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# LEGAL UPDATE

## February 2026

*(01 February 2026 – 28 February 2026)*



### News in focus

*Policies taking effect  
in March 2026*



### New legal documents

Remarkable among documents:

*Decree No. 54/2026/ND-CP of the Government amends and supplements a number of articles of decrees in the field of housing and real estate business.*

# A – News in focus

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## Several policies taking effect in March 2026

In March 2026, many prominent new policies on real estate, investment and intellectual property will officially take effect.

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

## 1. REAL ESTATE WILL HAVE ITS OWN UNIQUE ELECTRONIC IDENTIFICATION CODE

From March 1, 2026, pursuant to Decree No. 357/2025/ND-CP, an electronic identification code for real estate products (including residential housing and floor areas within construction works) will be separately issued to each house (apartment or detached house) or real estate unit within a construction work and managed in the housing and real estate information system and database. Specifically:

- **For residential real estate**, the electronic identification code is formed from basic groups of information such as: Land parcel identification code; Project and construction work information code; Location identification code (if any); and a natural character string.

This identification code is automatically generated in the housing and real estate market information system and database. The Department of Construction shall attach the electronic identification code of residential real estate products to housing development projects in the locality at the same time as issuing the written notice confirming that the housing is eligible for sale as off-plan housing.

- **For real estate being floor areas within construction works**, the electronic identification code is formed from basic groups of information such as: Land parcel identification code; Project and construction work information code; Location identification code (if any); and a natural character string.

This identification code is automatically generated in the housing and real estate market information system and database. The Department of Construction shall attach the electronic identification code for floor areas within construction works to such floor areas in the locality at the same time as issuing the appraisal results of the construction investment feasibility study report.

## 2. REGULATIONS ON BUSINESS SECTORS AND INDUSTRIES ELIGIBLE FOR INVESTMENT INCENTIVES

From March 1, 2026, pursuant to Article 15.1 of the Law on Investment 2025, sectors and industries eligible for investment incentives are those prioritized for investment attraction in order to achieve the following objectives:

- Promoting the development of science and technology, innovation, digital transformation, the digital technology industry, and the semiconductor industry;
- Developing the green economy, circular economy, sharing economy, digital economy, and new economic models;
- Developing industry clusters and value chains; attracting investment with modern governance, high added value, and spillover effects; and enhancing integration into global production and supply chains.

- Developing renewable energy, new energy, and clean energy; ensuring national energy security;
- Developing agriculture and forestry; protecting the environment, natural resources, and marine economy;
- Building and developing infrastructure;
- Developing education, training, healthcare, high-performance sports, and national culture;
- Developing key chemical industries, key mechanical industries, and supporting industries; developing the pharmaceutical industry; and
- Achieving other objectives as prescribed by the Government.

### **3. 6 GROUPS OF BEHAVIORS STRICTLY PROHIBITED IN ARTIFICIAL INTELLIGENCE ACTIVITIES**

Pursuant to Article 7 of the Law on Artificial Intelligence 2025, from March 1, 2026, six groups of prohibited acts in artificial intelligence activities are stipulated as follows:

- Exploiting or appropriating artificial intelligence systems to commit violations of law or to infringe upon the lawful rights and interests of organizations and individuals;
- Developing, providing, deploying, or using artificial intelligence systems for the following purposes:(i) Carrying out acts prohibited by law;(ii) Using fabricated or simulated elements of real persons or events to deliberately and systematically deceive or manipulate human perception or behavior, causing serious harm to the lawful rights and interests of individuals;(iii) Exploiting vulnerabilities of vulnerable groups, including children, the elderly, persons with disabilities, ethnic minorities, persons lacking civil act capacity, persons with limited civil act capacity, or persons with difficulties in perception or behavioral control, in order to cause harm to themselves or others; and (iv) Creating or disseminating fabricated content that is likely to seriously threaten national security, social order, and safety;
- Collecting, processing, or using data for the development, training, testing, or operation of artificial intelligence systems in violation of laws on data, personal data protection, intellectual property, and cybersecurity;
- Obstructing, disabling, or distorting human oversight, intervention, and control mechanisms over artificial intelligence systems as prescribed by the Law on Artificial Intelligence 2025;
- Concealing information required to be publicly disclosed, transparent, or explained; or erasing or falsifying mandatory information, labels, or warnings in artificial intelligence activities;
- Abusing research, testing, evaluation, or certification activities relating to artificial intelligence systems to commit acts contrary to the law.

# B – New legal documents



## Remarkable new legal documents (Enacted from February 1, 2026 – February 28, 2026)

No.	Legal documents
<b>ENTERPRISE</b>	
1	Circular No. 08/2026/TT-BTC of the Minister of Finance amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Minister of Finance providing guidance on information disclosure on the securities market (as amended and supplemented by Circular No. 68/2024/TT-BTC and Circular No. 18/2025/TT-BTC); Circular No. 120/2020/TT-BTC dated December 31, 2020 of the Minister of Finance providing for the trading of listed shares, registered trading shares, fund certificates, corporate bonds, and listed covered warrants on the securities trading system (as amended and supplemented by Circular No. 68/2024/TT-BTC); and Circular No. 121/2020/TT-BTC dated December 31, 2020 of the Minister of Finance providing for the operation of securities companies (as amended and supplemented by Circular No. 68/2024/TT-BTC).
	Enactment Date: February 3, 2026
<b>LAND – HOUSING</b>	
2	Decree No. 54/2026/ND-CP of the Government amends and supplements a number of articles of decrees in the field of housing and real estate business
	Enactment Date: February 9, 2026
3	Resolution No. 66.15/2026/NQ-CP of the Government on the promulgation of certain mechanisms to address difficulties and obstacles arising from legal regulations on social housing development.
	Enactment Date: February 13, 2026

No.	Legal documents	
4	Circular No. 08/2026/TT-BXD of the Minister of Construction amending and supplementing a number of articles of Circulars in the field of housing.	
	Enactment Date: February 15, 2026	Effective Date: February 15, 2026
<b>ENVIRONMENT</b>		
5	Decree No. 48/2026/ND-CP amending and supplementing a number of articles of Decree No. 08/2022/ND-CP dated January 10, 2022 of the Government detailing a number of articles of the Law on Environmental Protection, as amended and supplemented by Decree No. 05/2025/ND-CP dated January 6, 2025.	
	Enactment Date: January 29, 2026	Effective Date: January 29, 2026
6	Circular No. 09/2026/TT-BNNMT of the Minister of Agriculture and Environment amending and supplementing a number of articles of Circular No. 02/2022/TT-BTNMT dated January 10, 2022 of the Minister of Natural Resources and Environment detailing the implementation of a number of articles of the Law on Environmental Protection, as amended and supplemented by Circular No. 07/2025/TT-BTNMT dated February 28, 2025 and Circular No. 07/2025/TT-BNNMT dated June 16, 2025.	
	Enactment Date: February 3, 2026	Effective Date: February 3, 2026

# C – Q&A

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## 1. What are the latest regulations regarding signs of financial instability in businesses?

Pursuant to Article 5.1.(i) of the Law on Bidding 2023, as amended by Article 1 of the Law amending the Law on Bidding; the Law on Public–Private Partnership Investment; the Customs Law; the Law on Value-Added Tax; the Law on Export and Import Duties; the Investment Law; the Law on Public Investment; and the Law on Management and Use of Public Assets 2025, the eligibility of contractors and investors is provided as follows:

### **Article 5. Eligibility of Contractors and Investors**

*A contractor or investor being an organization is considered eligible when it satisfies all of the following conditions:*

*a) For domestic contractors and investors: being an enterprise, cooperative, cooperative union, cooperative group, public non-business unit, foreign-invested economic organization, or other organization established and operating in accordance with Vietnamese law. For foreign contractors and investors: having establishment and operation registration in accordance with foreign law;*

*[...]*

*e) Not being under a bidding prohibition period as decided by a competent authority, Minister, Head of a ministerial-level agency, Government-attached agency, other central authority, or Chairperson of a provincial People’s Committee as prescribed in Clause 3, Article 87 of this Law;*

*g) Not being subject to criminal prosecution;*

*h) Being included in the shortlist where a shortlist has been selected;*

*i) In international bidding, a foreign contractor must form a consortium with a domestic contractor or use a domestic subcontractor, except in cases otherwise provided by the Government.*

*[...]*

Accordingly, in international bidding, a foreign contractor is required to form a consortium with a domestic contractor or engage a domestic subcontractor, unless otherwise stipulated by the Government.

# C – Q&A

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## 2. Which entities are eligible for the special support policies for e-commerce development under the E-commerce Law 2025?

Based on Article 10.1 of the 2025 E-commerce Law, effective from July 1, 2026, the subjects and specific support policies for e-commerce development include:

- Household businesses and individuals starting innovative businesses;
- Cooperatives and cooperative unions operating in the production and processing of agricultural products and traditional crafts;
- Small and medium-sized enterprises owned by women, and enterprises employing a large number of people with disabilities;
- People with disabilities;
- Individuals belonging to ethnic minorities; and
- Organizations with headquarters and individuals residing in mountainous, border, island, and economically and socially disadvantaged areas as prescribed by law.

According to Article 10.2 of the 2025 E-commerce Law, the specific support policies for the above-mentioned subjects include:

- Support for the costs of connecting to digital infrastructure and setting up online stores on e-commerce platforms;
- Providing free or subsidized training on e-commerce;
- Supporting the implementation of administrative procedures;
- Facilitating access to national digital transformation incentive policies and innovation promotion programs; and/or
- Building model e-commerce projects in ethnic minority and mountainous areas, border regions, islands, and areas with difficult or extremely difficult socio-economic conditions.