



NEWSLETTER APRIL 2026

In this edition, we highlight the key changes introduced by the Law on Digital Transformation No. 148/2025/QH15, which integrates with existing laws on data, e-transactions, cybersecurity, telecommunications, and AI to create a unified legal framework.

In addition, we provide other news and regulatory updates that may be of interest to you.



VIETNAM'S NEW LAW ON DIGITAL TRANSFORMATION

On 11 December 2025, the National Assembly promulgated the Law on Digital Transformation No. 148/2025/QH15 (**LODT**), which will take effect on 1 July 2026. The LODT replaces the 2006 Law on Information Technology and its related amendments.

It serves as a framework law governing digital transformation in Vietnam and applies to both domestic and foreign entities.

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LAWS & REGULATIONS

Decree No. 137/2026/ND-CP

Decree No. 137/2026/ND-CP, dated 7 April 2026, provides regulations on the management of multi-level marketing activities. It establishes a comprehensive legal framework governing the operation, supervision, and compliance obligations of entities engaging in multi-level marketing, aiming to enhance transparency, protect participants, and prevent unlawful practices. **The Decree takes effect on 1 July 2026.**

Decree No. 136/2026/ND-CP

Decree No. 136/2026/ND-CP, dated 7 April 2026, amends and supplements a number of provisions of Decree No. 100/2024/ND-CP on the development and management of social housing, as previously amended by Decree No. 261/2025/ND-CP and Decree No. 54/2026/ND-CP. It further refines the legal framework governing social housing, aiming to improve implementation, enhance accessibility, and address practical issues arising in practice. **The Decree takes effect on 7 April 2026.**

Decree No. 109/2026/ND-CP

Decree No. 109/2026/ND-CP, dated 1 April 2026, provides regulations on administrative sanctions in the fields of judicial support, judicial administration, marriage and family, civil judgment enforcement, and enterprise and cooperative rehabilitation and bankruptcy. It establishes an updated framework to strengthen enforcement and ensure more effective handling of violations across these areas. **The Decree takes effect on 18 May 2026** and replaces Decree No. 82/2020/ND-CP, as amended by Decree No. 117/2024/ND-CP.

Decree No. 102/2026/ND-CP

Decree No. 102/2026/ND-CP, dated 31 March 2026, amends and supplements a number of provisions of Decree No. 75/2019/ND-CP on administrative sanctions in the field of competition. It updates the regulatory framework to strengthen enforcement and ensure more effective handling of competition law violations in Vietnam. **The Decree takes effect on 20 May 2026.**

Decree No. 84/2026/ND-CP

Decree No. 84/2026/ND-CP, dated 25 March 2026, amends and supplements several Government decrees in the field of public debt management. It aims to improve the regulatory framework, enhance efficiency in debt management, and ensure greater consistency in implementation. **The Decree takes effect on 25 March 2026.**

Circular No. 41/2026/TT-BTC

Circular No. 41/2026/TT-BTC provides guidance on the declaration, withholding, payment, and finalization of taxes applicable to transactions in the crypto-asset market. It clarifies the tax obligations of relevant parties, including individuals, organizations, and intermediaries, and establishes a framework to enhance transparency and tax compliance. The Circular was promulgated and **came into effect on 6 April 2026**.

OTHER NEWS



National Assembly approves zero tax on petrol, oil, aviation fuel

The National Assembly has unanimously approved sweeping tax cuts on petrol, oil and aviation fuel, reducing key rates to zero through June 30 in a bid to cushion domestic markets against volatile global energy prices. ([VIR](#))



Vietnam emerges as cost-competitive data centre market

A proposed \$3 billion data centre complex in Dak Lak province highlights Vietnam's growing appeal as a cost-competitive destination for digital infrastructure investment. ([VIR](#))



Ministry backs local BESS production to boost renewable energy use

Deputy Minister of Industry and Trade Nguyen Hoang Long has said the ministry will support local firms in developing products for battery energy storage systems to help promote renewable energy. ([VIR](#))



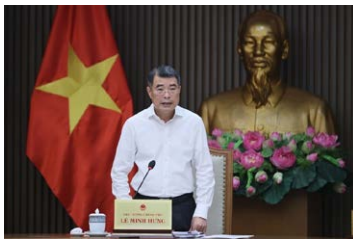
New initiative promotes high-impact scientific and tech research

The program aimed at building a new generation of highly capable, independent scientists and strengthening national technological competitiveness. ([VnEconomy](#))



Businesses prepared for emerging carbon market

A training program launched to enhance businesses' readiness for carbon transactions and compliance obligations. ([VnEconomy](#))



PM requests to further cut unnecessary administrative procedures and business conditions

Reform proposals on administrative procedures, business conditions and conditional sectors must be submitted by April 20. ([VnEconomy](#))



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