



## NEWSLETTER JANUARY 2026

In this edition, we summarise the key regulatory pillars of Decree No. 337/2025/NĐ-CP and analyses its practical implications for employers and employees in Vietnam.

Besides, we provide other news and regulations that might interest you.



### DECREE ON ELECTRONIC LABOUR CONTRACTS:

## FROM CIVIL AGREEMENTS TO A STATE-MANAGED DIGITAL PLATFORM

On 24 December 2025, the Government officially issued Decree No. 337/2025/ND-CP on electronic labour contracts, in line with Vietnam's national digital transformation strategy. This Decree establishes a definitive legal framework for the implementation of electronic labour contracts.

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## LAWS & REGULATIONS

### **Law No. 144/2025/QH15**

**Law No. 144/2025/QH15** amends and supplements several provisions of the Law on Urban and Rural Planning to improve the legal framework for planning activities in Vietnam, focusing on clearer planning hierarchy, updated urban classification criteria, stronger integration of technical infrastructure (including transport, water supply, drainage, energy and telecommunications), and more flexible planning procedures in the context of administrative reorganization and urbanization. The law aims to enhance consistency, efficiency and sustainability in urban and rural development planning nationwide and takes effect from **1 January 2026**.

### **Law No. 143/2025/QH15**

**Law No. 143/2025/QH15** is the Law on Investment of Vietnam, adopted on **11 December 2025** and effective from **1 March 2026**, which governs investment activities in Vietnam (including investment by domestic and foreign investors and outward investment), modernizes the legal framework to promote a transparent, competitive and business-friendly environment, and updates rules on investment conditions, incentives and procedures to support sustainable economic growth.

### **Law No. 135/2025/QH15**

**Law No. 135/2025/QH15 (the Construction Law 2025)**, adopted by the National Assembly of Vietnam on **10 December 2025**, establishes the legal framework

governing construction activities in Vietnam, including project development, construction investment, rights and obligations of involved parties, and state management of construction works. The Law generally takes effect from **1 July 2026**, with certain provisions taking effect earlier from **1 January 2026**, and replaces the previous Construction Law 2014 to reflect updated regulatory and practical requirements in the construction sector.

#### **Law No. 134/2025/QH15**

**Law No. 134/2025/QH15**, adopted on **10 December 2025** and effective from **1 March 2026**, is the Law on Artificial Intelligence (AI) of Vietnam, establishing a comprehensive legal framework governing the research, development, deployment and use of AI systems, including rights and obligations of involved entities and state management of AI activities to promote safe, ethical and human-centered AI development and application.

#### **Law No. 131/2025/QH15**

**Law No. 131/2025/QH15**, adopted by the National Assembly of Vietnam on **10 December 2025**, amends and supplements certain provisions of the Law on Intellectual Property to update and improve the legal framework for intellectual property rights. The law takes effect from **1 April 2026**.

#### **Law No. 123/2025/QH15**

**Law No. 123/2025/QH15** is a Law on Amendments and Supplements to Certain Articles of the Law on Education passed by the National Assembly of Vietnam on **10 December 2025**, which updates the Law on Education 2019 to refine the national education system, strengthen governance and quality assurance, clarify the structure and levels of education (including vocational and higher education), modernize rules on diplomas and certificates (recognizing both paper and digital forms), expand compulsory education, enhance institutional autonomy and accountability, and introduce policies on textbooks, scholarships and financial support to improve equity and quality in education. The law generally takes effect from **1 January 2026**.

#### **Law No. 122/2025/QH15**

**Law No. 122/2025/QH15** is the Law on E-Commerce of Vietnam, adopted on **10 December 2025** and effective from **1 July 2026**. It regulates the development of e-commerce policies, the operation of e-commerce platforms, responsibilities of participants (including foreign entities), use of technology in management and compliance, and rules on handling violations in e-commerce activities.

#### **Law No. 116/2025/QH15**

**Law No. 116/2025/QH15**, adopted on **10 December 2025**, is the Law on Cybersecurity, providing a modernized legal framework for cybersecurity protection in Vietnam, including definitions, rights and obligations of agencies, organizations and individuals, requirements for safeguarding information systems and data, mechanisms for preventing and responding to cyber threats, and cooperation in cybersecurity both domestically and internationally. The Law replaces previous cybersecurity legislation and takes effect from **1 July 2026**.

#### **Law No. 115/2025/QH15**

**Law No. 115/2025/QH15**, adopted on **10 December 2025**, amends and supplements certain provisions of the Law on Technology Transfer to update rules on technology appraisal, licensing, data management and enforcement in Vietnam, and takes effect from **1 April 2026** (with some specific provisions effective from the date of adoption).

#### **Law No. 112/2025/QH15**

**Law No. 112/2025/QH15**, adopted on **10 December 2025** and effective from **1 March 2026**, establishes a unified legal framework for Vietnam's planning system, regulating the formulation, approval and implementation of planning at national, regional, sectoral and local levels to ensure consistency and sustainable development.

#### **Law No. 111/2025/QH15**

**Law No. 111/2025/QH15** (Law on Deposit Insurance) was adopted on **10 December 2025** and takes effect from **1 May 2026**, providing a comprehensive legal framework for deposit insurance in Vietnam, including rules on insured and uninsured deposits, insurance premiums, payout procedures, operation and capital of the deposit insurance organization, and related rights and responsibilities to protect depositors and enhance stability in the banking system.

#### **Law No. 109/2025/QH15**

**Law No. 109/2025/QH15**, adopted on **10 December 2025** and effective from **1 July 2026**, introduces a new Personal Income Tax Law, updating taxable income categories, tax brackets and reliefs, expanding exemptions, and modernizing personal income taxation to better reflect economic conditions and support taxpayers.

### **Resolution No. 253/2025/QH15**

**Resolution No. 253/2025/QH15**, adopted on **11 December 2025** and effective from **1 March 2026**, sets out specific mechanisms and policies for national energy development for the 2026–2030 period, including provisions on adjusting and updating power development and supply network plans, investment in power projects (such as offshore wind, direct power purchase agreements and electricity infrastructure), and development of oil, gas and coal projects, with the aim of facilitating investment, accelerating project implementation and ensuring energy security through clearer regulatory and planning frameworks.

### **Resolution No. 250/2025/QH15**

**Resolution No. 250/2025/QH15**, adopted on **10 December 2025** and generally effective **from 1 January 2026 to 31 December 2030**, establishes specific mechanisms and special policies to enhance the effectiveness of international integration. The Resolution provides targeted financial, human-resource and institutional support measures for agencies, organizations, individuals and enterprises involved in foreign affairs and international integration activities, including special allowances, training programs, and support regimes for personnel and projects aimed at strengthening Vietnam's global engagement.

### **Resolution No. 111/2025/UBTVQH15**

**Resolution No. 111/2025/UBTVQH15**, adopted on **24 December 2025** and effective from **1 January 2026**, sets out new principles and criteria for urban classification in Vietnam, streamlining the system into four levels (special-class, Type I, Type II and Type III) based on socio-economic role, urbanization level and infrastructure development, to support more effective urban management, planning and sustainable development.

### **Resolution No. 79-NQ/TW**

**Resolution No. 79-NQ/TW**, signed on **6 January 2026** by the Party General Secretary, sets out a strategic framework for redefining the role and governance of the state economy as a core pillar of Vietnam's socialist-oriented market economy. The Resolution reaffirms the state economy's leading role, broadens the scope of state economic resources (including land, natural resources, infrastructure and state-owned enterprises), and outlines key objectives and policy directions, such as strengthening modern corporate governance, promoting digital transformation, and enhancing the competitiveness of state-owned enterprises (including the goal of having several SOEs ranked among the world's largest by 2030), to improve efficiency, advance structural reforms, and support national socio-economic development.

### Decree No. 357/2025/NĐ-CP

**Decree No. 357/2025/NĐ-CP**, issued on **31 December 2025** and effective from **1 March 2026**, provides the legal framework for the establishment and operation of the national information system and database on housing and the real estate market, including the introduction of digital identification codes for properties to enhance transparency and state management.

### Circular No. 72/2025/TT-NHNN

**Circular No. 72/2025/TT-NHNN**, issued by the State Bank of Vietnam and effective from **31 December 2025**, provides guidance on the use of bank accounts for conducting foreign exchange activities at the International Financial Centre (IFC) in Vietnam. The Circular sets out rules on opening and using foreign currency and capital accounts by IFC participants, including enterprises, foreign investors, and relevant credit institutions, with the aim of ensuring transparency, proper fund flows, and compliance with Vietnam's foreign exchange management framework.

## OTHER NEWS



### Electronics drive Vietnam's trade growth as exports hit record in 2025

Vietnam's electronics exports boomed in 2025, bringing in nearly \$165 billion, with computers, electronics, and components surpassing the \$100 billion mark for the first time to become the main driver of trade growth. ([VIR](#))



### Pilot digital asset exchanges to be licensed by mid-January

Formal testing of digital asset trading under a controlled regulatory framework is set to begin in Vietnam, with the move intended to manage risks while integrating digital assets into the broader economy. ([VIR](#))



### How remittances influence overseas Vietnamese housing choices in Vietnam

Beyond consumption, remittances are increasingly directed toward housing, reflecting overseas Vietnamese interest in legal clarity, infrastructure connectivity, and long-term stability in Vietnam's property sector. ([VnExpress](#))



## Resolution 79 positions state sector to drive the "era of nation's rise"

The Politburo resolution requires a focused, decisive, synchronized, and effective implementation of several policies and strategies for state economic development.

([VnEconomy](#))



## Real estate market enters a new growth cycle

Deputy Minister of Construction Nguyen Van Sinh evaluates 2025 as a "foundation-building" year, while 2026 will mark a point when the real estate market officially enters a new growth cycle.

([VnEconomy](#))



## Vietnam's first LNG power complex starts commercial operation

The complex, consisting of Nhon Trach 3 and Nhon Trach 4 thermal power plants, expected to supply over 9 billion kWh of electricity annually. ([VnEconomy](#))



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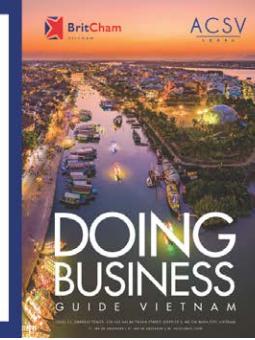
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# EVENT

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### FIRE Starters: Global Summit - Dublin

Our Special Counsel, **Minh Nguyen**, will be speaking at the summit, organized by **ThoughtLeaders4 FIRE | TL4FIRE**.

The event brings together 200+ emerging leaders in fraud, insolvency, and asset recovery from around the world. Minh will join a distinguished panel of experts to discuss the commercial aspects of asset recovery.

**Date:** 25-27 February 2026

**Venue:** Conrad Hotel, Dublin

**Register now:** <https://hubs.la/Q03B5C7x0>

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If you have questions, please get in touch with us at [marketing@acsvlegal.com](mailto:marketing@acsvlegal.com) or your usual ACSV Legal contact.

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