



# WIKI LEGAL LLC

## HANOI

7<sup>th</sup> Floor, HH Office, No. 293/15 Khat Duy  
Tien Str., Dai Mo Ward, Hanoi  
Website: [www.wikilegal.vn](http://www.wikilegal.vn)  
Email: [admin@wikilegal.vn](mailto:admin@wikilegal.vn)

## HCM CITY

2nd Floor, H3 Building, 384 Hoang Dieu,  
Khanh Hoi Ward, HCM City  
Website: [www.wikilegal.vn](http://www.wikilegal.vn)  
Email: [hcm.office@wikilegal.vn](mailto:hcm.office@wikilegal.vn)

# LEGAL UPDATE

**December 2025**

*(01 December 2025 – 31 December 2025)*



## News in focus

*Policies taking effect  
in January 2026*



## New legal documents

Remarkable among documents:

*Resolution No. 254/2025/QH15 of the National Assembly stipulates a number of mechanisms and policies to remove difficulties and obstacles in the organization and implementation of the Land Law.*

# A – News in focus

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## Several policies taking effect in January 2026

In January 2026, many prominent new policies on labour – wages, accounting, taxation and land will officially take effect.

In this legal update, **WIKI LEGAL** reveals several highlights on these remarkable policies.

## 1. INCREASING REGIONAL MINIMUM WAGE FOR WORKERS EMPLOYED UNDER LABOR CONTRACTS

From January 1, 2026, according to Decree 293/2025/ND-CP regulating the minimum wage for contract workers, the monthly and hourly minimum wages for the four regions will be adjusted upwards compared to the current levels as follows:

- **Region I: VND 5.310.000/month** and **VND 25.500/hour** (increase of VND 350.000);
- **Region II: VND 4.730.000/month** and **VND 22.700/hour** (increase of VND 320.000);
- **Region III: VND 4.140.000/month** and **VND 20.000/hour** (increase of VND 280.000);
- **Region IV: VND 3.700.000/month** and **VND 17.800/hour** (increase of VND 250.000).

The regulations apply to all employees working under contracts and employers as defined by the Labor Code, including businesses, agencies, organizations, cooperatives, households, and individuals who employ workers.

## 2. NEW REGULATIONS ON CORPORATE ACCOUNTING

From January 1, 2026, Circular 99/2025/TT-BTC will take effect and apply to fiscal years beginning on or after January 1, 2026, providing accounting guidance for businesses in all sectors and economic components. Credit institutions and branches of foreign banks shall implement accounting regimes or legal regulations on accounting as guided by the State Bank of Vietnam.

Circular 99/2025/TT-BTC replaces Circular 200/2014/TT-BTC guiding the accounting regime for enterprises (except for cases stipulated in Clause 2, Article 31 of Circular 99/2025/TT-BTC), Circular 75/2015/TT-BTC amending and supplementing Article 128 of Circular 200/2014/TT-BTC, Circular 53/2016/TT-BTC amending and supplementing some Articles of Circular 200/2014/TT-BTC, and Circular 195/2012/TT-BTC guiding accounting applicable to investor units.

## 3. INCREASING SPECIAL CONSUMPTION TAX ON ALCOHOL AND BEER

From January 1, 2026, the Law on Special Consumption Tax will come into effect. Specifically, Article 8 of the 2025 Law on Special Consumption Tax stipulates the official Special Consumption Tax schedule applicable from January 1, 2026, for goods and services as follows:

- For tobacco products: The current percentage tax rate (75%) will remain unchanged, and an absolute tax rate will be added according to a 5-year roadmap from 2027-2031;
- For alcoholic beverages: The percentage tax rate will be increased by **5% per year** for 5 years from 2027-2031;
- For soft drinks meeting national standards (TCVN) with a sugar content exceeding 5g/100ml: A tax rate of **8%** (from 2027) and **10%** (from 2028) will be applied.

#### 4. ADDITIONAL CASES OF LAND ALLOCATION AND LEASING WITHOUT AUCTIONING LAND USE RIGHTS OR BIDDING TO SELECT INVESTORS TO IMPLEMENT PROJECTS USING LAND.

From January 1, 2026, Article 4.4 of Resolution 254/2025/QH15 adds several cases of land allocation and land lease without auctioning land use rights or bidding to select investors for projects using land, including:

- Land allocation and land lease for land area used to pay for BT contracts as stipulated by the law on investment under the public-private partnership method;
- Land allocation and land lease for projects where the State recovers land as stipulated in Article 79 of the 2023 Land Law and Clause 2, Article 3 of Resolution 254/2025/QH15, without using state capital, for which an investment policy has been approved and an investor has been approved or an investor has been selected as prescribed by law;
- Energy projects, tourism projects associated with trade and services in areas with particularly difficult socio-economic conditions.

#### 5. CHANGES TO TAXES FOR HOUSEHOLD BUSINESSES

From December 1, 2025, according to Article 10 of Resolution 198/2025/QH15, the lump-sum tax and business license fee for household businesses and individual businesses will be abolished. Therefore, from 2026, household businesses and individual businesses will only pay two types of taxes: VAT and personal income tax. At the same time, the method of lump-sum tax will be changed to the method of declaration and self-payment of tax.

Some important regulations on the latest method of calculating household business tax in 2026 according to the amended Personal Income Tax and VAT Law include:

**(1) Increasing the threshold for personal income tax and VAT for household businesses and individual businesses to VND 500 million/year:** Accordingly, the revenue level not subject to personal income tax for household businesses and individual businesses will be adjusted from VND 200 million/year to VND 500 million/year and this amount will be deducted before calculating tax based on a percentage of revenue. The VAT-exempt revenue threshold is also adjusted accordingly to 500 million VND/year.

**(2) Individuals and business households are allowed to calculate personal income tax on profit (revenue difference - expenses)**

- Revenue from over 500 million VND/year to 3 billion VND: (i) In case input costs can be determined: 15% on the profit, similar to the tax rate for small businesses; (ii) In case input costs cannot be determined: Continue to pay tax at the current rate on revenue, 0.5 - 2% depending on the industry. However, the amount of revenue that falls within the tax-exempt threshold (500 million VND per year) will be deducted before calculation.
- The above-mentioned business households and individuals choose the method of calculating tax based on a rate on revenue or based on income: Revenue 3 - 50 billion VND: 17%; Revenue over 50 billion VND: 20%.

# B – New legal documents



## Remarkable new legal documents (Enacted from December 1, 2025 – December 31, 2025)

No.	Legal documents	
<b>ENTERPRISES</b>		
<b>1</b>	Law on Tax Administration No. 108/2025/QH15 of the National Assembly.	
	Enactment Date: December 11, 2025	Effective Date: July 1, 2026
<b>2</b>	Law amending and supplementing a number of articles of the Value Added Tax Law No. 149/2025/QH15 of the National Assembly.	
	Enactment Date: December 11, 2025	Effective Date: January 1, 2026
<b>3</b>	Decree No. 310/2025/ND-CP of the Government amends and supplements a number of articles of Decree No. 125/2020/ND-CP dated October 19, 2020 of the Government stipulating administrative sanctions for violations of tax and invoice regulations.	
	Enactment Date: December 2, 2025	Effective Date: January 16, 2026
<b>4</b>	Decree No. 318/2025/ND-CP of the Government provides detailed regulations on a number of articles of the Employment Law regarding labor registration and the labor market information system.	
	Enactment Date: December 12, 2025	Effective Date: January 1, 2026
<b>5</b>	Decree No. 320/2025/ND-CP of the Government provides detailed regulations and measures for organizing and guiding the implementation of the Corporate Income Tax Law.	
	Enactment Date: December 15, 2025	Effective Date: December 15, 2025
<b>6</b>	Decree No. 323/2025/ND-CP of the Government on the establishment of an International Financial Center in Vietnam.	
	Enactment Date: December 18, 2025	Effective Date: December 18, 2025

No.	Legal documents	
<b>ENTERPRISES</b>		
7	Decree No. 324/2025/ND-CP of the Government on financial policy in the International Financial Center in Vietnam.	
	Enactment Date: December 18, 2025	Effective Date: December 18, 2025
8	Decree No. 337/2025/ND-CP of the Government regulates electronic labor contracts.	
	Enactment Date: December 24, 2025	Effective Date: January 1, 2026
9	Circular No. 115/2025/TT-BTC of the Minister of Finance amends and supplements a number of articles of Circular No. 118/2020/TT-BTC dated December 31, 2020 of the Minister of Finance guiding a number of contents on offering and issuing securities, public tender offers, share buybacks, registration of public companies and delisting of public company status.	
	Enactment Date: December 15, 2025	Effective Date: January 28, 2026
10	Circular No. 119/2025/TT-BTC of the Minister of Finance on business registration of science and technology organizations.	
	Enactment Date: December 15, 2025	Effective Date: December 15, 2025
<b>INVESTMENT</b>		
11	Law on Investment No.143/2025/QH15 of the National Assembly.	
	Enactment Date: December 11, 2025	Effective Date: March 1, 2026
12	Decree No. 312/2025/ND-CP of the Government stipulates the financial management mechanism for investment projects under the public-private partnership method and the payment and settlement mechanism for projects applying the BT contract type.	
	Enactment Date: December 6, 2025	Effective Date: December 6, 2025
<b>FINANCE</b>		
13	Circular No. 122/2025/TT-BTC of the Minister of Finance provides guidance on secured warrants.	
	Enactment Date: December 22, 2025	Effective Date: February 6, 2025
<b>ENERGY</b>		
14	Decree No. 331/2025/ND-CP of the Government provides detailed regulations on a number of articles and measures for implementing the Law on Atomic Energy regarding the development and application of atomic energy.	
	Enactment Date: December 18, 2025	Effective Date: January 1, 2026
15	Decree No. 332/2025/ND-CP of the Government provides detailed regulations and measures for implementing several articles of the Atomic Energy Law concerning radiation safety, nuclear safety and security, nuclear inspection, notification, declaration, licensing, inspection, and examination of radiation and nuclear safety, response to radiation and nuclear incidents, and nuclear damage compensation.	
	Enactment Date: December 18, 2025	Effective Date: January 1, 2026

No.	Legal documents	
<b>SCIENCE – TECHNOLOGY</b>		
<b>16</b>	Law on High Technology No. 133/2025/QH15 of the National Assembly.	
	Enactment Date: December 11, 2025	Effective Date: July 1, 2026
<b>17</b>	Law on Artificial Intelligence No. 134/2025/QH15 of the National Assembly.	
	Enactment Date: December 11, 2025	Effective Date: July 1, 2026
<b>CONSTRUCTION</b>		
<b>18</b>	Law on Construction No. 135/2025/QH15 of the National Assembly.	
	Enactment Date: December 11, 2025	Effective Date: July 1, 2026
<b>LAND – HOUSING</b>		
<b>19</b>	Resolution No. 254/2025/QH15 of the National Assembly stipulates a number of mechanisms and policies to remove difficulties and obstacles in the organization and implementation of the Land Law.	
	Enactment Date: December 11, 2025	Effective Date: January 1, 2026
<b>20</b>	Resolution No. 111/2025/NQ-UBTVQH15 of the Standing Committee of the National Assembly on urban classification.	
	Enactment Date: December 24, 2025	Effective Date: January 1, 2026

# C – Q&A

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## 1. How are businesses operating in the artificial intelligence sector supported under the provisions of the 2025 Artificial Intelligence Law?

Based on Article 25 of the 2025 Artificial Intelligence Law, the support for businesses in the field of artificial intelligence from March 1, 2026 is as follows:

- Innovative startups and small and medium-sized enterprises (SMEs) will receive support for conformity assessment costs as stipulated in the 2025 Artificial Intelligence Law; will be provided with free sample dossiers, self-assessment tools, training, and consulting; and will receive priority support from the National Artificial Intelligence Development Fund;
- Innovative startups, SMEs, science and technology organizations, and research groups with feasible innovative projects will receive support through support vouchers to use computing infrastructure, shared data, large-scale language models in Vietnamese and ethnic minority languages, training platforms, testing, and technical consulting services for research, development, and deployment of artificial intelligence applications;
- Businesses with research, development, and innovation capabilities in the field of artificial intelligence are given priority in participating in tasks within the national science, technology, and innovation program; high-tech development tasks are prioritized for investment and development; strategic technologies and key digital technology products and services are prioritized; and they receive support in developing core technologies, platform models, hardware, and high-performance training technologies in line with the national artificial intelligence capacity development orientation.
- Businesses participating in artificial intelligence testing under a controlled testing mechanism receive support in technical consulting, risk assessment, security testing, and connection to testing and verification facilities as prescribed by law.
- Businesses sharing data, models, tools, or research results for the development of artificial intelligence are entitled to incentives or support as prescribed by law, ensuring compliance with data laws, personal data protection, and intellectual property rights.

Accordingly, the State encourages cooperation between businesses, research institutes, universities, and innovation centers to develop artificial intelligence technology, commercialize research results, and expand innovation capacity; encourages businesses to make long-term investments in artificial intelligence research and development; and assigns the Government to specify in detail the mechanisms, policies, conditions, and procedures for supporting businesses in the field of artificial intelligence.

## C – Q&A

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### 2. In what cases are investors not required to deposit a security fund when implementing an investment project that requests the State to allocate land, lease land, or permit the change of land use purpose?

According to Article 43 of the 2020 Investment Law, investors are not required to deposit a security deposit or bank guarantee for security deposit obligations when implementing investment projects that request the State to allocate land, lease land, or permit the change of land use purpose in the following cases:

- i. Investors who win the auction for land use rights to implement investment projects are allocated land by the State with payment of land use fees, or leased land with a one-time payment of rent for the entire lease period;
- ii. Investors who win the bidding process to implement investment projects using land;
- iii. Investors who are allocated or leased land by the State based on the transfer of investment projects that have already made a security deposit or have completed capital contribution and mobilization according to the schedule stipulated in the investment policy approval document or the Investment Registration Certificate;
- iv. Investors who are allocated or leased land by the State to implement investment projects based on the transfer of land use rights and assets attached to the land from other land users.

In addition to the cases mentioned above, investors shall deposit a security fund or obtain a guarantee from a credit institution or a branch of a foreign bank established under Vietnamese law (hereinafter referred to as a credit institution) regarding the security deposit obligation to ensure the implementation of investment projects for which the State allocates land, leases land, or permits the change of land use purpose. This is done on the basis of a written agreement between the investment registration authority and the investor. The procedures for guaranteeing the investor's project implementation are specifically guided in Article 26 of Decree 31/2021/ND-CP.