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PROFESSIONAL NEWSLETTER FOR JANUARY 2026



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1. 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 administrative penalties for tax and invoice violations (Promulgated on 02 December 2025, effective from 16 January 2026)

PART V: LABOR – WAGE LAW POLICIES

1. Decree No. 337/2025/ND-CP of the Government regulating the conclusion and performance of electronic contracts (Promulgated on 24 December 2025, effective from 01 January 2026)



PART I: INVESTMENT LAW POLICIES

1. Law on Investment 2025, No. 43/2025/QH15 (Promulgated on 11 December 2025, effective from 01 March 2026)

Note: The Law on Investment 2025 takes effect from 01 March 2026, except for the cases specified in Clauses 2 and 3 Article 51 of the Law on Investment 2025.

Specifically:

“2. Article 7 and the List of Conditional Business Investment Sectors set out in Appendix IV issued 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.”



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PART II: TAX LAW POLICIES

1. Amended Law on Value Added Tax 2025 (Promulgated on 11 December 2025, effective from 01 January 2026)

Household businesses with annual revenue of less than VND 500 million will not be subject to value-added tax (VAT).

Specifically, pursuant to Point b Clause 1 Article 1 of the Law Amending the Law on Value Added Tax 2025, which amends Clause 25 Article 6 of the Law on Value Added Tax 2024, goods and services of household and individual producers and business operators with annual revenue of VND 500 million or less; assets sold by organizations and individuals not engaged in business and not being VAT taxpayers; national reserve goods sold by national reserve authorities; and fees and charges collected in accordance with the law on fees and charges shall be non-VATable objects from 01 January 2026.

Compared to the previous regulation under the Law on Value Added Tax 2024, VAT exemption only applied to household and individual producers and business operators with annual revenue of VND 200 million or less.

However, from 01 January 2026, individuals and household businesses with total annual revenue of VND 500 million or less will not be required to pay VAT (the VAT threshold is doubled compared to the previous regulation).

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PART II: TAX LAW POLICIES

1. Amended Law on Value Added Tax 2025 (Promulgated on 11 December 2025, effective from 01 January 2026)

1. To amend and supplement certain clauses of Article 5 as follows:

“1. Products of cultivation, planted forests, livestock, aquaculture, and captured fisheries which have not been processed into other products or have only undergone ordinary preliminary processing by organizations or individuals that produce or catch and sell them, and at the importation stage.

Enterprises, cooperatives, and unions of cooperatives purchasing products of cultivation, planted forests, livestock, aquaculture, and captured fisheries that have not been processed into other products or have only undergone ordinary preliminary processing and selling them to other enterprises, cooperatives, or unions of cooperatives are not required to declare and pay value-added tax, but are entitled to credit input VAT.”

2. To amend and supplement Clause 5 Article 9 as follows:

“5. Scrap, by-products, and residual products recovered during the production process shall be subject to the tax rate applicable to such scrap, by-products, and residual products.”

3. To repeal Clause 3 Article 12 and Point c Clause 9 Article 15.

*** Note:** The first tax declaration period for most household businesses is Q1/2026, with the submission deadline being 30 April 2026; however, the preparation of accounting books and invoices must be carried out from the beginning of the year.

PART II: TAX LAW POLICIES

2. Law on Special Consumption Tax 2025 (Promulgated on 14 June 2025, effective from 01 January 2026)

Subjects liable to Special Consumption Tax (SCT):

Specifically, goods and services subject to special consumption tax include:

(1) Goods

- Tobacco products in accordance with the Law on Prevention and Control of Tobacco Harms;
- Alcoholic beverages (liquor) in accordance with the Law on Prevention and Control of Alcohol Harms;
- Beer in accordance with the Law on Prevention and Control of Alcohol Harms;
- Motor vehicles with fewer than 24 seats, including: passenger cars; four-wheeled motor vehicles for passenger transport; passenger pick-up trucks; double-cabin cargo pick-up trucks; and VAN trucks with two or more rows of seats and a fixed partition separating the passenger compartment from the cargo compartment;
- Two-wheeled and three-wheeled motorcycles with a cylinder capacity exceeding 125 cm³;
- Aircraft, helicopters, gliders, and yachts;
- Gasoline of all kinds;
- Air conditioners with a capacity exceeding 24,000 BTU up to 90,000 BTU, except those designed by manufacturers exclusively for installation on means of transport, including automobiles, railway carriages, aircraft, helicopters, ships, and boats.

In cases where organizations or individuals manufacture for sale, or import, separate components such as the outdoor unit or indoor unit, the goods sold or imported (outdoor unit or indoor unit) shall still be subject to special consumption tax as if they were complete products (complete air conditioners).

PART II: TAX LAW POLICIES

2. Law on Special Consumption Tax 2025 (Promulgated on 14 June 2025, effective from 01 January 2026)

- Playing cards;
- Votive paper offerings and similar paper goods, excluding children's toys and teaching aids;
- Beverages in accordance with Vietnamese National Standards (TCVN) containing more than 5g of sugar per 100ml.

The above-mentioned goods refer to finished products and do not include components used for assembling such goods.

(2) Services subject to Special Consumption Tax include:

- Discotheque business;
- Massage and karaoke business;
- Casino business; prize-winning electronic games, including jackpot machines, slot machines, and similar machines;
- Betting business, including sports betting, entertainment betting, and other forms of betting as prescribed by law;
- Golf business;
- Lottery business.

Where it is necessary to amend or supplement taxable objects to align with socio-economic conditions in each period, the Government shall submit such proposals to the Standing Committee of the National Assembly for consideration and decision, and report to the National Assembly at its nearest session.

The Law on Special Consumption Tax 2025 takes effect from 01 January 2026 and replaces the 2008 Law on Special Consumption Tax.

PART II: TAX LAW POLICIES

3. Law on Tax Administration 2025, No. 108/2025/QH15, applicable in 2026 (Promulgated on 10 December 2025, effective from 01 July 2026; certain provisions take effect from 01 January 2026)

Specific provisions applicable to household and individual businesses regarding tax declaration, assessment, and deduction under Article 13, and the use of electronic invoices under Article 26, take effect from 01 January 2026.

Note: The Law on Tax Administration 2025 takes effect from 01 July 2026, except for the provisions under Article 13 and the use of electronic invoices by household and individual businesses as stipulated in Article 26 of the Law on Tax Administration 2025, which take effect from 01 January 2026.

4. Law on Personal Income Tax 2025, No. 109/2025/QH15, applicable in 2026 (Promulgated on 10 December 2025, effective from 01 July 2026)

The 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 include resident individuals who earn taxable income as prescribed in Article 3 of the Law on Personal Income Tax 2025 arising within and outside the territory of Vietnam, and non-resident individuals who earn taxable income as prescribed in Article 3 of the Law on Personal Income Tax 2025 arising within the territory of Vietnam.

PART II: TAX LAW POLICIES

4. Law on Personal Income Tax 2025, No. 109/2025/QH15, applicable in 2026 (Promulgated on 10 December 2025, effective from 01 July 2026)

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

- Being present in Vietnam for 183 days or more within a calendar year or within 12 consecutive months from the first date of arrival in Vietnam;
- Having a regular place of residence in Vietnam, including a registered permanent residence or a rented house in Vietnam under a lease contract with a definite term.

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

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

PART II: TAX LAW POLICIES

4. Law on Personal Income Tax 2025, No. 109/2025/QH15, applicable in 2026 (Promulgated on 10 December 2025, effective from 01 July 2026)

Article 9. The partially progressive tax tariff is 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: TAX LAW POLICIES

4. Law on Personal Income Tax 2025, No. 109/2025/QH15, applicable in 2026 (Promulgated on 10 December 2025, effective from 01 July 2026)

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 resident individual taxpayers. Family-based deductions include:
- a) A deduction of VND 15.5 million per month (VND 186 million per year) for the taxpayer;
 - b) A deduction of VND 6.2 million per month for each dependent.

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

PART II: TAX LAW POLICIES

5. Resolution No. 110/2025/UBTVQH15 of the Standing Committee of the National Assembly on adjustment of personal income tax family-based deductions (Promulgated on 17 October 2025, effective from 01 January 2026)

The family-based deduction is officially increased to VND 15.5 million per month from 2026. Accordingly, Resolution No. 110/2025/UBTVQH15 amends the family-based deduction levels stipulated in Clause 1 Article 19 of the 2007 Law on Personal Income Tax as follows:

- The deduction for taxpayers is VND 15.5 million per month (VND 186 million per year);
- The deduction for each dependent is VND 6.2 million per month.

Currently, Resolution No. 954/2020/UBTVQH14 provides the following family-based deduction levels:

- The deduction for taxpayers is VND 11 million per month (VND 132 million per year);
- The deduction for each dependent is VND 4.4 million per month.

Accordingly, from the 2026 tax assessment year, the family-based deduction will officially be increased to VND 15.5 million per month for taxpayers and VND 6.2 million per month for each dependent.

PART II: TAX LAW POLICIES

5. Resolution No. 110/2025/UBTVQH15 of the Standing Committee of the National Assembly on adjustment of personal income tax family-based deductions (Promulgated on 17 October 2025, effective from 01 January 2026)

Note:

- A family-based deduction is an amount deducted from taxable income before tax calculation for income from salaries and wages of resident individual taxpayers.
- The determination of the family-based deduction for dependents shall follow the principle that each dependent may only be claimed once by one taxpayer.
- A dependent is a person whom the taxpayer is responsible for supporting, including:
 - Minor children; children with disabilities who are incapable of working;
 - Individuals without income or with income not exceeding the prescribed threshold, including adult children studying at universities, colleges, vocational secondary schools, or vocational training institutions; spouses who are incapable of working; parents who are beyond working age or incapable of working; and other persons without support whom the taxpayer is directly responsible for supporting.

Resolution No. 110/2025/UBTVQH15 takes effect from 01 January 2026 and applies from the 2026 tax assessment year.

PART II: TAX LAW POLICIES

6. 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 administrative penalties for tax and invoice violations (Promulgated on 02 December 2025, effective from 16 January 2026)

Provisions on tax are specifically set out in Article 1 of this Decree:

Article 1. To amend and supplement a number of articles of Decree No. 125/2020/ND-CP dated 19 October 2020 of the Government on administrative penalties for violations in the fields of taxation and invoices.

7. Abolition of presumptive tax regime for household businesses from 01 January 2026

Pursuant to Subsection 7, Section II of Resolution No. 68-NQ/TW (2025), the Central Committee clearly sets out the task of improving the tax administration method for household and individual businesses in the direction of transparency and fairness.

“Provide substantive and effective support to small and micro enterprises and household businesses:
– Review and improve the legal framework governing individual business activities; minimize disparities and create favorable conditions in terms of organizational governance and financial and accounting regimes to encourage household businesses to convert into enterprises. Promote digitalization, transparency, simplification, and ease of compliance and implementation in accounting, tax, insurance regimes, etc., in order to encourage household businesses to operate under the enterprise model. Abolish the presumptive tax regime for household businesses no later than 2026.”

PART II: TAX LAW POLICIES

7. Abolition of presumptive tax regime for household businesses from 01 January 2026

In addition, Clause 6 Article 10 of Resolution No. 198/2025/QH15 clearly stipulates the time of application of the new mechanism.

“Support on taxes, charges, and fees

...

5. Training and retraining expenses incurred by large enterprises for small and medium-sized enterprises participating in supply chains shall be treated as deductible expenses for the purpose of determining taxable income when calculating corporate income tax.

6. Household businesses and individual businesses shall not apply the presumptive tax method from 01 January 2026. Household businesses and individual businesses shall pay taxes in accordance with the law on tax administration.

7. The collection and payment of business license fees shall be terminated from 01 January 2026.

8. Exemption from charges and fees for organizations, individuals, and enterprises in respect of documents required to be reissued or replaced when implementing the restructuring and reorganization of the state apparatus in accordance with law.”

Pursuant to the above resolutions, from 01 January 2026, household and individual businesses will no longer apply the presumptive tax method. Tax declaration and payment shall be carried out in accordance with the Law on Tax Administration, based on actual revenue and management data.

From 2026 onward, the presumptive tax regime is officially abolished and replaced by a data- and revenue-based tax administration method—one of the key elements in the new tax and accounting policy framework.

PART III: ACCOUNTING – AUDITING LAW POLICIES

1. Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime (Promulgated on 27 October 2025, effective from 01 January 2026)

Guidance on the corporate accounting regime from 2026. Specifically, the Minister of Finance has issued guidance on the corporate accounting regime applicable from 2026.

For example, Article 4 of Circular No. 99/2025/TT-BTC provides regulations on the accounting currency as follows:

(1) The “accounting currency” shall be the Vietnamese Dong (national symbol: “đ”; international symbol: “VND”), which is used for recording accounting books and for preparing and presenting the enterprise’s Financial Statements. Where an enterprise mainly collects and makes payments in a foreign currency and satisfies the conditions specified in Points (2), (3), and (4), it may select a foreign currency as its accounting currency for bookkeeping purposes and shall be legally responsible for such selection.

(2) An enterprise shall base its determination of the accounting currency on the following factors:

- The currency that mainly influences the selling prices of goods and services and is normally the currency used to list prices and receive payments;
- The currency that mainly influences labor costs, raw material costs, and other production and business expenses, and is normally the currency used to settle such costs.

PART III: ACCOUNTING – AUDITING LAW POLICIES

1. Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime (Promulgated on 27 October 2025, effective from 01 January 2026)

(3) Where the factors specified in Point (2) are insufficient for the enterprise to determine its accounting currency, the following factors shall also be considered as a basis for determining the accounting currency of the enterprise:

- The currency used to raise financial resources (the currency used when issuing debt instruments, equity instruments, etc.);
- The currency in which proceeds from operating activities are regularly received and accumulated.

(4) The accounting currency shall reflect transactions, events, and conditions related to the enterprise's operations. Once the accounting currency has been determined, the enterprise shall not change it unless there is a significant change in management and business activities that results in a material change in such transactions, events, and conditions.

Effective date:

Circular No. 99/2025/TT-BTC shall take effect from 01 January 2026 and shall apply to financial years beginning on or after 01 January 2026.

PART III: ACCOUNTING – AUDITING LAW POLICIES

2. Circular No. 107/2025/TT-BTC providing guidance on accounting for the Social Insurance Fund and Health Insurance Fund (Promulgated on 14 November 2025, effective from 01 January 2026)

New regulations on accounting accounts of the Social Insurance Fund, Health Insurance Fund, and Unemployment Insurance Fund effective from 01 January 2026

Accordingly, the new regulations on accounting accounts of the social insurance fund, health insurance fund, and unemployment insurance fund from 01 January 2026 are as follows:

- Accounting accounts shall systematically, regularly, and continuously reflect the collection, expenditure, and fund balances of the social insurance fund, health insurance fund, and unemployment insurance fund managed by the social insurance agency; the investment activities of the insurance funds; the establishment of reserve funds; and settlements between social insurance agencies in accordance with the law.
- Classification and principles for using the accounting account system:
- Balance sheet accounts include accounts from Class 1 to Class 9, which are recorded using double-entry bookkeeping (recording corresponding entries between accounts).
- Off-balance sheet accounts include Class 0 accounts, which are recorded using single-entry bookkeeping (without corresponding entries between accounts).
- Based on the Chart of Accounts provided in Appendix I attached to Circular No. 107/2025/TT-BTC, the social insurance agency shall select appropriate accounting accounts for application at its unit in accordance with the financial mechanism of the social insurance fund, health insurance fund, and unemployment insurance fund, and its assigned functions and duties.

PART III: ACCOUNTING – AUDITING LAW POLICIES

2. Circular No. 107/2025/TT-BTC providing guidance on accounting for the Social Insurance Fund and Health Insurance Fund (Promulgated on 14 November 2025, effective from 01 January 2026)

- The social insurance agency may add detailed (sub-)accounts to the accounts prescribed in the Chart of Accounts in Appendix I attached to Circular No. 107/2025/TT-BTC for detailed recording in accordance with its management requirements, ensuring transparent and independent monitoring of each insurance fund and each component fund of the social insurance fund as prescribed.
- In cases where it is necessary to add accounts at the same level as those prescribed in the Chart of Accounts in Appendix I attached to Circular No. 107/2025/TT-BTC, the social insurance agency must comply with the Law on Accounting 2015 to ensure consistency in the use of accounts and the presentation of information in the financial statements, and to avoid omission or duplication of information in the financial statements.
- The Chart of Accounts, explanation of contents, structure, and accounting methods for accounts are provided in Appendix I “Chart of Accounts and Accounting Guidance” attached to Circular No. 107/2025/TT-BTC.

Circular No. 107/2025/TT-BTC takes effect from 01 January 2026.

PART IV: INVOICE – DOCUMENT LAW POLICIES

1. 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 administrative penalties for tax and invoice violations (Promulgated on 02 December 2025, effective from 16 January 2026)

Penalties for failure to issue invoices as prescribed from 16 January 2026:
Accordingly, acts of failing to issue invoices as required are 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, donating, gifting, exchanging, paying in lieu of salary to employees, and for internal consumption (except for internal transfer of goods to continue the production process); goods delivered in the form of lending, borrowing, or returning goods involving 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, donating, gifting, exchanging, paying in lieu of salary to employees, and for internal consumption (except for internal transfer of goods to continue the production process); goods delivered in the form of lending, borrowing, or returning goods involving from 02 invoices to under 10 invoices; and cases of failure to issue an invoice when selling goods or providing services as prescribed involving 01 invoice.

PART IV: INVOICE – DOCUMENT LAW POLICIES

1. 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 administrative penalties for tax and invoice violations (Promulgated on 02 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, donating, gifting, exchanging, paying in lieu of salary to employees, and for internal consumption (except for internal transfer of goods to continue the production process); goods delivered in the form of lending, borrowing, or returning goods involving from 10 invoices to under 50 invoices; and cases of failure to issue an invoice when selling goods or providing services as prescribed involving from 02 invoices to under 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, donating, gifting, exchanging, paying in lieu of salary to employees, and for internal consumption (except for internal transfer of goods to continue the production process); goods delivered in the form of lending, borrowing, or returning goods involving from 50 invoices to under 100 invoices; and cases of failure to issue an invoice when selling goods or providing services as prescribed involving from 10 invoices to under 20 invoices.

PART IV: INVOICE – DOCUMENT LAW POLICIES

1. 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 administrative penalties for tax and invoice violations (Promulgated on 02 December 2025, effective from 16 January 2026)

(5) A fine ranging from VND 30,000,000 to VND 50,000,000 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, donating, gifting, exchanging, paying in lieu of salary to employees, and for internal consumption (except for internal transfer of goods to continue the production process); goods delivered in the form of lending, borrowing, or returning goods involving 100 invoices or more; and cases of failure to issue an invoice when selling goods or providing services as prescribed involving from 20 invoices to under 50 invoices;

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

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

PART V: LABOR – WAGE LAW POLICIES

1. Decree No. 337/2025/ND-CP of the Government regulating the conclusion and performance of electronic contracts (Promulgated on 24 December 2025, effective from 01 January 2026)

From 2026, electronic labor contracts shall have the same legal validity as paper-based contracts. Accordingly, an electronic labor contract is a labor contract concluded and established in the form of a data message in accordance with the laws on labor and electronic transactions, and it has the same legal validity as a written labor contract in paper form.

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

- Use of digital signature software and digital signature verification that complies with the requirements of the law on electronic transactions.
- Implementation of security measures to ensure the safety of customer information and electronic labor contract data; and technical solutions to maintain and restore electronic contract authentication operations in case of incidents.
- Storage solutions to ensure the integrity of electronic document data; and assurance of the ability to retrieve electronic labor contracts concluded on the eContract system.
- Functions to ensure proper identification of the parties and authentication of identities in accordance with the law on electronic identification and authentication of employees and employers.
- Technical measures to confirm that the identified organization or individual has agreed to the contents of the labor contract.

PART V: LABOR – WAGE LAW POLICIES

1. Decree No. 337/2025/ND-CP of the Government regulating the conclusion and performance of electronic contracts (Promulgated on 24 December 2025, effective from 01 January 2026)

- Have the function of certifying 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 assignment.
- Have the function of converting between electronic labor contracts and written (paper-based) labor contracts in accordance with the law on electronic transactions.
- Provide electronic transaction accounts that comply with the conditions set out in Article 46 of the Law on Electronic Transactions.
- Have the function of supporting employers in reporting on labor utilization in accordance with labor laws, through protocols and formats prescribed by the Ministry of Home Affairs.
- Have the function of aggregating, compiling statistics, and generating periodic or ad hoc reports to serve the management of electronic labor contract transactions.
- Connect via a standard Application Programming Interface (API) to the Electronic Labor Contract Platform as prescribed by the Ministry of Home Affairs.
- Ensure compliance with technical requirements on information security in accordance with the law on cybersecurity and information security.



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SUMMARY

From 01 January 2026, a number of important legal documents officially take effect or commence implementation, mainly in the areas of taxation, tax administration, invoices and supporting documents, labor, and electronic transactions. These changes have a direct impact on enterprises, household businesses, and individual business operators. Notably, the VAT exemption threshold for household businesses is increased to VND 500 million per year; the presumptive tax regime is abolished; the business license tax (license fee) is terminated; mandatory application of electronic invoices is enforced; and electronic labor contracts are legally recognized as having the same validity as paper-based contracts. Enterprises and individuals are advised to proactively review their accounting, tax, invoicing, and labor management procedures to ensure timely compliance with the new regulations from the beginning of 2026.

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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