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LEGAL UPDATE

September 2026

(01/09/2026 – 30/09/2026)



News in focus

*Policies taking effect
in October 2026*



New legal documents

Remarkable among documents:

*Decree No. 349/2026/ND-CP of the Government
amending and supplementing a number of
articles of decrees detailing the implementation of
the Law on Bidding regarding contractor selection*

A – News in focus



Several policies taking effect in October 2026

In October 2026, several notable new policies regarding investment, business and justice will officially come into effect.

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

1.9 BUSINESS ACTIVITIES OF FOREIGN-INVESTED ECONOMIC ORGANIZATIONS REQUIRING A LICENSE

Effective from October 18, 2026, Decree No. 342/2026/ND-CP of the Government detailing the Law on Commerce and the Law on Foreign Trade Management regarding the trading of goods and activities directly related to the trading of goods by foreign investors and foreign-invested economic organizations in Vietnam officially comes into force. Accordingly, a Business License is granted to foreign-invested economic organizations to carry out the following activities:

- Exercising the right to retail distribution of goods, excluding goods specified in Article 9.4.(d) of Decree 342;
- Exercising the right to import and the right to wholesale distribution of goods specified in Article 9.4.(c) of Decree 342;
- Exercising the right to retail distribution of goods specified in Article 9.4.(d) of Decree 342;
- Providing logistics services, excluding logistics service sub-sectors for which Vietnam has made market-opening commitments under international treaties to which it is a party;
- Leasing goods, excluding financial leasing; excluding the leasing of construction equipment with operators;
- Providing trade promotion services, excluding advertising services;
- Providing commercial intermediary services;
- Managing and operating intermediary e-commerce platforms, social networks conducting e-commerce activities, and integrated commerce platforms;
- Providing services for organizing the bidding of goods and services.

2. NEW REGULATIONS ON RICE EXPORT AND IMPORT BUSINESS

From October 1, 2026, Decree No. 365/2026/ND-CP of the Government on rice export and import business officially comes into effect. Accordingly, while retaining regulations that remain appropriate, Decree No. 365 also repeals or reduces certain requirements compared to Decree No. 107/2018/ND-CP and related legal documents, specifically:

- **Reduction of rice export business conditions:** the number of conditions for rice export business is reduced from three (under Decree No. 107/2018/ND-CP) to two;
- **Expansion of business condition exemptions for organic rice, parboiled rice, and micronutrient-fortified rice:** traders exporting these types of rice are exempt from requirements regarding specialized storage facilities for paddy and rice and milling facilities in order to obtain the Certificate of Eligibility for Rice Export Business; they are also exempt from circulation reserve obligations and periodic reporting requirements applicable to standard rice export traders. This regulation creates optimal conditions for enterprises producing and exporting high-quality and specialty rice varieties, thereby contributing to enhancing the stature and competitiveness of Vietnamese rice in the international market;

- **Review and simplification of administrative procedures:** Reduction of compliance costs and processing times; minimization of required application documents; submission of a single periodic report on the 5th of each month, replacing the previous requirement for three reports per month (under Decree No. 107/2018/ND-CP), etc.
- **Amendment and supplementation of regulations regarding sanctions for traders violating rules on rice export business;**
- **Refinement of the management mechanism for rice exports and centralized rice export contracts;**
- **Regulations on assessing the creditworthiness of rice export traders;**
- **Rice imports:** regulations designed to capture import demand and data from enterprises to support management by the Government, ministries, and sectors, thereby enabling the Government to timely regulate import activities in alignment with management objectives for specific periods; alongside regulations regarding reporting obligations.

3. REGULATIONS ON VOCATIONAL TRAINING FOR ASPIRING PUBLIC LAWYERS

Effective from October 1, 2026, Decree No. 364/2026/ND-CP detailing specific articles and implementation measures for Resolution No. 24/2026/QH16 of the National Assembly (dated April 24, 2026) regarding the pilot implementation of the public lawyer system, officially comes into force. Decree 364 stipulates that holders of a Bachelor's or Master's degree in Law may attend a vocational training course at a designated facility to become public lawyers; the training duration is 12 months. Upon completion of the program, the training facility shall issue a certificate of completion to the trainee.

The following individuals are exempt from the vocational training required to become public lawyers:

- a) Professors or associate professors specializing in law; holders of a doctorate in law;
- b) Former judges of the People's Courts (Grade 2 or 3); intermediate-level or senior-level procurators; intermediate-level or senior-level investigators; senior-level civil judgment enforcement officers; and senior-level judicial verifiers;
- c) Former intermediate-level civil judgment enforcement officers and principal-level judicial verifiers;
- d) Senior-level specialists, senior-level legal officers, senior-level inspectors, senior-level researchers, and senior-level lecturers in the field of law;
- e) Principal-level specialists, principal-level legal officers, principal-level inspectors, principal-level researchers, and principal-level lecturers in the field of law;
- f) Former legal aid officers who hold a certificate of completion for vocational lawyer training.

The Minister of National Defense and the Minister of Public Security shall specify titles equivalent to those listed in points (d) and (e) above.

4. FOREIGN-INVESTED ECONOMIC ORGANIZATIONS THAT CEASE BUSINESS OPERATIONS FOR MORE THAN 12 MONTHS MAY HAVE THEIR BUSINESS LICENSES REVOKED

Effective from October 18, 2026, Decree No. 342/2026/ND-CP of the Government detailing the Law on Commerce and the Law on Foreign Trade Management regarding the trading of goods and activities directly related to the trading of goods by foreign investors and foreign-invested economic organizations in Vietnam—officially comes into force. Pursuant to Article 42.1.(d) of Decree No. 342/2026/ND-CP, the business license of a foreign-invested economic organization shall be revoked if it ceases **trading activities (including the trading of goods and activities directly related thereto)** for **more than 12 months without notifying the licensing authority**.

Additionally, regarding **retail activities**, the license for establishing a retail outlet shall be revoked if said outlet ceases operations for **more than 12 months without notifying the licensing authority**.

B – New legal documents



Remarkable new legal documents

*(Enacted from September 1, 2026 –
September 30, 2026)*

No.	Legal Documents	
TRADE - INVESTMENT		
1	Decree No. 342/2026/ND-CP of the Government detailing the Law on Commerce and the Law on Foreign Trade Management regarding the sale and purchase of goods and activities directly related to the sale and purchase of goods by foreign investors and foreign-invested economic organizations in Vietnam	
	Enactment Date: 03/09/2026	Effective Date: 18/10/2026
2	Decree No. 349/2026/ND-CP of the Government amending and supplementing a number of articles of decrees detailing the implementation of the Law on Bidding regarding contractor selection	
	Enactment Date: 09/09/2026	Effective Date: 09/09/2026
3	Decree No. 352/2026/ND-CP of the Government amending and supplementing a number of articles of Decree No. 123/2025/ND-CP of the Government dated June 11, 2025, detailing the overall technical design and specific mechanisms for certain railway projects, and Decree No. 67/2026/ND-CP of the Government dated March 4, 2026, detailing and prescribing measures for the implementation of regulations on the overall technical design of national and local railway construction investment projects	
	Enactment Date: 11/09/2026	Effective Date: 11/09/2026
4	Decree No. 360/2026/ND-CP of the Government prescribing conditions for investment and operation of preschool education institutions, general education institutions, continuing education institutions, and other educational institutions within the national education system	
	Enactment Date: 17/09/2026	Effective Date: 17/09/2026
5	Decree No. 361/2026/ND-CP of the Government prescribing conditions for investment and operation in vocational education, higher education, and education quality accreditation	
	Enactment Date: 17/09/2026	Effective Date: 17/09/2026

No.	Legal Documents	
DATA		
6	Decree No. 363/2026/ND-CP of the Government on the sanctioning of administrative violations in the field of data	
	Enactment Date: 19/09/2026	Effective Date: 11/11/2026
LAND – HOUSING		
7	Decree No. 339/2026/ND-CP of the Government prescribing penalties for administrative violations in the fields of construction, management of technical infrastructure facilities, housing management and development, and real estate business	
	Enactment Date: 26/08/2026	Effective Date: 26/08/2026
JUSTICE		
8	Decree No. 364/2026/ND-CP of the Government detailing a number of articles and measures for the implementation of Resolution No. 24/2026/QH16 of the National Assembly dated April 24, 2026, on the pilot implementation of the public defender system	
	Enactment Date: 21/09/2026	Effective Date: 01/10/2026
ENTERPRISES		
9	Decree No. 371/2026/ND-CP of the Government detailing the recruitment and management of Vietnamese workers employed by foreign organizations and individuals in Vietnam	
	Enactment Date: 25/09/2026	Effective Date: 15/11/2026
10	Circular No. 138/2026/TT-BTC of the Minister of Finance guiding a number of articles of Decree No. 200/2026/ND-CP on the private placement and trading of corporate bonds in the domestic market and the offering of corporate bonds to the international market	
	Enactment Date: 25/09/2026	Effective Date: 01/10/2026
TAX		
11	Circular No. 135/2026/TT-BTC of the Minister of Finance amending and supplementing a number of articles of Circular No. 152/2015/TT-BTC dated October 2, 2015, of the Minister of Finance guiding the natural resource tax, as amended and supplemented by Circular No. 41/2024/TT-BTC	
	Enactment Date: 09/09/2026	Effective Date: 09/09/2026
12	Circular No. 136/2026/TT-BTC of the Minister of Finance amending and supplementing Clause 2, Article 3 of Circular No. 158/2025/TT-BTC dated December 31, 2025, of the Minister of Finance, detailing a number of articles of the Decree No. 360/2025/ND-CP dated December 31, 2025, detailing the implementation of a number of articles of the Law on Special Consumption Tax	
	Enactment Date: 14/09/2026	Effective Date: 15/09/2026

1. Which digital technology products and services are eligible for investment incentives?

Pursuant to Article 28 of the 2025 Law on Digital Technology Industry, investment support and incentives for the manufacture of digital technology products and the provision of digital technology services are stipulated as follows:

- The manufacture of digital technology products and the provision of digital technology services constitute sectors eligible for investment incentives, entitled to incentives and support in accordance with the laws on investment, taxation, land, and other relevant regulations;
- The manufacture of key digital technology products and the provision of key digital technology services; the manufacture of software products; the development of artificial intelligence systems; the research and development, design, manufacture, packaging, and testing of semiconductor chip products; and investment in the construction of artificial intelligence data centers constitute sectors eligible for special investment incentives, entitled to incentives and support in accordance with the laws on investment, taxation, land, and other relevant regulations;
- Projects for the manufacture of key digital technology products; projects for the research and development, design, manufacture, packaging, and testing of semiconductor chip products; and large-scale projects for the construction of artificial intelligence data centers that qualify for special investment incentives and support under the Law on Investment shall be entitled to incentives in accordance with the laws on corporate income tax, land, and other relevant regulations;
- Projects for the manufacture of key digital technology products; projects for the research and development, design, manufacture, packaging, and testing of semiconductor chip products; Projects for the construction of artificial intelligence data centers shall receive direct state support covering investment costs for facility construction, technical infrastructure, and machinery and equipment; such support shall be drawn from local budget development investment funds in accordance with the law on the state budget and other relevant legal regulations.

Provincial-level People's Councils shall stipulate the criteria, conditions, sequences, procedures, content, and levels of local budget support for the projects specified in this clause, in a manner consistent with local conditions.

- Enterprises implementing projects for the production of key digital technology products, or projects involving the research and development, design, manufacturing, packaging, and testing of semiconductor chips, as well as projects for the construction of artificial intelligence data centers, shall be entitled to priority treatment under customs laws.

Accordingly, the Minister of Science and Technology has issued Circular 31/2025/TT-BKHCN, promulgating the List of key digital technology products and services to serve as the basis for implementing relevant policies.

2. How are the return and termination of the investment project implementation security obligation carried out?

The refund or termination of the obligation to provide security for the implementation of an investment project is stipulated in Article 27.9 of Decree 96/2026/ND-CP as follows:

- 50% of the deposited amount shall be refunded, or the guarantee amount shall be reduced by 50%, at the time the investor is issued a decision on land allocation, land lease, or permission to change land use purpose by the competent state agency, and is granted a permit or other approval by the competent state agency to carry out construction activities (if applicable);
- The remaining deposited amount and any interest accrued thereon (if applicable) shall be refunded, or the guarantee for the deposit obligation shall be terminated, at the time the investor has completed the acceptance of the entire construction works (for projects involving construction) or has completed the entire project in accordance with the approved schedule;
- In the event of a reduction in the project's investment capital, the investor shall be refunded a portion of the deposit or have the guarantee amount for the deposit obligation reduced in proportion to the reduction in investment capital, as prescribed in the Decision approving the adjustment of the investment policy or the adjusted Investment Registration Certificate;
- In the event that the investment project cannot proceed due to force majeure, administrative procedures conducted by a competent state agency, or a required project adjustment resulting from a change in planning mandated by a competent state agency, the investor shall be considered for a refund of the project implementation security amount or the termination of the obligation to provide such security; Where a domestic investor—having received approval for the investment policy but not being subject to the issuance of an Investment Registration Certificate—adjusts the project in a manner that does not require an adjustment to the investment policy approval under Decree 96/2026/ND-CP, but where the adjustment alters the contents of the project implementation guarantee agreement, the investor shall submit a written notification to the investment registration agency prior to making the adjustment. The investment registration agency and the investor shall then amend the project implementation guarantee agreement to align with the adjustments made to the investment project.