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LEGAL UPDATE

April 2026

(01/04/2026 – 30/04/2026)



News in focus

*Policies taking effect
in May 2026*



New legal documents

Remarkable among documents:

*Decree No. 96/2026/ND-CP of the Government
provides detailed regulations and guidance on the
implementation of several articles of the
Investment Law.*

A – News in focus



Several policies taking effect in May 2026

In May 2026, many prominent new policies in trade, electricity and environment will officially take effect.

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

1. REGULATIONS ON PENALTIES FOR ADMINISTRATIVE VIOLATIONS IN THE ELECTRICITY SECTOR

From May 25, 2026, Decree 133/2026/ND-CP of the Government specifies violations in electricity usage and corresponding penalties. Specifically, in cases where landlords charge tenants more for electricity than the regulated rate, if the electricity is purchased at the retail price for residential use, they will be fined **between 20 and 30 million VND**. In addition, other violations related to electricity usage will be fined as follows:

- 3 -5 million VND: Failure to notify when reducing the number of households sharing a meter or falsely declaring the number of people to benefit from the residential electricity quota;
- 5-8 million VND: Unauthorized installation, switching, disconnection, repair, relocation, or replacement of electrical equipment or facilities belonging to the electricity supplier;
- 4-10 million VND: Electricity theft with a value under 1 million VND. Fines of 10-20 million VND will be imposed for electricity theft with a value of 1-2 million VND.
- 60-80 million VND will be imposed for high electricity consumption including substandard equipment, failure to comply with dispatching regulations, failure to reduce electricity consumption, and failure to invest in metering systems as required.

2. RULES OF ORIGIN FOR GOODS IN THE EVFTA AGREEMENT

From May 10, 2026, Circular 14/2026/TT-BCT ("**Circular 14**"), issued by the Minister of Industry and Trade, stipulating the Rules of Origin for Goods under the EVFTA, will come into effect. This includes general provisions on the mechanism for certifying the origin of goods as follows:

- **Goods originating from the European Union ("EU") imported into Vietnam** are entitled to preferential tariffs under the EVFTA upon submission of one of the following certificates of origin: a Certificate of Origin (C/O) issued in accordance with Articles 20 to 23 of Circular 14; a self-certification of origin issued in accordance with Article 24 of Circular 14 by an exporter meeting the requirements of the EU for any consignment value; or a certificate issued by any exporter for consignments not exceeding 6,000 EUR. Self-certification of origin documents issued by exporters registered in the electronic database in accordance with EU regulations and notified to Vietnam.
- **Goods of Vietnamese origin imported into the EU** are entitled to preferential tariffs under the EVFTA when one of the following certificates of origin is present: C/O issued in accordance with Article 4 and Articles 20 to 23 of Circular 14; Self-certification of origin issued in accordance with Article 25 of this Circular by an exporter with a consignment value not exceeding 6,000 EUR; Self-certification of origin issued by an eligible exporter or an exporter registered in the database in accordance with the regulations of the Ministry of Industry and Trade. The self-certification of origin of goods as stipulated in Article 19.2.(c) of Circular 14 is carried out according to the regulations of the Ministry of Industry and Trade and applies after Vietnam notifies the EU.
- In the case of applying Article 29 of Circular 14, goods of EVFTA origin are eligible for preferential treatment without the need to submit the certificate of origin as stipulated in Article 19 of Circular 14.

3. REGULATIONS ON INTERNATIONAL EXCHANGE OF GREENHOUSE GAS EMISSION REDUCTION RESULTS AND CARBON CREDITS

From May 19, 2026, Decree No. 112/2026/ND-CP of the Government dated April 1, 2026, on the international exchange of greenhouse gas emission reduction results and carbon credits, officially comes into effect. This Decree regulates the exchange of greenhouse gas emission reduction results and carbon credits with international partners to implement the Paris Agreement under the United Nations Framework Convention on Climate Change, support the achievement of national greenhouse gas emission reduction targets and other greenhouse gas emission reduction targets, and applies to agencies and organizations conducting international exchanges of greenhouse gas emission reduction results and carbon credits. Accordingly:

- The sale of greenhouse gas emission reduction results and carbon credits from public investment programs and projects must be subject to consultation with the relevant ministries, the Ministry of Agriculture and Environment, the Ministry of Public Security, and other relevant agencies and organizations.
- Revenue from the exchange of greenhouse gas emission reduction results and carbon credits generated from public-private partnership (PPP) investment projects is recognized as PPP project revenue and is managed in accordance with the law on public-private partnership investment.
- Proceeds from the sale of greenhouse gas emission reduction results and carbon credits from public investment programs and projects are state budget revenue and are managed and used in accordance with the law on the state budget.

4. NEW REGULATIONS ON RESPONSIBILITIES FOR RECYCLING PRODUCTS AND PACKAGING

From May 25, 2026, Decree No. 110/2026/ND-CP of the Government detailing the implementation of several articles of the Law on Environmental Protection regarding the responsibility of manufacturers and importers to recycle products and packaging and to handle waste officially comes into effect. Accordingly, the Decree stipulates that manufacturers and importers of products and packaging specified in Appendix I attached to this Decree, for market distribution in Vietnam, shall fulfill their responsibility to recycle those products and packaging according to the mandatory recycling rates and specifications stipulated in this Decree. Some specific cases are as follows:

- In cases where products and packaging bearing the same brand name are produced by different manufacturers, the organization or individual responsible for labeling goods according to the law on product quality is the entity responsible for recycling;
- In cases where the manufacturing organization or individual is the party receiving the processing of products and packaging for the party placing the order, the party placing the order is the one responsible for recycling.

4. NEW REGULATIONS ON RESPONSIBILITIES FOR RECYCLING PRODUCTS AND PACKAGING

- In the case of entrusted import of products and packaging, the organization or individual responsible for labeling the goods in accordance with the law on product quality is the entity responsible for recycling. If the entrusted party is responsible for labeling the goods, the products and packaging released to the market are those transferred to the entrusting party, and the revenue from these products and packaging is the total import value plus the entrustment fee.
- The organization or individual responsible for recycling is the parent company or a company with independently accounting branches authorized by civil law to perform recycling responsibilities for its subsidiary or independently accounting branch.

B – New legal documents



Remarkable new legal documents (Enacted from April 1, 2026 – April 30, 2026)

No.	Legal Documents
ENTERPRISE	
1	Decree No. 102/2026/ND-CP of the Government amends and supplements a number of articles of Decree No. 75/2019/ND-CP of the Government dated September 26, 2019, regulating administrative sanctions for violations in the field of competition
	Enactment Date: 31/03/2026 Effective Date: 20/05/2026
JUSTICE	
2	Decree No. 109/2026/ND-CP of the Government stipulates administrative penalties for violations in the fields of legal assistance; judicial administration; marriage and family; civil enforcement; and the recovery and bankruptcy of enterprises and cooperatives
	Enactment Date: 01/04/2026 Effective Date: 18/05/2026
LAND - HOUSING	
3	Decree No. 136/2026/ND-CP of the Government amends and supplements a number of articles of Decree No. 100/2024/ND-CP of the Government dated July 26, 2025, detailing a number of articles of the Law on Housing on the development and management of social housing (which has been amended and supplemented by Decree No. 261/2025/ND-CP and Decree No. 54/2026/ND-CP)
	Enactment Date: 07/04/2026 Effective Date: 07/04/2026
TAX	
4	Decree No. 141/2026/ND-CP of the Government amends and supplements several articles of Decree No. 68/2026/ND-CP regulating tax policies for business households and individual businesses, and Decree No. 320/2025/ND-CP detailing several articles and measures for organizing and guiding the implementation of the Corporate Income Tax Law
	Enactment Date: 29/04/2026 Effective Date: 01/01/2026
5	Circular No. 41/2026/TT-BTC of the Minister of Finance provides guidance on the declaration, deduction, payment of taxes, and tax settlement in the cryptocurrency market
	Enactment Date: 06/04/2026 Effective Date: 06/04/2026

No.	Legal Documents	
INVESTMENT		
6	Resolution No. 16/2026/NQ-CP of the Government stipulates the mechanisms and policies for removing difficulties and obstacles for investment projects under the build-transfer form	
	Enactment Date: 07/04/2026	Effective Date: 07/04/2026
7	Decree No. 96/2026/ND-CP of the Government provides detailed regulations and guidance on the implementation of certain articles of the Investment Law	
	Enactment Date: 31/03/2026	Effective Date: 31/03/2026
8	Decree No. 103/2026/ND-CP of the Government regulates overseas investment	
	Enactment Date: 31/03/2026	Effective Date: 03/04/2026
9	Decree No. 122/2026/ND-CP of the Government provides detailed regulations on resolving obstacles in BOT transportation projects	
	Enactment Date: 03/04/2026	Effective Date: 03/04/2026
INTELLECTUAL PROPERTY		
10	Decree No. 100/2026/ND-CP of the Government amends and supplements several articles of Decree No. 65/2023/ND-CP of the Government dated August 23, 2023, detailing several articles and measures for implementing the Law on Intellectual Property concerning industrial property, protection of industrial property rights, rights to plant varieties, and state management of intellectual property, as amended and supplemented by Decree No. 15/2026/ND-CP of the Government dated January 14, 2026, and Decree No. 33/2026/ND-CP of the Government dated January 21, 2026	
	Enactment Date: 31/03/2026	Effective Date: 01/04/2026
11	Decree No. 134/2026/ND-CP of the Government amends and supplements a number of articles of Decree No. 17/2023/ND-CP of the Government dated April 26, 2023, detailing a number of articles and measures for implementing the Law on Intellectual Property regarding copyright and related rights	
	Enactment Date: 06/04/2026	Effective Date: 09/04/2026
ENVIRONMENT		
12	Decree No. 110/2026/ND-CP of the Government provides detailed regulations for the implementation of several articles of the Law on Environmental Protection regarding the responsibility of manufacturers and importers to recycle products and packaging and to handle waste	
	Enactment Date: 01/04/2026	Effective Date: 25/05/2026
13	Decree No. 112/2026/ND-CP of the Government on the international exchange of greenhouse gas emission reduction results and carbon credits	
	Enactment Date: 01/04/2026	Effective Date: 19/05/2026

No.	Legal Documents
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SCIENCE - TECHNOLOGY	
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14	Decree No. 101/2026/ND-CP of the Government provides detailed regulations and measures to guide the implementation of the Law on Technology Transfer	
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Enactment Date: 31/03/2026

Effective Date: 01/04/2026

ENERGY	
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15	Decree No. 133/2026/ND-CP of the Government stipulates administrative penalties for violations in the electricity sector	
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Enactment Date: 06/04/2026

Effective Date: 25/05/2026

16	Circular No. 20/2026/TT-BCT of the Minister of Industry and Trade amends and supplements several articles of Circular No. 10/2025/TT-BCT dated February 1, 2025, stipulating the method for determining and the principles for applying the avoided cost tariff for small renewable energy power plants; and the main contents of the power purchase agreement	
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Enactment Date: 17/04/2026

Effective Date: 02/06/2026

1. Conditions for the creation of copyright in works created by AI?

Pursuant to Decree 134/2026/ND-CP amending and supplementing some articles of Decree 17/2023/ND-CP detailing some articles and measures for implementing the Law on Intellectual Property regarding copyright and related rights, copyright and related rights for works, performances, sound recordings, video recordings, and broadcast programs in cases where humans use artificial intelligence systems to create, shape, or perform only arise as stipulated in Article 6.1 of the Law on Intellectual Property when all the following conditions are met:

- Humans make significant and decisive contributions to the creation of the work, shaping or performing the performance, sound recording, video recording, or broadcast program, including:
 - Providing their original input data, technical parameters, or building design documents for the computer program; establishing commands to control the artificial intelligence system; Evaluating, selecting, editing, interfering with, or interpreting the results generated by artificial intelligence systems; selecting, arranging, and organizing the content and form of expression of copyrighted and related rights objects;
 - Making decisions that reflect artistic intent, aesthetics, or professional skills; deciding on the final result, ensuring that the result accurately reflects their ideas instead of random or automated algorithmic arrangements;
- Humans are responsible for the content and legality of copyrighted and related rights objects they create using artificial intelligence systems;
- Not infringing on copyright or related rights of objects used as input data for artificial intelligence systems.

Thus, for copyright to arise, works created by AI shall fully meet the above conditions.

Simultaneously, copyright and related rights objects created, shaped, or performed in accordance with these regulations shall be protected by corresponding copyright and related rights if they fully meet the conditions for protection of copyright and related rights as stipulated in the Law on Intellectual Property. The creator of a work created using AI is identified as the author of the work created using an artificial intelligence system.

C – Q&A

2. Under what conditions can an investor transfer part or all of their investment project to another investor?

Based on Article 57.1 of Decree 96/2026/ND-CP regulating the adjustment of investment projects in cases where the investor transfers part or all of the investment project, the investor has the right to transfer part or all of their investment project to another investor when meeting the conditions stipulated in Article 34.1 of the Investment Law.

Accordingly, referring to Article 34.1 of the 2025 Investment Law on the transfer of investment projects, the investor has the right to transfer all or part of the investment project to another investor when meeting the following conditions:

- The investment project or the transferred part of the investment project has not been terminated in accordance with Article 36.1, 36.2 of the 2025 Investment Law;
- Foreign investors receiving the transfer of an investment project or a part of an investment project shall meet the conditions stipulated in Article 21.2 of the 2025 Investment Law;
- Conditions as prescribed by the law on land, housing, real estate business and other relevant laws (if any);
- Conditions stipulated in the investment policy approval document and the Investment Registration Certificate;
- When transferring an investment project, in addition to complying with the provisions of this Article, state-owned enterprises are responsible for complying with the law on the management and use of state capital invested in production and business at the enterprise before adjusting the investment project.