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COMPANY LIMITED
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PROFESSIONAL NEWSLETTER
FOR DECEMBER 2025

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PART I: LEGAL POLICIES ON ENTERPRISES AND INVESTMENT

1. Circular No. 96/2025/TT-BTC abolishing Circular No. 19/2003/TT-BTC on guidance for increasing/decreasing charter capital and managing treasury shares in joint-stock companies, issued by the Minister of Finance (Issued on 24 October 2025, effective from 15 December 2025)

2. Notice No. 269/TB-UBND on the termination of the receipt of administrative procedure dossiers at departments and agencies and the implementation of the receipt and return of administrative procedure results at the City Public Administration Service Center (Issued on 23 December 2025, effective from 27 December 2025)

3. Law on Investment 2025, No. 43/2025/QH15 (Issued on 11 December 2025, effective from 1 March 2026)

PART II: LEGAL POLICIES ON TAXATION

1. Law on Tax Administration 2025, No. 108/2025/QH15, applicable from 2026 (Issued on 10 December 2025, effective from 1 July 2026, with certain provisions effective from 1 January 2026)

2. Law on Personal Income Tax 2025, No. 109/2025/QH15, applicable from 2026 (Issued on 10 December 2025, effective from 1 July 2026)

3. Decree No. 310/2025/ND-CP amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated 19 October 2020 of the Government on penalties for administrative violations in taxation and invoices (Issued on 2 December 2025, effective from 16 January 2026)

4. Decree No. 320/2025/ND-CP of the Government detailing a number of articles of and measures for the implementation of the Law on Corporate Income Tax (Issued and effective on 15 December 2025)

PART III: LEGAL POLICIES ON LABOR AND WAGES

1. Circular No. 19/2025/TT-BNV regulating the economic and technical characteristics of technical inspection services for machinery, equipment, materials, and substances subject to strict occupational safety requirements, issued by the Minister of Home Affairs (Issued on 8 October 2025, effective from 1 December 2025)

2. Decree No. 337/2025/ND-CP of the Government regulating the conclusion and performance of electronic contracts (Issued on 24 December 2025, effective from 1 January 2026)

PART IV: LEGAL POLICIES ON IMPORT AND EXPORT

1. Decision No. 3666/QD-BCT of the Ministry of Industry and Trade on the promulgation of amended and supplemented administrative procedures in the field of import and export under the management authority of the Ministry of Industry and Trade (Issued on 17 December 2025, effective from 13 January 2026)

(Continued)

PART I: LEGAL POLICIES ON ENTERPRISES AND INVESTMENT

1. Circular No. 19/2025/TT-BNV regulating the economic and technical characteristics of technical inspection services for machinery, equipment, materials, and substances subject to strict occupational safety requirements, issued by the Minister of Home Affairs (Issued on 8 October 2025, effective from 1 December 2025)

The Minister of Finance promulgated Circular No. 96/2025/TT-BTC, which abolishes in its entirety Circular No. 19/2003/TT-BTC dated 20 March 2003 of the Ministry of Finance, providing guidance on the adjustment of increases and decreases in charter capital and the management of treasury shares in joint-stock companies. This Circular takes effect from 15 December 2025.

2. Notice No. 269/TB-UBND on the termination of the receipt of administrative procedure dossiers at departments and agencies and the implementation of the receipt and return of administrative procedure results at the City Public Administration Service Center (Issued on 23 December 2025, effective from 27 December 2025)

1) On the termination of the receipt of dossiers and the return of results for the settlement of administrative procedures at Departments and agencies: Accordingly, from 27 December 2025, the receipt of dossiers and the return of results for the settlement of administrative procedures for organizations and individuals shall be centralized at the headquarters of the Ho Chi Minh City Public Administration Service Center, located at No. 43 Nguyen Van Ba Street, Thu Duc Ward, Ho Chi Minh City. As of the end of 26 December 2025, the one-stop service units of Departments and agencies shall cease receiving administrative procedure dossiers falling within the settlement authority of the Departments and agencies (including the Office of the Ho Chi Minh City People's Committee).

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PART I: LEGAL POLICIES ON ENTERPRISES AND INVESTMENT

2. Notice No. 269/TB-UBND on the termination of the receipt of administrative procedure dossiers at departments and agencies and the implementation of the receipt and return of administrative procedure results at the City Public Administration Service Center (Issued on 23 December 2025, effective from 27 December 2025)

(2) Location for the receipt, processing, and return of dossier results at the City Public Administration Service Center:

From 27 December 2025, the receipt of dossiers and the return of results for the settlement of administrative procedures for organizations and individuals shall be centralized at the headquarters of the Ho Chi Minh City Public Administration Service Center, located at No. 43 Nguyen Van Ba Street, Thu Duc Ward, Ho Chi Minh City.

(3) For dossiers received prior to the change of the location for receipt of dossiers and return of results:

– Dossiers that have already been received and are in the process of being handled by Departments and agencies shall continue to be processed in accordance with applicable regulations.

– The results of dossiers received before 27 December 2025 shall be transferred to the Ho Chi Minh City Public Administration Service Center, located at No. 43 Nguyen Van Ba Street, Thu Duc Ward, Ho Chi Minh City, for return to organizations and individuals in accordance with the scheduled appointment or upon request.

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PART I: LEGAL POLICIES ON ENTERPRISES AND INVESTMENT

3. Law on Investment 2025, No. 43/2025/QH15 (Issued on 11 December 2025, effective from 1 March 2026)

Regulations on special investment incentives and support effective from 1 March 2026.

Accordingly, special investment incentives and support are regulated as follows:

– The Government shall regulate the application of special investment incentives and support in order to encourage the development of certain investment projects that have a significant impact on socio-economic development.

– The subjects eligible for such special investment incentives and support include:

+ Newly established investment projects (including expansions of such newly established projects) for innovation centers, research and development centers; investment projects for the construction of large-scale data center infrastructure, cloud computing infrastructure, mobile infrastructure from 5G and above, and other digital infrastructure in the field of strategic technologies as decided by the Prime Minister; investment projects in strategic technology sectors and projects manufacturing strategic technology products as decided by the Prime Minister, with investment capital scale and capital disbursement timelines in accordance with Government regulations; and the National Innovation Center established under a decision of the Prime Minister;

+ Investment projects for the production of key digital technology products; projects for research and development, design, manufacturing, packaging, and testing of semiconductor chips; and projects for the construction of artificial intelligence data centers in accordance with the law on digital technology industry, with investment capital scale and capital disbursement timelines as prescribed by the Government;

+ Other investment projects (including new investment projects and expansion investment projects) in sectors and trades subject to special investment incentives, with investment capital scale and capital disbursement timelines as prescribed by the Government.

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PART I: LEGAL POLICIES ON ENTERPRISES AND INVESTMENT

3. Law on Investment 2025, No. 43/2025/QH15 (Issued on 11 December 2025, effective from 1 March 2026)

- The level of incentives and the duration of application of special incentives shall be implemented in accordance with the Law on Corporate Income Tax 2025 and the legislation on land.
- Special investment support shall be implemented in the forms prescribed in Clause 3, Article 14 of the Law on Investment 2025.
- Special investment incentives and support as stipulated in this Article shall not apply to the following cases:

+ Investment projects that have been granted an Investment Certificate, an Investment Registration Certificate, or an investment policy approval decision prior to the effective date of the Law on Investment 2025;

+ Investment projects stipulated in Clause 7, Article 14 of the Law on Investment 2025.

+ The Prime Minister shall decide on the application of other investment incentives in cases where it is necessary to encourage the development of a particularly important investment project or a special administrative–economic unit.

Note: The Law on Investment 2025 takes effect from 01/03/2026, except for the cases stipulated in Clause 2 and Clause 3, Article 51 of the Law on Investment 2025.

"2. Article 7 and the List of conditional business investment sectors and trades provided in Appendix IV promulgated together with this Law shall take effect from 01 July 2026.

3. Clause 3, Article 50 of this Law shall take effect from 01 January 2026."

(Continued)

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PART II: LEGAL POLICIES ON TAXATION

1. Law on Tax Administration 2025, No. 108/2025/QH15, applicable from 2026

(Issued on 10 December 2025, effective from 1 July 2026, with certain provisions effective from 1 January 2026)

Separate provisions: for business households and individual business operators, regulations on tax declaration, calculation, and withholding under Article 13 and the use of electronic invoices under Article 26 take effect from 01/01/2026.

Classification of taxpayers in tax administration from 01/07/2026. Accordingly, the classification of taxpayers in tax administration is regulated as follows:
- Tax authorities shall classify taxpayers based on the criteria stipulated in Clause 2, Article 3 of the Law on Tax Administration 2025 in order to determine preferential regimes for taxpayers in tax administration, allocate management resources; apply appropriate tax administration measures, supervise the performance of tax obligations, and implement tax administration procedures suitable for each taxpayer group; and apply methods for analyzing and assessing tax risk levels, the level of compliance with tax laws, and the taxpayer's compliance history.

- Criteria for classifying taxpayers include::
+ Industry, sector, specific characteristics, and mode of operation;
+ Legal form and ownership structure;
+ Scale of operations, revenue scale, and state budget contributions;
+ Level of compliance and history of compliance with tax laws of the taxpayer;
+ Other criteria as prescribed by the Minister of Finance.

The National Assembly assigns the Minister of Finance to provide detailed regulations on Article 3 of the Law on Tax Administration 2025 regarding the classification of taxpayers in tax administration.

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PART II: LEGAL POLICIES ON TAXATION

1. Law on Tax Administration 2025, No. 108/2025/QH15, applicable from 2026
(Issued on 10 December 2025, effective from 1 July 2026, with certain provisions effective from 1 January 2026)

In addition, the Law on Tax Administration 2025 defines taxpayers as including:

- Organizations, households, business households, individuals, and individual business operators who are taxpayers in accordance with tax laws;
- Foreign organizations and foreign individuals conducting business activities in Viet Nam or earning income arising in Viet Nam, in accordance with tax laws;
- Foreign organizations and foreign individuals conducting business activities on e-commerce platforms or other digital platforms, in accordance with tax laws;
- Organizations, households, business households, individuals, and individual business operators paying other revenues belonging to the state budget in accordance with the law;
- Organizations and individuals that withhold and remit withheld taxes on behalf of others in accordance with tax laws, the law on tax administration, and other relevant laws.

Note: The Law on Tax Administration 2025 takes effect from 01/07/2026, except for the provisions under Article 13 and the use of electronic invoices by business households and individual business operators as stipulated in Article 26 of the Law on Tax Administration 2025, which take effect from 01/01/2026.

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PART II: LEGAL POLICIES ON TAXATION

2. Law on Personal Income Tax 2025, No. 109/2025/QH15, applicable from 2026 (Issued on 10 December 2025, effective from 1 July 2026

Law on Personal Income Tax 2025: provides regulations on taxpayers, taxable income, tax-exempt income, tax reductions, and the basis for calculating personal income tax.

Accordingly, personal income taxpayers are defined as follows:

- Personal income taxpayers are resident individuals who have taxable income as prescribed in Article 3 of the Law on Personal Income Tax 2025 arising inside and outside the territory of Viet Nam, and non-resident individuals who have taxable income as prescribed in Article 3 of the Law on Personal Income Tax 2025 arising within the territory of Viet Nam.

- A resident individual is a person who satisfies one of the following conditions:

+ Being present in Viet Nam for 183 days or more within a calendar year or within a consecutive 12-month period from the first day of presence in Viet Nam;

+ Having a habitual residence in Viet Nam, including a registered permanent residence or a rented dwelling in Viet Nam under a fixed-term lease contract.

- A non-resident individual is a person who does not satisfy the conditions prescribed in Clause 2, Article 2 of the Law on Personal Income Tax 2025.

(Continued)

PART II: LEGAL POLICIES ON TAXATION

2. Law on Personal Income Tax 2025, No. 109/2025/QH15, applicable from 2026 (Issued on 10 December 2025, effective from 1 July 2026

In addition, the Law on Personal Income Tax 2025 also provides regulations on tax administration in respect of personal income tax. Specifically, pursuant to the Law on Personal Income Tax 2025, the Government shall prescribe the tax period on an annual basis for income from business and income from salaries and wages of resident individuals; the tax period on a per-occurrence basis for other types of income of resident individuals and non-resident individuals; the time for determining taxable income; tax finalization; tax refunds in cases where the tax amount already paid exceeds the tax payable or where the tax payable threshold has not been reached; and responsibilities for withholding, filing on behalf of, and paying tax on behalf of taxpayers in accordance with the Law on Tax Administration 2025.

Article 10. Family-based deductions
1. A family-based deduction is an amount deducted from taxable income before tax calculation for income from salaries and wages of a resident individual taxpayer. Family-based deductions include:
a) The deduction level for the taxpayer is VND 15.5 million per month (VND 186 million per year);
b) The deduction level for each dependent is VND 6.2 million per month.

Note: The Law on Personal Income Tax 2025 takes effect from 01/07/2026, except for provisions relating to income from business and income from salaries and wages of resident individuals, which apply from the 2026 tax period.

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PART II: LEGAL POLICIES ON TAXATION

2. Law on Personal Income Tax 2025, No. 109/2025/QH15, applicable from 2026 (Issued on 10 December 2025, effective from 1 July 2026

Article 9. Progressive tax tariff reduced from seven (7) brackets to five (5) brackets

Tax bracket	Taxable income per year (VND million)	Taxable income per month (VND million)	Tax rate (%)
1	12	Up to 10	5
2	Over 120 to 360	Over 10 to 30	10
3	Over 360 to 720	Over 30 to 60	20
4	Over 720 to 1,200	Over 60 to 100	30
5	Over 1,200	Over 100	35

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PART II: LEGAL POLICIES ON TAXATION

3. Decree No. 310/2025/ND-CP amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated 19 October 2020 of the Government on penalties for administrative violations in taxation and invoices (Issued on 2 December 2025, effective from 16 January 2026)

Regulations on taxation are specifically provided for in Article 1 of this Decree: Article 1. Amendments and supplements to a number of articles of Decree No. 125/2020/ND-CP dated 19 October 2020 of the Government on penalties for administrative violations in taxation and invoices.

Regarding invoices and documents. Penalties for failure to issue invoices in accordance with regulations effective from 16/01/2026. Accordingly, acts of failure to issue invoices as prescribed shall be penalized as follows:

(1) A warning shall be imposed for failure to issue invoices in respect of:
Goods and services used for promotion, advertising, or as samples; goods and services used for giving, gifting, donating, exchanging, paying in lieu of wages to employees, and for internal consumption (excluding internally circulated goods for continuing the production process); delivery of goods in the form of lending, borrowing, or returning goods involving one (01) invoice;

(2) A fine ranging from VND 1,000,000 to VND 2,000,000 shall be imposed for failure to issue invoices in respect of:
Goods and services used for promotion, advertising, or as samples; goods and services used for giving, gifting, donating, exchanging, paying in lieu of wages to employees, and for internal consumption (excluding internally circulated goods for continuing the production process); delivery of goods in the form of lending, borrowing, or returning goods involving from two (02) invoices to fewer than ten (10) invoices, and cases of failure to issue an invoice upon the sale of goods or provision of services as prescribed involving one (01) invoice;

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PART II: LEGAL POLICIES ON TAXATION

3. Decree No. 310/2025/ND-CP amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated 19 October 2020 of the Government on penalties for administrative violations in taxation and invoices (Issued on 2 December 2025, effective from 16 January 2026)

(3) A fine ranging from VND 2,000,000 to VND 10,000,000 shall be imposed for failure to issue invoices in respect of:

Goods and services used for promotion, advertising, or as samples; goods and services used for giving, gifting, donating, exchanging, paying in lieu of wages to employees, and for internal consumption (excluding internally circulated goods for continuing the production process); delivery of goods in the form of lending, borrowing, or returning goods involving from ten (10) invoices to fewer than fifty (50) invoices, and cases of failure to issue invoices upon the sale of goods or provision of services as prescribed involving from two (02) invoices to fewer than ten (10) invoices;

(4) A fine ranging from VND 10,000,000 to VND 30,000,000 shall be imposed for failure to issue invoices in respect of:

Goods and services used for promotion, advertising, or as samples; goods and services used for giving, gifting, donating, exchanging, paying in lieu of wages to employees, and for internal consumption (excluding internally circulated goods for continuing the production process); delivery of goods in the form of lending, borrowing, or returning goods involving from fifty (50) invoices to fewer than one hundred (100) invoices, and cases of failure to issue invoices upon the sale of goods or provision of services as prescribed involving from ten (10) invoices to fewer than twenty (20) invoices;

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PART II: LEGAL POLICIES ON TAXATION

3. Decree No. 310/2025/ND-CP amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated 19 October 2020 of the Government on penalties for administrative violations in taxation and invoices (Issued on 2 December 2025, effective from 16 January 2026)

(5) A fine ranging from VND 30,000,000 to VND 50,000,000 shall be imposed in cases of failure to issue invoices for:

Goods and services used for promotions, advertising, or as samples; goods and services used for giving, gifting, donating, exchanging, paying wages in kind to employees, and internal consumption (excluding goods circulated internally to continue the production process); goods exported in the form of lending, borrowing, or returning goods involving 100 invoice numbers or more; and cases of failure to issue invoices when selling goods or providing services as prescribed, involving from 20 invoice numbers to under 50 invoice numbers;

(6) A fine ranging from VND 60,000,000 to VND 80,000,000 shall be imposed in cases of failure to issue invoices when selling goods or providing services as prescribed, involving 50 invoice numbers or more.

Decree No. 310/2025/NĐ-CP shall take effect from January 16, 2026.

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PART II: LEGAL POLICIES ON TAXATION

4. Decree No. 320/2025/ND-CP of the Government detailing a number of articles of and measures for the implementation of the Law on Corporate Income Tax (Issued and effective on 15 December 2025)

Purchases of goods valued at VND 5 million or more must have non-cash payment vouchers to be deductible when calculating corporate income tax (CIT).

Accordingly, except for non-deductible expenses specified in Article 10 of Decree No. 320, enterprises are allowed to deduct expenses when determining taxable income if all of the following conditions (1), (2), and (3) are satisfied:

(1) Actual expenses incurred that are related to the production and business activities of the enterprise, including additional deductible expenses calculated as a percentage of actual expenses incurred during the tax period related to the enterprise's research and development (R&D) activities;

- Expenses incurred during the tax period related to the enterprise's R&D activities may be included in deductible expenses at a maximum of 200% calculated on the basis of actual expenses for such activities (excluding the expenses specified in Clause 3 Article 10 of this Decree) incurred during the tax period at the enterprise;
- The determination of the deductible expense level for R&D activities as stipulated at this point must ensure that, after applying the additional deductible amount, the enterprise does not incur a loss;
- The determination of actual expenses incurred during the tax period related to R&D activities as stipulated at this point shall be carried out in accordance with the laws on science and technology and innovation.

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PART II: LEGAL POLICIES ON TAXATION

4. Decree No. 320/2025/ND-CP of the Government detailing a number of articles of and measures for the implementation of the Law on Corporate Income Tax (Issued and effective on 15 December 2025)

((2) The expense must be supported by sufficient invoices and documents in accordance with the law.

For the following cases: purchase of agricultural, forestry, or aquatic products directly sold by producers or fishermen; purchase of handicraft products made from jute, sedge, bamboo, rattan, leaves, reeds, straw, coconut husk, coconut shell, or materials reused from agricultural products directly sold by handicraft producers; purchase of scrap from persons who directly collect it; purchase of goods or assets directly sold by households or individuals; purchase of goods or services from individuals or household businesses (excluding the cases mentioned above) whose revenue is below the VAT taxable threshold—payment vouchers must be available in accordance with accounting, invoice, and voucher regulations for payments to sellers (for purchases of goods or services with a daily value of VND 5 million or more per household or individual, non-cash payment is required), together with a goods and services purchase list signed by the legal representative of the enterprise or an authorized person and for which they take responsibility.

(3) The expense must have non-cash payment vouchers for purchases of goods or services and other payments where the value of each transaction is VND 5 million or more. Non-cash payment vouchers shall comply with the regulations of VAT-related legal documents.

- In cases where goods or services are purchased from the same seller with each transaction valued at under VND 5 million, but multiple purchases made on the same day have a total value of VND 5 million or more, the expense shall only be deductible if non-cash payment vouchers are available.

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PART II: LEGAL POLICIES ON TAXATION

4. Decree No. 320/2025/ND-CP of the Government detailing a number of articles of and measures for the implementation of the Law on Corporate Income Tax (Issued and effective on 15 December 2025)

- In cases where an enterprise incurs expenses due to authorizing/assigning employees to directly purchase goods or services on its behalf for the enterprise's production and business activities with a value of VND 5 million or more, and such expenses are paid by the employee using non-cash payment services, such expenses shall be deductible if all of the following conditions are met: there are invoices and documents in accordance with the law on accounting, invoices, and vouchers; and there is a financial regulation, internal regulation, or decision of the enterprise stipulating the authorization or permission for the employee to make payments for the purchase of goods or services serving the enterprise's production and business activities, and such expenses are subsequently reimbursed by the enterprise to the employee;

- In cases where goods or services are purchased with a value of VND 5 million or more per transaction but, at the time of expense recognition, the enterprise has not yet made payment, the enterprise may include such expenses as deductible expenses when determining taxable income.

If, at the time of payment, the enterprise does not have non-cash payment vouchers, the enterprise must declare and adjust to reduce deductible expenses corresponding to the value of goods or services without non-cash payment vouchers in the tax period in which cash payment arises (including cases where tax authorities or competent authorities have already issued decisions on inspection or examination of the tax period in which such expenses arose).

Separate provisions: Provisions on non-cash payment vouchers (point c, clause 1, Article 9) and capital transfer (point i, clause 3, Article 12) of this Decree shall apply from 15/12/2025.

Decree No. 320/2025/NĐ-CP takes effect from 15/12/2025 and applies from the corporate income tax period of 2025.

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PART III: LEGAL POLICIES ON LABOR AND WAGES

1. Circular No. 19/2025/TT-BNV regulating the economic and technical characteristics of technical inspection services for machinery, equipment, materials, and substances subject to strict occupational safety requirements, issued by the Minister of Home Affairs (Issued on 8 October 2025, effective from 1 December 2025)

On 08/10/2025, the Ministry of Home Affairs issued Circular No. 19/2025/TT-BNV prescribing the economic–technical characteristics of technical inspection services for machinery, equipment, materials, and substances subject to strict occupational safety requirements, based on the Law on Prices 2023, the Law on Occupational Safety and Hygiene 2016, and relevant guiding decrees. The Circular applies to occupational safety technical inspection organizations and relevant agencies, organizations, and individuals; the Appendix enclosed with the Circular specifically stipulates the economic–technical characteristics of occupational safety technical inspection services. The Circular takes effect from 01/12/2025.

2. Decree No. 337/2025/ND-CP of the Government regulating the conclusion and performance of electronic contracts (Issued on 24 December 2025, effective from 1 January 2026)

From 2026, electronic labor contracts have the same legal validity as paper-based contracts. Accordingly, an electronic labor contract is a labor contract that is concluded and established in the form of a data message in accordance with labor law and electronic transaction law, and has the same legal validity as a paper-based labor contract.

The conclusion of an electronic labor contract shall be carried out via eContract, ensuring the following conditions:

- Digital signature software and digital signature verification tools are used in compliance with the requirements of electronic transaction law.
- Security measures are in place to ensure the safety of customer information and electronic labor contract data; technical solutions are available to maintain and restore electronic contract authentication operations in the event of incidents.
- Storage solutions are in place to ensure data integrity of electronic documents; the ability to retrieve electronic labor contracts concluded on the eContract system is guaranteed.

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PART III: LEGAL POLICIES ON LABOR AND WAGES

2. Decree No. 337/2025/ND-CP of the Government regulating the conclusion and performance of electronic contracts (Issued on 24 December 2025, effective from 1 January 2026)

- Have functions to ensure accurate identification of the parties and to carry out identity authentication of employees and employers in accordance with the law on electronic identification and authentication.
- Have technical measures to confirm that organizations and individuals who have been identified agree to the contents of the labor contract.
- Have functions to authenticate electronic labor contracts in accordance with the law on electronic transactions in order to authenticate the electronic labor contract before sending it to the Electronic Labor Contract Platform for ID attachment.
- Have functions to convert between electronic labor contracts and paper-based labor contracts in accordance with the law on electronic transactions.
- Provide electronic transaction accounts that comply with the conditions specified in Article 46 of the Law on Electronic Transactions.
- Have functions to support employers in reporting on the employment situation in accordance with labor law through protocols and formats prescribed by the Ministry of Home Affairs.
- Have functions for aggregation, statistics, and periodic or ad hoc reporting to serve the management of electronic labor contract transactions.
- Connect via standard application programming interfaces (APIs) with the Electronic Labor Contract Platform in accordance with regulations of the Ministry of Home Affairs.
- Ensure technical requirements for information security in accordance with the law on network information security.

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PART IV: LEGAL POLICIES ON IMPORT AND EXPORT

1. Decision No. 3666/QD-BCT of the Ministry of Industry and Trade on the promulgation of amended and supplemented administrative procedures in the field of import and export under the management authority of the Ministry of Industry and Trade (Issued on 17 December 2025, effective from 13 January 2026)

This Decision amends and supplements the contents of the administrative procedure "Issuance of Export Certificates for textile and garment products exported to Mexico" (Administrative Procedure Code: 1.000400), which was promulgated under Decision No. 1781/QD-BCT dated 23 June 2025 of the Minister of Industry and Trade on the announcement of newly issued administrative procedures, amended and supplemented administrative procedures, and abolished administrative procedures in the state management fields of the Ministry of Industry and Trade.

Specifically, enterprises exporting textile and garment products to Mexico must:

- Carry out the procedure for issuance of Export Certificates in accordance with the amended and supplemented contents;
- Discontinue the application of the previous contents stipulated in Decision No. 1781/QD-BCT if changes have been made.

The updated version of the administrative procedure shall be applied from 13 January 2026.

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SUMMARY

The Professional Newsletter for December 2025 provides updates on new legal policies in the fields of enterprises, investment, taxation, invoices and documents, labor and wages, and import–export. Key highlights include new regulations on special investment incentives under the 2025 Law on Investment; changes in tax administration and personal income tax effective from 2026; stricter penalties for invoice-related violations; requirements for non-cash payments; recognition of the legal validity of electronic labor contracts; and updates to administrative procedures in the import–export sector, helping enterprises promptly grasp and comply with legal regulations.

Note:

This newsletter is for reference only – businesses or individuals should review the full text and, if necessary, consult legal experts to ensure proper compliance with procedures and forms.

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