ATS
LAWYERS

MAY 2026

LAW BULLETIN

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LAWYERS

WELCOME

WORDS FROM MANAGING PARTNER

We are committed to providing an effective, reliable and responsive service to each of our clients.
Our approach is client-focused, solution-oriented and innovative. We have a dedicated and experienced team providing a comprehensive range of services to meet the needs of our clients.
We strive to do whatever it takes in order to resolve the legal issues that face clients, allowing them to minimize administrative overheads and focus on their core business activities.

ASSOCIATION – TRUST – SUCCESS

At ATS Law Firm, our deeds reflect our creed – to provide the very best professional legal services, and to gain and maintain our clients' trust and satisfaction

To become a top-level legal services provider on domestic and international matters, we have formed associations with many local, national and international organizations to exchange knowledge, experience and skills.

We pride ourselves on our ability to build client trust and support them in navigating applicable laws. We have a very high rate of success in accomplishing our clients' objectives, consistently exceeding expectations.

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TAX – FEE – CHARGE

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Import duty cuts to 0 per cent for certain fuel products extended until June 30

The Government issued Resolution 25/2026/NQ-CP on April 30, extending the application of Decree 72/2026/ND-CP, which reduces preferential import tariffs on several fuel products and inputs for fuel production.

Earlier, on March 9, 2026, the Government promulgated Decree 72/2026/ND-CP, lowering preferential import duty rates on selected fuel products and raw materials to 0 per cent under the preferential import tariff list attached to Decree 26/2023/ND-CP. The measure was initially set to be applied until April 30, 2026.

Under Resolution No. 25/2026/NQ-CP, the application period of Decree 72/2026/ND-CP is extended until the end of June 30 this year.

Accordingly, preferential import duty rates of 0 per cent will continue to apply to certain fuel production inputs under HS codes 2710.19.20 (partly refined crude oil), 2710.19.89 (other medium oils and preparations), and 2711.19.00 (other categories).

The resolution will take effect from May 1 through June 30. From July 1, preferential import duty rates for fuel products and production inputs will revert to the provisions stipulated in Decree 26/2023/ND-CP and its amendments.

During the validity of the resolution, in case of discrepancies between its provisions and those of Decree 26/2023/ND-CP or related amending decrees, the provisions of Resolution 25/2026/NQ-CP shall prevail.

According to the Ministry of Finance, the extension of Decree 72/2026/ND-CP aims to help stabilise the domestic fuel market and ensure national energy security amid ongoing global uncertainties. The measure is also intended to support macroeconomic stability and contribute to economic growth targets while ensuring full compliance with legal authority, procedures and regulatory requirements.

➢ Resolution 25/2026/NQ-CP

TAX – FEE – CHARGE

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Amendments to VAT regulations, effective from June 20, 2026

The Government issued Decree No. 144/2026/ND-CP amending and supplementing a number of articles of Decree No. 181/2025/ND-CP dated July 1, 2025, detailing the implementation of a number of articles of the Law on Value Added Tax, which was amended and supplemented by Decree No. 359/2025/ND-CP dated December 31, 2025.

For financial services, banking, securities trading, and commerce that are exempt from tax, the Decree amends and supplements point d, clause 4, Article 4 to include: debt sales, which include the sale of accounts payable, accounts receivable, and certificates of deposit. In addition, Clause 14 of Article 4 has also been amended and supplemented. According to the new regulations, export products are unprocessed or processed resources and minerals that are intended to discourage or restrict the export of raw resources and minerals as identified in the List (Appendices I and II) issued with the Decree.

Regarding the conditions for deducting input value-added tax, the Decree also amends and supplements point g, clause 2, Article 26 concerning non-cash payment documents in certain cases. Specifically, for goods and services purchased on deferred payment or installment plans with a value of 5 million VND or more, businesses shall base their tax deductions on the written contract, value-added tax invoice, and non-cash payment documents. In cases where the payment due date according to the contract or contract addendum has not yet arrived, and therefore there is no non-cash payment document, the business is still allowed to deduct input tax. When the payment deadline arrives and there is no non-cash payment document, the business must declare an adjustment to reduce the deducted tax amount corresponding to the value that does not meet the conditions.

After adjustments, if additional non-cash payment documents are provided, the business entity is entitled to declare and deduct the corresponding input value-added tax in the tax period for which the documents are available.

➢ Decree 144/2026/ND-CP

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On the issuance of Circular No. 08/2026/TT-NHNN dated May 15, 2026

The Governor of the State Bank of Vietnam signed and issued Circular No. 08/2026/TT-NHNN on May 15, 2026, amending and supplementing Point a, Clause 4, Article 20 of Circular No. 22/2019/TT-NHNN prescribing limits and prudential ratios in the operations of banks and foreign bank branches.

Pursuant to the Government's directive in Point c, Section 4 of the Appendix attached to Resolution No. 122/NQ-CP dated May 6, 2026 on the Government's regular meeting for April 2026, and in alignment with current market developments, the Governor of the State Bank of Vietnam signed and issued Circular No. 08/2026/TT-NHNN on May 15, 2026. This Circular amends and supplements Point a, Clause 4, Article 20 of Circular No. 22/2019/TT-NHNN prescribing limits and prudential ratios in the operations of banks and foreign bank branches (hereinafter referred to as Circular 22).

The Circular consists of 3 Articles, specifically:

- Article 1. Amendments and supplements to Point a, Clause 4, Article 20. Accordingly, commercial banks and foreign bank branches are permitted to extend the duration during which 20% of State Treasury deposits can be included when calculating the Loan-to-Deposit Ratio (LDR) as prescribed in Point a(iii), Clause 4, Article 20 of Circular 22 (as amended and supplemented).
- Article 2. Effect.
- Article 3. Implementation.

The Circular takes effect from May 15, 2026.

➢ Circular 08/2026/TT-NHNN

LABOR - SALARY

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Basic salary to increase to VND 2.53 million per month from July

The Government will adjust the basic salary after reporting to the National Assembly for consideration and decision, in line with the State budget's capacity, the consumer price index and the country's economic growth rate.

The basic salary will increase to VND 2.53 million (USD nearly 96) per month as of the beginning of July this year, according to a freshly-issued decree. The Government's Decree 161/2026/ND-CP issued on May 15 stipulates the level of the basic salary and the bonus regime for officials, civil servants, public employees and the armed forces.

It sets the basic salary applicable to those entitled to wages, allowances and bonus regimes who work in public agencies and organisations of the Party, the State, the Vietnam Fatherland Front, as well as social organisations performing tasks assigned by the State, in special administrative-economic units and in the armed forces.

The decree states that the basic salary is used as the basis for calculating salary levels in pay scales, allowance rates and applying other regimes in accordance with the law; calculating activity and living allowances as prescribed by law; and calculating contribution amounts and other entitlements based on the basic salary.

The Government will adjust the basic salary after reporting to the National Assembly for consideration and decision, in line with the State budget's capacity, the consumer price index and the country's economic growth rate. The bonus regime is used for unexpected rewards for exceptional work achievements and for annual periodic bonuses based on quarterly and half-year monitoring and evaluation results and the annual performance classification of each person on an agency's or unit's payroll. It will be implemented in accordance with the bonus regulations issued by the head of the unit or by the competent authority for armed forces units under the Ministry of National Defence and the Ministry of Public Security.

The decree takes effect from July 1 this year.

➢ Decree 161/2026/ND-CP

CUSTOMS

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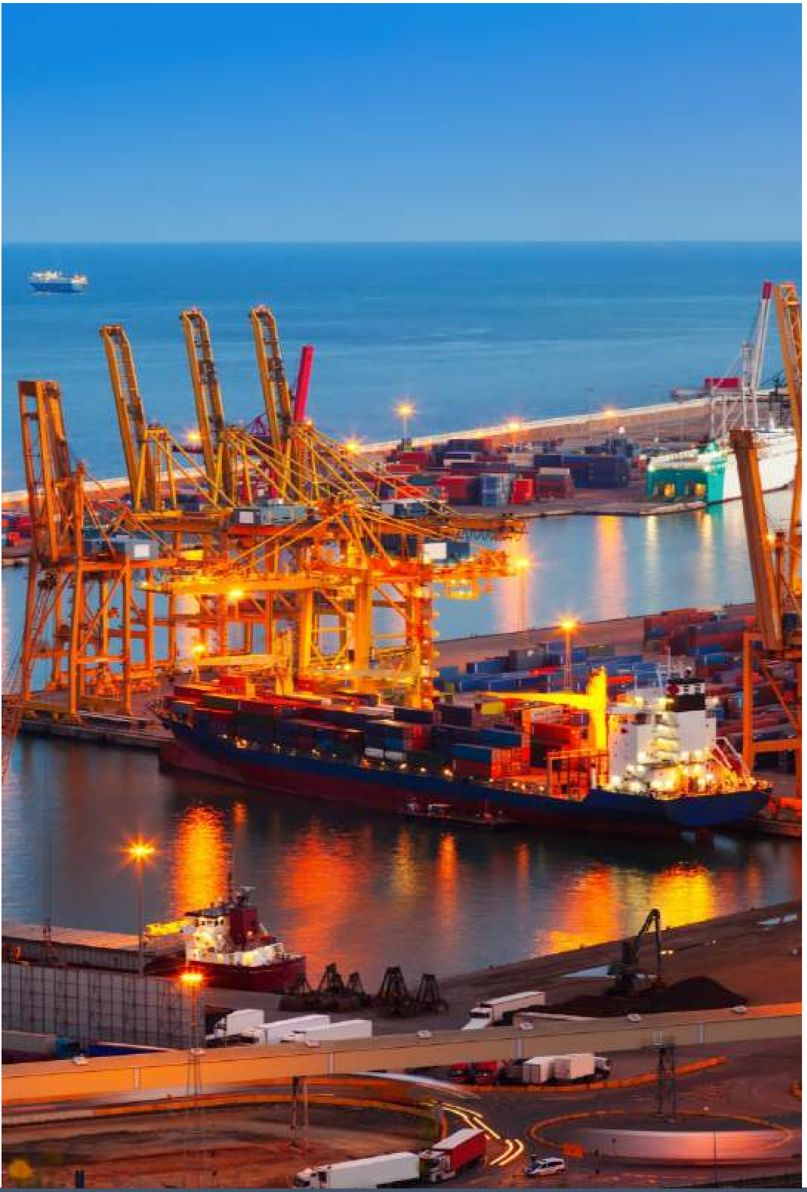

The Government adjusted the scope of customs operations effective July 5th

The Government has just issued Decree No. 153/2026/ND-CP amending and supplementing a number of articles of Decree No. 01/2015/ND-CP dated January 2, 2015, which was amended and supplemented by Decree No. 12/2018/ND-CP dated January 23, 2018, of the Government.

Specifically, Decree No. 153/2026/ND-CP amends and supplements Article 3, which stipulates the specific scope of customs operations at land border gates and inland waterway border gates. This includes excluding certain border gates from the scope of customs operations due to the absence of import and export activities, the lack of authorization from the Provincial People's Committee for import and export activities, and the absence of assigned customs officers.

At the same time, Decree No. 153/2026/ND-CP adds Clause 2 to Article 3 in a more flexible manner: For border gates, customs clearance points, specialized goods transport routes, border crossings, or other locations not yet defined as the scope of customs operations according to the provisions of this Decree, when they are opened, upgraded, or officially permitted to operate export and import activities by competent authorities, and have sufficient specialized inspection and control forces and technical infrastructure conditions to serve state management as prescribed by law, the customs operation area shall be determined according to the scope of the border gate area decided by the Government or the People's Committee of the province or city.

The decree also clearly defines the scope of inspection and supervision at the premises of the customs declarant, production facilities, warehouses, factories, and other locations where imported and exported goods are stored, serving post-clearance inspection and customs control purposes.

This Decree takes effect from July 5, 2026.

➢ Decree 153/2026/ND-CP

TECHNOLOGY

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Vietnam to facilitate list of 10 strategic technology groups from July 1

Prime Minister Le Minh Hung has issued Decision 21/2026/QD-TTg promulgating the list of strategic technologies and strategic technology products, set to take effect from July 1. Under the decision, Vietnam's strategic technology framework comprises 10 major technology groups covering key sectors critical to the country's long-term development and competitiveness.

The strategic technology groups include digital technologies such as AI, big data, digital twins, cloud computing, edge computing, the Internet of Things and blockchain; next-generation mobile network technologies; robotics and automation; advanced biotechnology and biomedicine; advanced energy and materials technologies; semiconductor chip technologies; cybersecurity and quantum technologies; marine, ocean and underground technologies; aerospace technologies; and high-speed and urban railway technologies.

The decision also sets out a list of 30 strategic technology products divided into two categories.

The first group consists of strategic technology products with established markets and strong potential to directly drive economic growth. These include Vietnamese large language models, virtual assistants and specialised AI systems; edge AI cameras; digital twin platforms; cloud computing platforms; blockchain infrastructure and traceability systems; 5G and 5G-Advanced equipment and systems; autonomous mobile and industrial robots; smart manufacturing solutions; and cybersecurity systems for critical infrastructure and national databases. The second group focuses on technologies expected to create new growth drivers, serve as foundational technologies for the future, and strengthen national autonomy in security and defence.

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- Decision 21/2026/QD-TTg

Vietnam prioritises 70 high technologies for strategic development

Issued under Decision No. 23/2026/QD-TTg dated May 15, 2026, the list covers a wide range of technologies, including artificial intelligence (AI), big data and data analytics, cloud and edge computing, distributed and high-performance computing, Internet of Things (IoT), blockchain, quantum technology, renewable and clean energy, advanced energy storage, AI-powered real-time disaster forecasting and warning systems, and next-generation microbiology technologies.

Prime Minister Le Minh Hung has approved a new list of 70 high technologies prioritised for investment and development, alongside a catalogue of high-tech products eligible for development incentives. Issued under Decision No. 23/2026/QD-TTg, the list covers a wide range of technologies, including AI, big data and data analytics, cloud and edge computing, distributed and high-performance computing, Internet of Things (IoT), blockchain, quantum technology, renewable and clean energy, advanced energy storage, AI-powered real-time disaster forecasting and warning systems, and next-generation microbiology technologies.

The decision also endorses a list of 100 high-tech products encouraged for development. These include AI- and data-based systems, equipment and software for identification, analysis, forecasting and automation; platforms supporting AI research and applications; big data-driven personalised learning software; smart STEAM education and training systems; unmanned aerial vehicles; environmentally friendly new-energy transport solutions; biopharmaceuticals for healthcare and agriculture; as well as next-generation vaccines, medical bio-products and diagnostic biological products.

The decision will take effect on July 1, 2026, replacing Decision No. 38/2020/QD-TTg issued on December 30, 2020.

➢ Decision 23/2026/QD-TTg

IMPORT - EXPORT

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Rules of origin under regulations issued for Vietnam-UAE comprehensive economic partnership agreement

In order to implement the Comprehensive Economic Partnership Agreement (CEPA) between Vietnam and the United Arab Emirates (UAE), the Ministry of Industry and Trade has issued Circular 24/2026/TT-BCT.

The circular comprises four chapters, 36 articles and four appendices. The appendices include product-specific rules, the UAE-VN certificate of origin (C/O) form, a declaration form for approved exporters, and a declaration form for any exporter. The circular sets out the scope of regulation, applicable entities and principles for determining the origin of goods under the Vietnam-UAE CEPA. The provisions apply to agencies and organisations authorised to issue certificates of origin, traders, and organisations and individuals involved in import-export activities. Notably, the circular stipulates that goods shall be considered originating if they satisfy one of several criteria, including being wholly obtained, undergoing sufficient processing or manufacturing, or being produced entirely from originating materials. For non-wholly obtained goods, origin is determined based on criteria such as a change in tariff heading (CTH) or a qualifying value content (QVC) of no less than 35 per cent of the ex-works price. The circular also provides for origin certification mechanisms under the CEPA. Accordingly, goods originating in the UAE imported into Vietnam, or vice versa, will be eligible for preferential tariffs if accompanied by one of the following documents: a UAE-VN form C/O; a self-certification document issued by an approved exporter; or a self-certification document for consignments valued at no more than USD 500 .

The document took effect on May 5, 2026. Customs authorities will also accept proof of origin documents issued in accordance with the circular for consideration of preferential tariff treatment for import declarations registered from February 3, 2026 onwards.

➢ Circular No. 24/2026/TT-BCT

EXTERNAL INFORMATION

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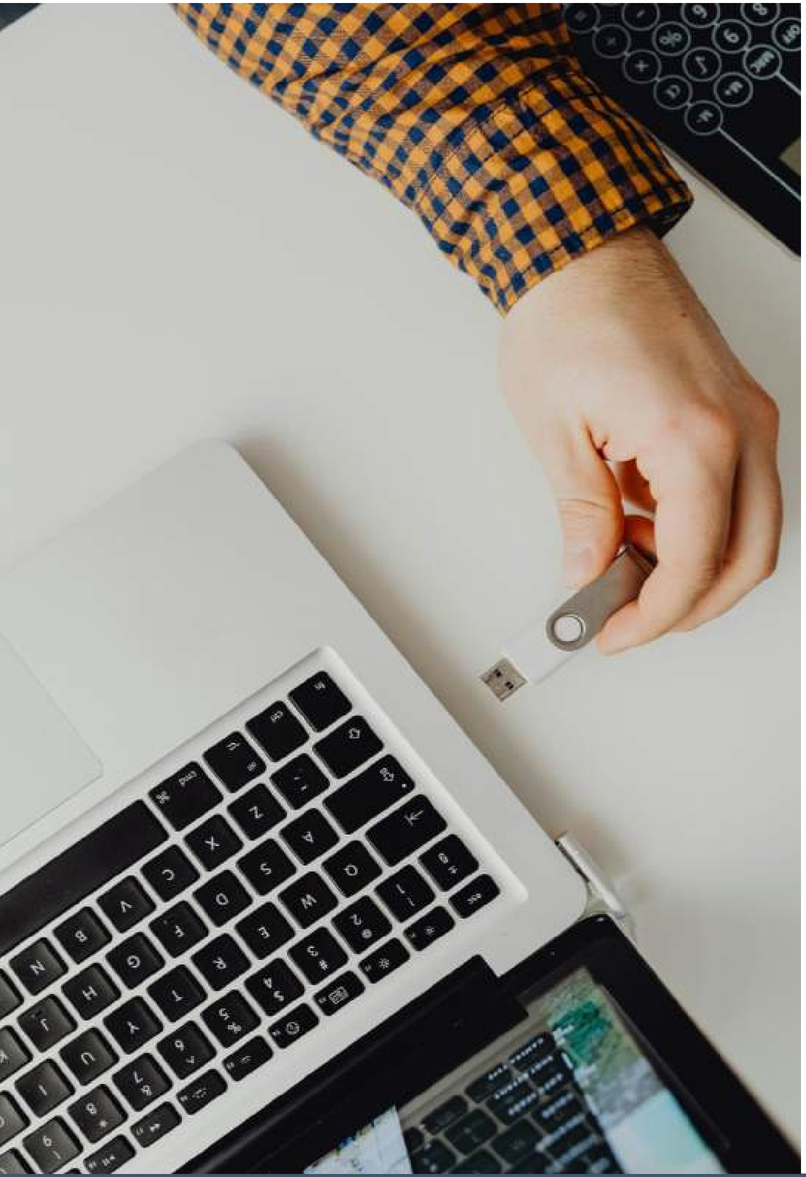

New regulations on managing external information activities

The government has just issued Decree No. 148/2026/ND-CP amending and supplementing a number of articles of Decree No. 72/2015/ND-CP dated September 7, 2015.

Decree No. 148/2026/ND-CP supplements Clauses 5 and 6 of Article 3 on the principles of external information activities as follows:

5. When conducting external information activities on cyberspace, social networks, and online platforms, it is necessary to ensure compliance with the principles of information security; verification of information sources; content control in accordance with the law; ensuring information safety, cybersecurity, and preventing the dissemination of fake news and false information about Vietnam; complying with legal regulations on the management, provision, and use of Internet services and information on the network; and legal regulations on the provision of information and online public services by state management agencies in the online environment.

6. External information activities shall be implemented ensuring coordination between competent state agencies and the Central Steering Committee on External Information Work, the Central Propaganda and Mass Mobilization Department in media orientation; the Central Steering Committee 35 in combating and refuting inaccurate and false information about Vietnam; the Central Committee of the Vietnam Fatherland Front and mass organizations assigned by the Party and State in mobilizing resources to participate in external information activities according to their assigned functions and tasks.

At the same time, Decree No. 148/2026/ND-CP amends and supplements points b, d, and e of Clause 3, Article 7 on providing official information about Vietnam, expanding the scope, adding management conditions on the cyberspace, and clarifying the applicable entities and information transmission channels.

➢ Decree No. 148/2026/ND-CP

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