m² or more must have an Investment Registration Certificate for the retail outlet establishment project. Site appraisal is also strengthened across multiple aspects: land, planning, investment, construction, fire prevention and fighting, traffic safety and environmental sanitation.

In addition, enterprises must submit periodic reports twice a year, before 15 January and 15 July, instead of once a year as before. The Decree also strengthens the management of large retail chains through nationwide thresholds of 100, 50 and 30 retail outlets; these are the basis for seeking opinions from the Ministry of Public Security and the Ministry of National Defense on national security, not thresholds that prohibit establishment. For dossiers being processed under Decree No. 09/2018/ND-CP, enterprises have up to 6 months from the date the licensing authority issues a written request to supplement the dossier; after this period, the provisions of Decree No. 342/2026/ND-CP will apply.

Effective date: 18 October 2026.

2. Circular No. 16/2026/TT-TANDTC on the public disclosure of the activities of the People's Courts

On 10 September 2026, the Supreme People's Court issued Circular No. 16/2026/TT-TANDTC on the public disclosure of the activities of the People's Courts. The Circular takes effect from 01 October 2026.

Accordingly, the Circular specifies the principles, scope, content and forms of disclosure of the activities of the People's Courts and the exercise of the right of access to information by agencies, organizations and individuals. Notably, disclosure must be complete, accurate, timely and transparent, making it easy for citizens to access and use information and to supervise the activities of the Courts.

At the same time, the Circular significantly expands the scope of disclosure, which is no longer limited to adjudication but also covers many other activities of the Courts. Specifically, the Courts disclose information on the acceptance of criminal and administrative cases; civil, marriage and family, business and commercial, and labor cases and matters; rehabilitation and bankruptcy matters of enterprises and cooperatives; information on the application of administrative handling measures at the Court; the consideration and decision to send drug-addicted persons aged from 12 to under 18 to compulsory rehabilitation; and the recognition or non-recognition of the results of successful mediation and successful dialogue. Notably, judgments and decisions of the Courts that have taken legal effect are also subject to disclosure, except where the law prohibits disclosure.

Effective date: 01 October 2026.

3. Law on Urban Development 2026 (Law No. 18/2026/QH16)

On 24 August 2026, the National Assembly passed the Law on Urban Development (Law No. 18/2026/QH16). The Law takes effect from 01 October 2026, except Clause 4, Article 7, which takes effect from 01 September 2026; tax incentive policies apply from the 2027 tax period.

Accordingly, the Law establishes mechanisms and policies to promote the development of special urban areas, other cities and special economic zones. One notable new feature is stronger decentralization and delegation of power to City authorities, together with a clear delineation of authority among the People's Council, the People's Committee and the Chairperson of the People's Committee, linked to requirements for power control, openness, transparency and accountability.

In addition, Cities are given expanded authority over organizational structure, the civil service regime and the issuance of legal normative documents, and may pilot new mechanisms and policies for a maximum of 5 years, extendable by up to a further 5 years. The Law also allows certain professional and technical activities supporting the handling of administrative procedures to be socialized (carried out by non-State entities).

In terms of planning and development space, the Law creates many new mechanisms, such as establishing a single City Master Plan with legal value equivalent to a provincial plan and a general city plan; it also allows the management and exploitation of underground space, low-altitude space and high-altitude space. The TOD (transit-oriented development) model is

also promoted, together with a mechanism for capturing the land value increment in TOD areas to serve urban infrastructure development.

With regard to urban and housing management, the Law prioritizes on-site resettlement, encourages residential communities to participate in proposing and implementing urban renovation, embellishment and redevelopment projects, and allows flexible conversion between certain types of housing, together with a mechanism for designating investors for social housing, rental housing and lodging housing projects.

Effective date: 01 October 2026.

4. Decree No. 377/2026/ND-CP amending the Decrees guiding the Law on Public-Private Partnership Investment

On 01 October 2026, the Government issued Decree No. 377/2026/ND-CP amending and supplementing a number of provisions on investment under the public-private partnership (PPP) method, in order to enhance the feasibility, transparency and consistency of PPP law.

Notably, the Decree adds hybrid contracts for PPP projects in the fields of science, technology, innovation and digital transformation. The parties may combine multiple types of contracts or cooperation models, and agree on management methods and capital recovery plans suited to the characteristics of the project.

In addition, the Decree provides that state budget funds used to commission or sponsor science, technology and innovation tasks are not counted toward the proportion of state capital in a PPP project. For BT projects that do not require payment, the investor must provide a contract performance guarantee equal to 1% of the total investment before the contract takes effect.

Effective date: 01 October 2026.

5. Decree No. 328/2026/ND-CP on the prevention and combating of fake news and false information

Decree No. 328/2026/ND-CP takes effect from 05 October 2026 and provides for the identification, verification and handling of fake news and false information. Fake news and false information include both entirely fabricated information and partly true information that affects security, order, reputation, or the lawful rights and interests of individuals and organizations.

Information showing signs of being fake or false must be verified and checked before a conclusion is made. Once determined, the information must be labeled, publicly announced, flagged with warnings, and may be blocked or removed in accordance with regulations.

Notably, fake news and false information subject to labeling must be labeled within 24 hours of the conclusion, including fake news generated by AI. Citizens may report or denounce information showing signs of being fake or false via hotlines, electronic portals, VNeID or in writing.

Effective date: 05 October 2026.