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LEGAL UPDATE



News in focus

*Policies taking effect
in April 2026*



New legal documents

Remarkable among documents:

Decree No. 68/2026/ND-CP of the Government stipulates tax policies and tax management for business households and individual businesses.

A – News in focus



Several policies taking effect in April 2026

In April 2026, many prominent new policies on finance, investment, intellectual property, etc., will officially take effect.

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

1. TIGHTEN BANK ACCOUNT TRANSACTIONS

From April 1, 2026, the regulations on providing non-cash payment services, amended and supplemented by the State Bank of Vietnam in Circular 30/2025/TT-NHNN, requiring the use of real names for bank accounts will officially take effect.

Accordingly, Article 12.2 and Article 7.5 of Circular 30/2025/TT-NHNN add the requirement for banks to verify and control the legality and validity of payment orders. Specifically, they must ensure that the account name matches the real name on the citizen identification card/citizen identification card in the agreement for opening and using the customer's payment account when conducting payment transactions at the bank; and it shall be fully displayed on the payment document.

2. STRENGTHENING PENALTIES FOR FIRE SAFETY VIOLATIONS

From April 20, 2026, the penalties for violations in the field of fire prevention, firefighting, and rescue will be amended and supplemented by the Government in Decree 69/2026/ND-CP.

Accordingly, Article 8.1 of Decree 69/2026/ND-CP (amending and supplementing Article 20.8 of Decree 106/2025/ND-CP) stipulates an additional act punishable by a fine of **30-40 million VND**: "*equipping with motorized firefighting, rescue, and relief vehicles that do not meet the required quantity or technical requirements.*" Violators will also be required to equip their facilities with motorized firefighting, rescue, and relief vehicles that meet the prescribed requirements.

30-40 million VND is also the penalty for the following acts: Equipping and installing fire alarm system equipment that does not comply with regulations; The equipment and installation of the fire extinguishing system do not comply with regulations.

3. ADDITIONAL INCENTIVES FOR FDI PROJECTS INCLUDE TECHNOLOGY TRANSFER

From April 1, 2026, the Law amending and supplementing certain articles of the Law on Technology Transfer will officially come into effect.

Accordingly, Article 1.2.(c) of the Law amending and supplementing certain articles of the Law on Technology Transfer has added state policies regarding technology transfer activities. Specifically, preferential policies on taxes, land, credit, etc., will be prioritized for foreign direct investment (FDI) projects that involve technology transfer, human resource training, and the development of research, design, manufacturing, or application of technology in Vietnam. In addition, foreign organizations and individuals will be encouraged to transfer technology to Vietnamese organizations and individuals to enhance the capacity for technology acquisition, mastery, and innovation within the country.

4. INTELLECTUAL PROPERTY BECOMES A BUSINESS RESOURCE

From April 1, 2026, the amended Intellectual Property Law of 2025 will officially come into effect, marking a turning point by formally recognizing intellectual property rights as a type of asset that can directly participate in economic activities.

Specifically, intellectual property rights can be used as capital contributions, collateral, investments, and in commercial transactions. However, the law also sets requirements for internal governance mechanisms for this particular type of asset to mitigate risks.

Another important new point is the legalization of issues related to artificial intelligence (AI). Accordingly, products supported by AI shall identify the author as a human; AI is not recognized as a rights holder. At the same time, it allows the use of published intellectual property data to train AI, but shall ensure that it does not infringe on the legitimate rights and interests of the owner.

The law also expands the scope of protection to many new objects such as graphical user interfaces (GUIs), icons, and individual industrial designs, while tightening regulations on trademarks containing the name "Vietnam" to prevent exploitation.

In addition, administrative procedures in the field of intellectual property are simplified through comprehensive digitalization, expanding the form of electronic application submission and increasing the responsibility of applicants.

5. PROCEDURES FOR COLLECTING AND USING DATA OBTAINED FROM TECHNICAL EQUIPMENT PROVIDED BY INDIVIDUALS AND ORGANIZATIONS TO DETECTING ADMINISTRATIVE VIOLATIONS

From April 1, 2026, Government Decree 61/2026/ND-CP officially takes effect, stipulating that: Data obtained by individuals and organizations from technical means and equipment must be provided to agencies, units, and individuals authorized to impose administrative penalties through one of the following forms: Directly at the headquarters of the competent authority or at the scene of the incident to provide the data, or at other locations decided by the competent authority; Email, electronic portals, websites, National Identification Application (VNeID), etc.

The Decree clearly states that individuals and organizations providing data have the right to: Provide data obtained from technical means and equipment to agencies, units, and individuals authorized by the forces as prescribed; Be guaranteed confidentiality of their full name, address, signature, and other personal information as prescribed by law on personal data protection; The competent authority, unit, or person is required to notify the results of the verification and processing of the provided data in writing or via an electronic application.

The Decree stipulates that the verification period shall not exceed 30 days from the date of receipt of the verification request. For complex cases, the verification period may be extended but not exceeding 60 days from the date of receipt of the verification request.

B – New legal documents



Remarkable new legal documents (Enacted from March 1, 2026 – March 31, 2026)

No.	Legal Documents
ENTERPRISE	
1	Decree No. 68/2026/ND-CP of the Government stipulates tax policies and tax management for business households and individual businesses.
	Enactment Date: March 5, 2026 Effective Date: March 5, 2026
2	Decree No. 69/2026/ND-CP of the Government amends and supplements a number of articles of Decree No. 106/2025/ND-CP of the Government dated May 15, 2025, stipulating administrative sanctions for violations in the field of fire prevention, firefighting, and rescue.
	Enactment Date: March 6, 2026 Effective Date: April 20, 2026
3	Decree No. 70/2026/ND-CP of the Government provides detailed regulations on a number of articles of the Planning Law.
	Enactment Date: March 9, 2026 Effective Date: March 9, 2026
4	Circular No. 18/2026/TT-BTC of the Minister of Finance stipulates the documentation and procedures for tax management for business households and individual businesses.
	Enactment Date: March 5, 2026 Effective Date: March 5, 2026
5	Circular No. 20/2026/TT-BTC of the Minister of Finance provides detailed regulations on a number of articles of the Law on Corporate Income Tax and Decree No. 320/2025/ND-CP of the Government dated December 15, 2025 providing detailed regulations on a number of articles and measures to organize and guide the implementation of the Law on Corporate Income Tax.
	Enactment Date: March 12, 2026 Effective Date: March 12, 2026
6	Circular No. 32/2026/TT-BTC of the Minister of Finance provides guidance on value-added tax, corporate income tax, and personal income tax for transactions, transfers, and trading of crypto assets.
	Enactment Date: March 27, 2026 Effective Date: March 27, 2026

No.	Legal Documents	
ENERGY		
7	Decree No. 71/2026/ND-CP of the Government stipulates administrative penalties in the field of atomic energy.	
	Enactment Date: March 9, 2026	Effective Date: May 1, 2026
TAX		
8	Decree No. 72/2026/ND-CP of the Government amends the preferential import tax rates for certain gasoline, oil, and raw materials for gasoline and oil production in the preferential import tariff schedule issued with Decree No. 26/2023/ND-CP of the Government dated May 31, 2023, on the export tariff schedule, preferential import tariff schedule, list of goods with absolute tax rates, mixed tax rates, and import taxes outside the tariff quota.	
	Enactment Date: March 9, 2026	Effective Date: March 9, 2026
INSURANCE		
9	Decree No. 78/2026/ND-CP of the Government amends and supplements a number of articles of Decree No. 174/2024/ND-CP of the Government dated December 30, 2024, regulating administrative sanctions for violations in the insurance business sector.	
	Enactment Date: March 17, 2026	Effective Date: May 1, 2026
ENVIRONMENT		
10	Decree No. 83/2026/ND-CP of the Government amends and supplements several articles of Decree No. 06/2022/ND-CP of the Government dated January 7, 2022, regulating greenhouse gas emission reduction and ozone layer protection, as amended and supplemented by Decree No. 119/2025/ND-CP of the Government dated June 9, 2025.	
	Enactment Date: March 23, 2026	Effective Date: March 23, 2026

C – Q&A

1. How can the National Artificial Intelligence Ethics Framework be applied to developers, suppliers, and implementers of AI systems?

Based on Appendix 1 issued with Circular 05/2026/TT-BKHCN, which provides guidance on the use of the National Artificial Intelligence Ethics Framework applied to developers, suppliers, and implementers of AI systems:

- Integrate ethical considerations throughout the entire lifecycle, including goal definition, design, data, training, testing, deployment, operation, and improvement; prioritize early ethical problem prevention solutions.
- Ensure appropriate transparency: provide reasonable information about the system's goals, scope, and limitations; avoid exaggerating capabilities; Support users in recognizing when artificial intelligence is being used in accordance with the law.
- Proactively identify and minimize bias; ensure consideration of the impact on vulnerable groups; ensure data diversification and development teams.
- Protect privacy, personal data, and cybersecurity during development, provision, and deployment; apply appropriate access control, tracking, and data lifecycle management measures.
- Establish accountability and feedback mechanisms; clearly define the responsibilities of all parties in the supply chain, including third parties, contractors, and partners; establish a mechanism for coordinated remediation when ethical issues arise.
- Implement and issue internal/industry-specific codes of ethics for artificial intelligence.

C – Q&A

2. What does the content of monitoring bidding activities under Decree 214/2025/ND-CP include?

Based on Article 131.2 of Decree 214/2025/ND-CP, the content of bidding activity supervision is carried out with respect to one or more of the contents specified in Point d, Clause 3, Article 86 of the 2023 Bidding Law, amended and supplemented in 2025. Bidding activity supervision is carried out with respect to one or more of the following contents: pre-qualification documents, expressions of interest, tender documents, and request for proposals; evaluation of pre-qualification documents, expressions of interest, tender documents, proposals, and project registration documents; the process of organizing the selection of contractors and investors; the application of contractor and investor selection methods; bidding packages and projects applying the direct contracting method, direct investor selection, and contractor and investor selection in special cases; and the implementation of bidding activities by the investor and the bidding entity. Meeting the requirements regarding the progress, quality, and results of the bidding package and investment/business project of the contractor or investor.

Accordingly, monitoring bidding activities includes:

- Compliance with the law on bidding in the preparation, appraisal (if any), and approval of contents during the contractor selection process;
- Meeting the timeframe for contractor selection according to the approved contractor selection plan; public disclosure of information in bidding;
- The capacity of the expert team and appraisal team;
- Compliance with the law on bidding and related laws on evaluation criteria in the pre-qualification documents, expressions of interest, tender documents, and request for proposals;
- The process of evaluating pre-qualification documents, expressions of interest, tender documents, and proposals by the expert team;
- Clarifying pre-qualification documents, expressions of interest, tender documents, request for proposals, pre-qualification submissions, expressions of interest, tender submissions, and proposals;
- Resolving bidder complaints;
- Ensuring contractors meet the deadlines and quality requirements of the signed contract;
- Other necessary matters to ensure contractor selection and contract execution meet quality, deadline, and efficiency requirements.