



## NEWSLETTER MARCH 2026

In this edition, we highlight the key changes introduced by the Law on Cybersecurity No. 116/2025/QH15 (**2025 Law on Cybersecurity**), with particular focus on enhanced operational obligations for service providers, strengthened data localisation requirements, and a streamlined licensing framework.

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

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## **2025 LAW ON CYBERSECURITY: UNIFIED STATE MANAGEMENT AND NEW COMPLIANCE OBLIGATIONS**

On 10 December 2025, the National Assembly officially passed the 2025 Law on Cybersecurity. This legislation represents a significant restructuring of Vietnam's cyber legal framework and is scheduled to take effect on 1 July 2026.

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# LAWS & REGULATIONS

### **Decree No. 71/2026/ND-CP**

**Decree No. 71/2026/ND-CP**, issued on **9 March 2026** and effective from **1 May 2026**, provides regulations on administrative violations, forms and levels of penalties,

remedial measures, and the authority to impose sanctions for violations in the atomic energy sector in Vietnam.

#### **Decision No. 330/QD-TTg**

**Decision No. 330/QD-TTg**, issued by the Prime Minister on **25 February 2026**, approves the Plan for implementing the 1961 Hague Convention Abolishing the Requirement of Legalisation for Foreign Public Documents (Apostille Convention) in Vietnam. The Decision takes effect from the date of signing (25 February 2026).

#### **Circular No. 20/2026/TT-BTC**

**Circular No. 20/2026/TT-BTC**, issued on **12 March 2026**, provides guidance on the implementation of the Corporate Income Tax (CIT) Law and related regulations, including rules on deductible expenses, tax incentives, revenue recognition, and tax obligations for overseas investments and foreign enterprises in Vietnam. The Circular takes effect on **12 March 2026** and applies from the 2025 tax period.

#### **Circular No. 05/2026/TT-BKHCHN**

**Circular No. 05/2026/TT-BKHCHN**, issued by the Ministry of Science and Technology, promulgates the National Artificial Intelligence (AI) Ethics Framework, providing principles to promote the responsible, transparent, and safe development and use of AI in Vietnam. The Circular takes effect on **10 March 2026**.

#### **Decision No. 405/QD-BCT**

**Decision No. 405/QD-BCT**, issued on **9 March 2026** and effective on the same date, promulgates the Digital Transformation Plan of the Ministry of Industry and Trade for the 2026–2030 period, setting out objectives and tasks to accelerate digital transformation in state management and public services in the industry and trade sector.

#### **Decision No. 312/QD-BXD**

**Decision No. 312/QD-BXD**, issued on **5 March 2026** and effective on the same date, by the Ministry of Construction, promulgates the Plan for the development of the Law on Housing (amended), outlining the roadmap and tasks for drafting and submitting the amended law to improve the legal framework governing housing in Vietnam.

# OTHER NEWS



## **\$2.1 billion AI centre set for Ho Chi Minh City**

Ho Chi Minh City has attracted a large \$2.1 billion AI data centre at Tan Phu Trung Industrial Park, expected to strengthen high-performance computing infrastructure to support AI applications, cloud computing, and growing demand for big data processing. ([VIR](#))



## **Vietnam in Southeast Asia innovation-friendly Top 3**

Vietnam ranks third in Southeast Asia in Innovators Business Environment Index 2026. ([VIR](#))



## **Green finance talent a must for new IFCs**

The development of international financial centres in Vietnam has been designed by the government around several core pillars, among which the international factor plays a decisive role in ensuring the safe operation of the entire financial system. ([VIR](#))



## **Roadmap for Vietnam's carbon exchange**

A newly-issued Decree on a domestic carbon exchange will bring the contents of a Prime Ministerial Decision on the carbon market to life, organizing, operating, and managing carbon trading activities in Vietnam. ([VnEconomy](#))



## **HCMC prepares growth scenarios amid economic and geopolitical volatility**

During the first and second quarters of 2026, the city can capitalize on lower tariffs from the United States to bolster manufacturing and export activities, further driving economic expansion. ([VnEconomy](#))



## **Finance ministry proposes 0% import tariff on fuel to stabilise supply**

The move is part of measures to stabilise domestic supply and safeguard national energy security amid growing global uncertainties. ([VnEconomy](#))



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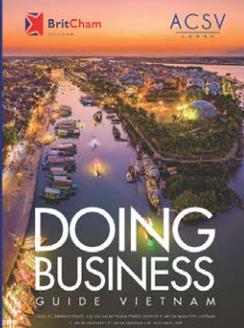
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