

LEGAL NEWSLETTER, APRIL 2026

Dear Clients and Partners,

THE LEGAL NEWSLETTER | APRIL 2026 provides a summary and brief analysis of four significant legal developments that have direct impacts on business operations and corporate strategy:

- **Data:** The establishment of 20 National Core Databases.
- **Prize-winning game business:** Stricter capital requirements and internal governance.
- **Taxation:** Official tax framework for crypto-assets.
- **Technology:** Prioritization of green technologies and decentralization of licensing authority.

We invite our Clients and Partners to review the detailed contents below to proactively ensure compliance and optimize business operations.

I. THE ESTABLISHMENT OF NATIONAL DATA INFRASTRUCTURE PILLARS (DECISION NO. 11/2026/QĐ-TTG)

Decision No. 11/2026/QĐ-TTg promulgates the list of national databases and will take effect on 19 May 2026. Decision 11 is not merely a list, but a roadmap for data connectivity between the Government and enterprises.

- Seven database groups managed by the Ministry of Public Security (focusing on security and identity): National aggregated data; Population database; Location identification database; Electronic identity database; Immigration database; Administrative violation handling database; Notably: National Artificial Intelligence (AI) Database.
- Databases supporting economic administration:
 - Ministry of Finance: Financial management, Enterprise registration, Insurance.
 - Ministry of Justice: Administrative procedures database.
 - Government Inspectorate: Asset and income control database.
- Purpose of data utilization: The purpose is to optimize master data resources, identify users and entities, and standardize data-sharing mechanisms among government agencies.

II. CHANGES TO THE “RULES OF THE GAME” FOR PRIZE-WINNING ELECTRONIC GAMING BUSINESS (DECREE NO. 86/2026/NĐ-CP)

Decree No. 86/2026/NĐ-CP amending and supplementing a number of articles of Decree No. 121/2021/NĐ-CP dated 27 December 2021 on prize-winning electronic gaming business for foreigners. The Decree will take effect on 15 May 2026.

This Decree introduces two major regulatory approaches: increasing financial barriers and clarifying operational procedures, with many amendments considered stricter for prize-winning electronic gaming business operations.

Stricter Legal Requirements

- Prohibition on license transfer: Any act of modifying, leasing, lending, or transferring the Investment Registration Certificate or License for prize-winning gaming business is strictly prohibited.
- Senior management standards: Executive managers must hold at least a university degree and have a minimum of 03 years of practical experience in the relevant industry.
- Financial capacity: Minimum charter capital and owner’s equity is VND 500 billion. If the enterprise wishes to open a second branch, the capital must be increased by an additional VND 500 billion accordingly.

Administrative Reform & Internal Governance

- Post-inspection instead of pre-inspection: Requirements relating to security and public posting of internal rules at the entrance prior to licensing have been abolished.
- Dispute resolution mechanism: Enterprises are required to develop and publicly post dispute resolution regulations, including complaint procedures, processing timelines, and decision-making authority. If disputes cannot be resolved through mediation, jurisdiction shall fall under the Court or Arbitration.
- Handling of obsolete machines: Within 30 days, enterprises must re-export or destroy machines and gaming tokens when they expire, become damaged, or when the enterprise is dissolved.

III. TAX FRAMEWORK FOR CRYPTO ASSETS (CIRCULAR NO. 32/2026/TT-BTC)

Circular No. 32/2026/TT-BTC is considered the legal framework governing financial obligations arising from transactions involving digital assets and cryptocurrencies in Vietnam.

OBJECT	TAX TYPE	TAX TREATMENT / METHOD
Crypto Asset Transactions	VAT	Not subject to VAT
Domestic Enterprises	CIT	20% on taxable income
Foreign Investors	CIT	0.1% calculated on gross transfer revenue per transaction
Individuals (residents and non-residents)	PIT	0.1% on each transfer per transaction (through the service provider organization)

Taxable income arising from crypto asset transfer activities within a taxable period shall be determined as the selling price of the transferred crypto assets minus the purchase price of such crypto assets and transfer-related expenses supported by valid invoices and documents in accordance with applicable regulations.

The timing for determination of revenue and income from crypto asset transfers shall be implemented in accordance with the provisions of the laws on Corporate Income Tax and Personal Income Tax regarding the timing for determination of revenue and income from securities transfers, as well as the laws on crypto assets.

IV. AMENDMENTS TO THE LAW ON TECHNOLOGY TRANSFER

Law No. 115/2025/QH15 amending and supplementing a number of articles of the Law on Technology Transfer focuses on several key issues relating to decentralization of authority and development orientation for green technology, specifically:

- The concept of “green technology” is officially codified for the first time, focusing on: resource efficiency, emission reduction, and sustainable development.
- Decentralization to Local Authorities: The authority for approval and issuance of Technology Transfer Licenses (for technologies on the restricted transfer list) is now delegated to the Provincial People’s Committees, instead of being centralized under the Ministry of Science and Technology. *Timeline for appraisal of application dossiers:* 15 working days from the date of receipt of a complete and valid application dossier.

- Ownership Rights and Capital Contribution: Ownership of technology is completely separated from ownership of the products or machinery incorporating such technology (unless otherwise agreed by the parties). The State shall provide support for technology valuation, and establishment of ownership rights, to encourage individuals and organizations to contribute capital to enterprises in the form of technology.

OUR ECOSYSTEM:



OFFICE LEASING



CORPORATE COMPLIANCE



/cdlaflawfirm