

Legal Newsletter

No. 39 – April 2026 – Capable Counsel

I. Administrative Field

1.1. Decree 116/2026/ND-CP of the Government amending and supplementing a number of articles of Decrees regulating administrative procedures related to production and business activities under the management of the Ministry of Culture, Sports and Tourism dated April 2, 2026

Article 14 of Decree No. 60/2014/ND-CP is amended and supplemented by Decree No. 25/2018/ND-CP.

To replace and annul a number of forms and articles of Decree No. 60/2014/ND-CP amended and supplemented by Decree No. 25/2018/ND-CP and Decree No. 72/2022/ND-CP:

- Replace Form No. 10 in the Appendix issued together with Decree No. 72/2022/ND-CP with Form No. 10 in the Appendix issued together with this Decree.
- To annul Articles 12 and 13 of Decree No. 60/2014/ND-CP amended and supplemented by Decree No. 25/2018/ND-CP.
- Forms No. 01, 02 and 07 in the Appendix issued together with Decree No. 72/2022/ND-CP are annulled.

To amend, supplement and replace a number of phrases, points and clauses of Article 12 of Decree No. 06/2016/ND-CP amended and supplemented by Decree No. 71/2022/ND-CP.

Amending and supplementing a number of clauses of Article 21 of Decree No. 06/2016/ND-CP amended and supplemented by Decree No. 71/2022/ND-CP.

Point b, Clause 2 and Point c, Clause 6, Article 15 of Decree No. 06/2016/ND-CP are annulled.

Point d, Clause 7, Article 18 of Decree No. 06/2016/ND-CP is annulled.

Point b, Clause 3, Point b, Clause 6, Point c, Clause 7, Article 20 of Decree No. 06/2016/ND-CP are annulled.

Amending and supplementing a number of articles of the Government's Decree No. 144/2020/ND-CP dated December 14, 2020 regulating performing arts activities.

Amending and supplementing a number of articles of the Government's Decree No. 76/2023/ND-CP dated November 1, 2023 detailing a number of articles of the Law on Domestic Violence Prevention and Control.

Amending and supplementing a number of articles of the Government's Decree No. 147/2024/ND-CP dated November 09, 2024 on the management, provision and use of internet services and online information.

This Decree takes effect from April 8, 2026.

1.2. Decision 2074/QĐ-UBND of the People's Committee of Ho Chi Minh City on approving internal processes, electronic processes for settlement of administrative procedures regardless of administrative boundaries in the field of International Trade, Employment and Investment in Vietnam under the scope of reception of the Management Board of Hi-Tech Parks of Ho Chi Minh City issued on 07 April 2026

The Hi-Tech Park Management Board shall continue to monitor and promptly advise on the adjustment of internal processes and electronic processes for settlement of administrative procedures regardless of administrative boundaries when documents regulating administrative procedures are newly promulgated, replaced, amended, etc supplemented and abolished.

Agencies and units carrying out administrative procedures shall:

- Comply with the approved internal and electronic processes when receiving and handling administrative procedures for individuals and organizations; do not set additional procedures and papers outside the law.
- Regularly review and update internal processes, electronic processes for handling newly approved, amended, supplemented, replaced or abolished administrative procedures for implementation.

This Decision takes effect from the date of signing.

To annul the previously approved internal processes for administrative procedures specified in the list attached to this Decision.

1.3. Decision 2307/QD-UBND of the People's Committee of Ho Chi Minh City on the announcement of the list of administrative procedures amended and supplemented in the field of notarization under the management of the Department of Justice issued on April 17, 2026

Announcing together with this Decision the list of 01 administrative procedures to be amended and supplemented in the field of Notarization under the management of the Department of Justice.

This Decision takes effect from the date of signing.

To annul the contents of the announcement of orderly procedures 1 in the List issued together with the Decision No. 1604/QD-UBND dated September 18, 2025 of the Chairman of the City People's Committee on the announcement of the list of administrative procedures to be amended and supplemented in the field of notarization under the management of the Department of Justice.

1.4. Circular 22/2026/TT-BCT of the Ministry of Industry and Trade regulating the development and application of national standards and national technical regulations of the Ministry of Industry and Trade issued on April 29, 2026

This Circular applies to units under the Ministry of Industry and Trade and other relevant organizations and individuals. This Circular provides for the formulation and application of national standards and national technical regulations of the Ministry of Industry and Trade. Formulation and application of national standards (TCVN)

Developing, promulgating and applying national technical regulations (QCVN)

Organization of implementation

This Circular takes effect from April 29, 2026. Circular No. 46/2014/TT-BCT dated December 03, 2014 of the Minister of Industry and Trade regulating the formulation and application of national standards and national technical regulations of the Ministry of Industry and Trade shall cease to be effective from the effective date of this Circular.

II. Investment Sectors

2.1. Decree 119/2026/ND-CP of the Government amending and supplementing a number of articles of Decree 242/2025/ND-CP dated September 10, 2025 of the Government on the

management and use of official development assistance (ODA) and foreign concessional loans issued on April 3, 2026

Amending and supplementing a number of points, clauses and Articles of the Government's Decree No. 242/2025/ND-CP dated September 10, 2025 on management and use of official development assistance (ODA) and foreign concessional loans

Order, procedures and dossiers of negotiation, signing, ratification, amendment, supplementation, extension and invalidation of international treaties on ODA loans and foreign concessional loans in the name of the State

Order, procedures and dossiers of negotiation, signing and approval of specific international treaties on ODA loans and foreign concessional loans in the name of the Government

Order, procedures and dossiers of negotiation, signing, approval, amendment, supplementation, extension and invalidation of framework international agreements on ODA loans and foreign concessional loans in the name of the Government

Order, procedures and dossiers of negotiation, signing, ratification, approval, amendment, supplementation, extension and invalidation of international agreements on non-refundable ODA

To annul a number of points, clauses and Articles of the Government's Decree No. 242/2025/ND-CP dated September 10, 2025 on management and use of official development assistance (ODA) and foreign concessional loans and the Government's Decree No. 275/2025/ND-CP dated October 18, 2025 on amendments, supplementing a number of articles of the Government's Decree No. 85/2025/ND-CP dated April 8, 2025 detailing the implementation of a number of articles of the Law on Public Investment

Replacing words in a number of points, clauses and articles of the Government's Decree No. 242/2025/ND-CP dated September 10, 2025 on management and use of official development assistance (ODA) and foreign concessional loans

2.2. Circular 35/2026/TT-BGDDT of the Ministry of Education and Training guiding a number of contents in public-private partnership investment activities in the field of education and training issued on April 21, 2026

This Circular applies to organizations and individuals participating in or related to investment activities in the form of public-private partnerships in the field of education and training.

This Circular does not apply to organizations and individuals participating in or related to investment activities in the form of public-private partnerships in the field of vocational education and continuing education.

Guidance on some contents in pre-feasibility study reports and feasibility study reports

Guiding a number of contents on methods and criteria for evaluation of bids and forms of build-operate-transfer contracts

Organization of implementation

This Circular takes effect from June 6, 2026. In case the legal documents cited in this Circular are amended, supplemented or replaced, the provisions of such amended, supplemented or replaced legal documents shall apply.

2.3. Circular 44/2026/TT-BTC of the Ministry of Finance regulating the form of investment supervision and assessment report; the regime of online reporting and management and operation of the information system on investment supervision and assessment promulgated on April 22, 2026

This Circular applies to agencies, units, organizations and individuals involved in the formulation and reporting of investment supervision and assessment activities.

Form of investment supervision and assessment report; online reporting regime and management and operation of the investment supervision and assessment information system

Regime of online reporting and management and operation of the information system on investment supervision and assessment

This Circular takes effect from the date of signing.

This Circular replaces Circular No. 05/2023/TT-BKHDT dated June 30, 2023 of the Ministry of Planning and Investment regulating the form of investment supervision and assessment reports; online reporting regime and management and operation of the information system on program investment supervision and assessment, investment projects using state capital.

When the documents referred to for application in this Circular are amended, supplemented or replaced by new documents, the amended, supplemented or replaced documents shall apply.

III. Corporate Sector

3.1. Decree 132/2026/ND-CP of the Government amending and supplementing a number of articles of Decree 41/2018/ND-CP dated March 12, 2018 of the Government stipulating penalties for administrative violations in the field of accounting and independent audit issued on April 06, 2026

Amendments to Clause 3 Article 3

Amendments and supplements to Clauses 2 and 3 of Article 6

Supplements to Section 8 and Article 35a Chapter II

Section 8 acts of violating regulations on prevention and combat of money laundering; prevention and combat of terrorist financing; prevention and combat of financing of the proliferation of weapons of mass destruction in the business of accounting services

Chapter II Penalties for violations of regulations on prevention and combat of money laundering; prevention and combat of terrorist financing; prevention and combat of financing of the proliferation of weapons of mass destruction in the business of accounting services

Amendments and supplements to Chapter IV

Chapter IV competence to make records and sanction administrative violations in the field of accounting

centrally-affiliated agencies and relevant organizations and individuals shall be responsible for the implementation of this Decree.

This Decree takes effect from May 21, 2026. In case the legal documents referred to for application in this Decree are amended, supplemented or replaced by new documents, such amended, supplemented or replaced documents shall apply.

3.2. Decree 141/2026/ND-CP of the Government amending and supplementing a number of articles of Decree 68/2026/ND-CP regulating tax policies for business households and

individuals and Decree 320/2025/ND-CP detailing a number of articles and measures to organize and guide the implementation of the Law on Corporate Income Tax promulgated on April 29, 2026

Amending and supplementing a number of articles of the Government's Decree No. 68/2026/ND-CP dated March 05, 2026 regulating tax policies and tax administration for business households and individuals

Supplementing Clause 15, Article 4 of the Government's Decree No. 320/2025/ND-CP dated December 15, 2025 detailing a number of articles and measures to organize and guide the implementation of the Law on Corporate Income Tax

This Decree takes effect from January 1, 2026.

IV. Labor – salary sector

4.1. Decree 138/2026/ND-CP of the Government detailing a number of articles of the Employment Law on vocational skills development promulgated on April 7, 2026

Subjects of application:

- National vocational skills assessment organizations; employees specified in Clause 1, Article 2 of the Employment Law
- The employer shall comply with the provisions of Clause 2, Article 3 of the Labor Code.
- Agencies, enterprises, organizations and individuals related to the contents specified in Article 1 of this Decree.

National vocational skills qualification framework and national vocational skills standards
Conditions, dossiers, order and procedures for issuance of certificates of national vocational skills assessment activities to national vocational skills assessment organizations
Assessment and issuance of national vocational skills certificates

Support employees to participate in the assessment and issuance of national vocational skills certificates and support employees to participate in training and fostering to improve vocational skills

Occupations and jobs that require a national vocational skills certificate

This Decree takes effect from the date of signing for promulgation.

V. Intellectual property

5.1. The Government's Decree No. 134/2026/ND-CP amending and supplementing a number of articles of the Government's Decree No. 17/2023/ND-CP dated April 26, 2023 detailing a number of articles and measures to implement the Law on Intellectual Property on copyright and related rights promulgated on April 6, 2026

Amendments to Article 1

Clause 12a is added after Clause 12 of Article 3

Amendments and supplements to a number of points of Article 5

Article 5a is added after Article 5

Article 5b is added after Article 5a

Amendments and supplements to a number of points and clauses of Article 8

Amendments to Article 22

Amending and supplementing Points a, b, Clause 5, Article 23

Amendments to Clause 2 of Article 25

Amendments to Clause 3 Article 29

Clause 2a is added after Clause 2, Article 34

Adding Section 3 after Section 2 Chapter III

Article 37a is added to Section 3 of Chapter III and after Article 37

Article 37b is added to Section 3 of Chapter III and after Article 37a

This Decree takes effect from April 9, 2026.