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# International Trade 2026

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## **Vietnam: Law & Practice**

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Tilleke & Gibbins





## Law and Practice

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**Tilleke & Gibbins**

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Gibbins secures results for its clients before courts, arbitral tribunals and regulatory authorities, as well as at negotiating tables. The firm prioritises understanding its clients' legal and commercial goals to craft strategies meeting specific objectives and budgets, with teams of experienced, multilingual professionals, including seasoned litigators, specialised practitioners and international dispute resolution tacticians, to ensure clear communication and strong representation from start to finish.

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## 1. Trade Agreements

### 1.1 World Trade Organization Membership or Plurilateral Agreements

Vietnam has been a World Trade Organization (WTO) member since 11 January 2007. It is also a party to certain WTO plurilateral agreements, including, inter alia, the Trade Facilitation Agreement. Vietnam has not yet been a party to the Government Procurement Agreement, but the country is an observer to the Committee on Government Procurement.

### 1.2 Free Trade Agreements

As of 30 November 2025, Vietnam is a party to the following free trade agreements, which have entered into force:

- ASEAN Free Trade Area (AFTA) (effective since 1993);
- ASEAN–China Free Trade Area (ACFTA) (effective since 2003);
- ASEAN–Korea Free Trade Area (AKFTA) (effective since 2007);
- ASEAN–Japan Comprehensive Economic Partnership (AJCEP) (effective since 2008);
- Vietnam–Japan Economic Partnership Agreement (VJEPA) (effective since 2009);
- ASEAN–India Free Trade Area (AIFTA) (effective since 2010);
- ASEAN–Australia–New Zealand Free Trade Area (AANZFTA) (effective since 2010);
- Vietnam–Chile Free Trade Agreement (VCFTA) (effective since 2014);

- Vietnam–Korea Free Trade Agreement (VKFTA) (effective since 2015);
- Vietnam–Eurasian Economic Union Free Trade Agreement (VN–EAEU FTA) (effective since 2016);
- Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) (effective globally since 30 December 2018, and in Vietnam since 14 January 2019);
- ASEAN–Hong Kong Free Trade Agreement (AHK–FTA) (effective in Vietnam since 11 June 2019);
- EU–Vietnam Free Trade Agreement (EVFTA) (effective since 1 August 2020);
- UK–Vietnam Free Trade Agreement (UKVFTA) (effective since 1 May 2021);
- Regional Comprehensive Economic Partnership (RCEP) (effective since 1 May 2022); and
- Vietnam–Israel Free Trade Agreement (VIFTA) (effective since 2024).

Vietnam has signed the following free trade agreement, pending ratification for effectiveness:

- Vietnam–United Arab Emirates Free Trade Agreement (Comprehensive Economic Partnership Agreement between Vietnam and the United Arab Emirates or Vietnam–UAE CEPA) (signed on 28 October 2024),

### 1.3 Other Trade Agreements

In addition to the numerous FTAs listed in 1.2 Free Trade Agreements, Vietnam, as a developing country, also benefits from Generalised System of Preferences (GSP) schemes provided by various developed countries, including:

- Armenia (initial entry into force on 10 October 2016);
- Australia (initial entry into force on 1 January 1974);
- Canada (initial entry into force on 1 July 1974);
- Kazakhstan (initial entry into force on 10 October 2016);
- Kyrgyz Republic (initial entry into force on 10 October 2016);
- New Zealand (initial entry into force on 1 January 1972);
- Norway (initial entry into force on 1 July 1971);
- Russian Federation (initial entry into force on 10 October 2016); and
- Switzerland (initial entry into force on 1 March 1972).

## 1.4 Future Trade Agreements

As of 30 November 2025, the following trade agreements are under negotiation:

- Vietnam–EFTA Free Trade Agreement (Negotiations Commenced in May 2012): Negotiations between Vietnam and the EFTA bloc (Switzerland, Norway, Iceland, and Liechtenstein) began in 2012. The 18th negotiation round was held in Da Nang in November 2025, with progress reported on key issues including trade in goods, services, investment, and sustainable development.
- ASEAN–Canada Free Trade Agreement (Negotiations Commenced in November 2021): Vietnam has participated in several rounds, including three in 2023. ASEAN and Canada aim to substantially conclude negotiations by late 2025, though some areas may require extension into 2026.
- Vietnam–United States Trade Framework Agreement (Framework Announced in October 2025, Under Negotiation): The USA and Vietnam agreed on a framework for an Agreement on Reciprocal, Fair, and Balanced Trade to strengthen bilateral economic ties. Key elements include preferential market access for US goods, commitments to reduce non-tariff barriers, and co-operation on digital trade and supply chain resilience. Formal negotiations to finalise the agreement are ongoing.

## 1.5 Key Developments Regarding Trade Agreements

Over the past 12 months, Vietnam has witnessed several significant developments regarding trade agreements, including the following.

### Developments in Law and Regulatory Activity

- On 30 April 2025, the General Secretary passed Resolution No 66-NQ/TW of the Politburo regarding innovating law-making and law enforcement in response to Vietnam’s development demands in the new era. Resolution 66/2025 constitutes a substantive shift in Vietnam’s legislative philosophy, decisively refraining from the approach of “prohibiting what cannot be controlled” and adopting a development-oriented, facilitative regulatory framework that places individuals and enterprises at the centre of policy design. The Resolution establishes the strategic foundation for subsequent legal instruments across multiple sectors, including trade and foreign trade management.
- Against this backdrop, on 1 July 2025, Decree No 86/2025/ND-CP (dated 11 April 2025) came into force. This decree, which replaces Decree No 10/2018/ND-CP, elaborates on the Law on Foreign Trade Management regarding trade remedies. It clarifies procedures for anti-dumping, anti-subsidy, and safeguard investigations, introduces stricter rules to prevent evasion of trade remedies, and enhances co-ordination among enforcement agencies.

### Developments in Enforcement

- Enforcement practices have also undergone significant institutional transformation, most notably through the restructuring of Vietnam’s court system effective 1 July 2025. The streamlined hierarchy and clearer jurisdictional boundaries of the newly established regional People’s Courts help reduce errors relating to subject-matter jurisdiction – particularly important for complex commercial and trade-related disputes. At key regional courts, specialised divisions have been created, including economic courts, bankruptcy courts, and intellectual property courts, strengthening adjudicatory capacity in areas central to trade policy and commercial enforcement.

- Notably, in relation to IP enforcement, Vietnam has strengthened its practices in response to US tariff threats. In the first six months of 2025, the Market Surveillance Agency handled over 50,000 cases involving smuggling, counterfeit goods, and IP infringements. Specifically for IP violations, more than 1,400 cases were detected and addressed, with fines exceeding VND18 billion, a 30% increase compared to the same period last year. Additionally, specialised IP courts were established in Hanoi and Ho Chi Minh City and have been operational since 1 July 2025 to further reinforce IP enforcement.

## Developments in Public Attention

- In April 2025, the United States announced its intention to impose a 46% tariff on Vietnamese-origin goods, citing concerns over trade imbalances and market access. This proposal triggered significant diplomatic engagement and commercial negotiations between the two countries throughout mid-2025.
- On 26 October 2025, Vietnam and the United States issued a joint statement announcing a framework for a reciprocal, fair, and balanced trade agreement. The framework includes commitments to grant preferential market access, reduce non-tariff barriers, and enhance co-operation on digital trade, intellectual property, and supply chain resilience. Importantly, the USA will maintain a 20% reciprocal tariff on Vietnamese-origin goods while designating certain products for a 0% tariff. These measures, along with provisions on agricultural trade and regulatory alignment, mark a significant step toward deeper economic integration and mitigating recent tariff tensions.

## 1.6 Pending Changes to Trade Agreements

Vietnam is expected to face the following significant pending changes related to trade policy matters over the next 12 months:

- **Specialised Court at the International Financial Centre:** A notable pending change is the proposed establishment of the Specialised Court at the International Financial Centre. This court is expected to adopt internationalised procedures and enhanced judicial expertise to handle complex cross-border

financial and commercial disputes. Its anticipated approval is viewed as a key step toward strengthening Vietnam's dispute resolution framework and improving investor confidence in the trade and investment environment.

- **Finalisation and Ratification of the USA–Vietnam Trade Agreement:** Once signed, this may necessitate domestic legal adjustments, including updates to tariff schedules, non-tariff barrier frameworks, customs procedures, and rules of origin compliance.
- **Further Accession to or Enhancement of Digital Economy and E-Commerce Chapters in Existing (or Future) FTAs:** Vietnam's policy priorities emphasise digital trade, cross-border data flows, and cybersecurity standards, which may lead to new commitments under ongoing negotiations (eg, EFTA, ASEAN–Canada) and domestic regulatory reforms such as the Personal Data Protection Law implementing decree.
- **Trade Remedy Enforcement and Anti-Evasion Measures:** With Decree No 86/2025/ND-CP now in effect, Vietnam is expected to increase anti-dumping, anti-subsidy, and safeguard investigations, as well as to strengthen monitoring of transshipment and origin fraud.
- **IP Enforcement and Specialised IP Courts:** Newly established IP courts in Hanoi and Ho Chi Minh City are expected to strengthen enforcement against counterfeiting and piracy. Their launch reflects Vietnam's commitments under international trade agreements and responds to long-standing US concerns over IP protection.

## 2. Customs

### 2.1 Authorities Governing Customs

#### Legal Authorities

Vietnam's customs framework is primarily shaped by the following key legislation:

- **Law on Customs No 54/2014/QH13** passed by the National Assembly on 23 June 2014, as amended in 2014, 2018, 2022 and 2025;
- **Law on Export and Import Duties No 107/2016/QH13** passed by the National Assembly on 6 April 2016, as amended in 2025;

- Law on Tax Administration No 38/2019/QH14 passed by the National Assembly on 13 June 2019, as amended in 2024;
- Decree No 08/2015/ND-CP of the Government dated 21 January 2015, which details customs procedures, inspection, and supervision, as amended in 2016, 2018 and 2025; and
- Circular No 38/2015/TT-BTC of the Ministry of Finance dated 25 March 2015, which guides customs procedures, customs supervision and inspection, export tax, import tax, and tax administration applied to exported and imported goods, as amended in 2018.

## Administrative Authorities

Vietnam customs administration operates under a centralised system overseen by the Ministry of Finance, with the following primary authorities:

- the Ministry of Finance (MOF), which is the top-level government body responsible for state management of finance, including customs policy and oversight;
- the Department of Vietnam Customs (DVC), which is the central agency under the MOF that enforces customs laws, collects duties, supervises and regulates customs nationwide, and sets policies, oversight, and specialised functions such as anti-smuggling, inspections, and risk management;
- customs sub-departments, which are the regional offices under the DVC that oversee customs operations within their respective areas and supervise local customs offices; and
- border gate customs offices, which are the operational units responsible for customs clearance, inspections, and controls at ports, airports, border crossings, and other points of entry and exit.

## 2.2 Enforcement Agencies Enforcing Customs Regulations

### Primary Enforcement Agency

- The Department of Vietnam Customs (DVC) is the lead authority responsible for customs clearance, duty collection, and trade supervision.

### Enforcement and Co-Ordination Agencies

Customs enforcement authorities often collaborate with other agencies to enforce laws, particularly in

anti-smuggling and border security, including the following:

- The Vietnam Border Guard and Coast Guard patrol land borders and sea routes to prevent illegal transportation of goods.
- The Market Surveillance Agency (under the Ministry of Industry and Trade) inspects goods circulating in the domestic market to ensure proper customs clearance and combat inland smuggling.
- The Economic Police investigates serious customs-related crimes such as smuggling and tax evasion.

## Specialised Management Authorities

Certain goods require permits or inspection results from relevant ministries:

- Ministry of Health: pharmaceuticals, cosmetics, and food safety;
- Ministry of Agriculture and Rural Development: animal and plant quarantine, agricultural products;
- Ministry of Industry and Trade: specialised licences for chemicals and precursors; and
- Ministry of Science and Technology: quality standards and inspection of imported machinery.

## 2.3 Legal Instruments

Decree No 86/2025/ND-CP, issued on 11 April 2025, which implements the 2017 Law on Foreign Trade Management, introduces a mechanism somewhat similar to the EU Trade Barriers Regulation or Section 301 of the US Trade Act of 1974. This mechanism allows Vietnamese companies and industry associations to request the Ministry of Industry and Trade (MoIT) to take action when another country imposes trade-defence measures, such as anti-dumping or safeguard duties, on Vietnamese exports.

Under this framework, businesses may request the MoIT to support them in several ways, including obtaining information about the foreign investigation, communicating with the foreign authority, assisting with legal challenges, providing or co-ordinating information on alleged subsidies, co-operating during on-site investigations conducted by foreign authorities, and developing compensation or retaliation plans in safeguard cases.



These measures are handled on a case-by-case basis and are only initiated when companies submit a request. At present, the rules do not clearly state whether foreign (non-Vietnamese) companies can join these processes, nor is it clear whether the MoIT must publish the results of such actions.

It is also worth noting that while trade remedy measures on imports into Vietnam, such as anti-dumping or countervailing duties, are well-established, the foreign-barrier response mechanism under Decree 86/2025 is very new and has not been publicly applied as of 30 November 2025.

## 2.4 Key Developments in Customs Measures

The following are key developments in the prior 12 months related to customs or import measures in Vietnam.

### Developments in Law and Regulatory Activity

- Law No 90/2025/QH15, passed by the National Assembly on 25 June 2025, amends several core laws, including the Law on Customs, and came into effect on 1 July 2025. This law formally introduces the definition of “on-the-spot import/export goods”, referring to goods delivered to or received in Vietnam under contracts with foreign traders. Such goods must undergo full customs procedures and may qualify for a 0% VAT rate under certain conditions.
- Decree No 167/2025/ND-CP, dated 30 June 2025, amends Decree 08/2015 to provide detailed regulations and measures for enforcing the Law on Customs, including procedures for customs inspection, supervision, and control. The decree is fully effective from 15 August 2025. It clarifies procedures for on-the-spot import/export, customs clearance for postal and express delivery services, transit goods, temporary import/re-export, and the re-import of previously exported goods. The decree also updates the conditions for the priority regime, for example, for high-tech enterprises and authorised economic operators.
- Decree No 182/2025/ND-CP, dated 1 July 2025, amends Decree No 134/2016/ND-CP, which provides detailed guidance for implementing the Law on Import and Export Duties, as amended by Decree No 18/2021/ND-CP. Effective since 1 July

2025, this decree updates duty and tariff regulations under the revised law framework.

- Decision No 467/QD-CHQ, dated 29 April 2025, was issued by the Department of Vietnam Customs (DVC) and establishes procedures for the inspection and determination of the origin of imported and exported goods, effective from the same date. This decision strengthens origin verification by applying risk-based inspections, reviewing documents and certificates of origin, and conducting on-site inspections when there is a risk of origin fraud or suspicious transshipment.

### Enforcement Developments

- Customs authorities have strengthened risk-based inspections and origin verification, particularly for goods subject to re-export or transshipment. These measures ensure compliance with trade and tariff rules.
- Post-clearance audits have been emphasised under the new framework, focusing on HS code classification, declared value, and overall compliance.

### Public Attention

- The VAT exemption for low-value imports for goods valued below VND1 million (approximately USD40) via express delivery or e-commerce platforms has been removed. This change aims to ensure tax fairness amid the rapid growth of cross-border e-commerce, including platforms such as Temu, Shein, and Shopee.
- Authorities are increasingly monitoring trade compliance, including adherence to origin rules, tariff classifications, and customs documentation.

## 2.5 Pending Changes to Customs Measures

As of 30 November 2025, there is no publicly announced plan for a major overhaul beyond the 2025 reforms; however, the measures adopted in 2025 and their forthcoming implementation are expected to continue creating key issues over the next 12 months.

## 3. Sanctions

### 3.1 Sanctions Regime

Vietnam does not have a unified sanctions regime. Instead, its regulations on sanctions are dispersed across various pieces of legislation, including those governing anti-money laundering and anti-terrorism.

### 3.2 Legal or Administrative Authorities Imposing Sanctions

#### Legal Authorities

The primary legislation for imposing sanctions includes the following:

- Law on Anti-Money Laundering No 14/2022/QH15, passed by the National Assembly of Vietnam on 15 November 2022;
- Law on Anti-Terrorism No 28/2013/QH13 QH15, passed by the National Assembly of Vietnam on 12 June 2013;
- Decree No 122/2013/ND-CP dated 11 October 2013, which provides regulations on the suspension of circulation, freezing, sealing, temporary seizure, and disposal of money and assets related to terrorism or terrorist financing, as well as the compilation of lists of organisations and individuals involved in such activities, as amended in 2024; and
- Decree No 116/2013/ND-CP dated 4 October 2013, which details the implementation of several provisions of the Law on Anti-Money Laundering and provides practical guidance for its application, as amended in 2019.

#### Administrative Authorities

- The Ministry of Public Security is the primary administrative authority for the establishment of the list of natural or legal persons involved in terrorism and terrorist financing activities.
- The Ministry of National Defence is the primary administrative authority for the establishment of the list of natural or legal persons identified as having any connection with the proliferation and financing of the proliferation of weapons of mass destruction.

### 3.3 Government Agencies Enforcing the Sanctions Regime

- The Ministry of Public Security is primarily responsible for administering and enforcing the sanctions regime related to terrorism or terrorist financing.
- The Ministry of National Defence is responsible for enforcing the sanctions regime concerning terrorism or terrorist financing when the targets or territories fall under its management.
- The State Bank of Vietnam serves as the primary authority for administering and enforcing anti-money laundering regulations. Its responsibilities include issuing regulatory documents, inspecting and supervising reporting entities in the monetary and banking sectors, co-ordinating information sharing, conducting national money-laundering risk assessments, and acting as the focal point for international co-operation.

### 3.4 Persons Subject to Sanctions Laws and Regulations

Under Vietnamese law, anti-terrorism provisions apply to Vietnamese citizens and to foreigners who reside or operate within Vietnam's territory. Anti-money laundering regulations apply more broadly to any Vietnamese or foreign individuals or entities that conduct regulated transactions or activities, meaning nationality and residency are not limiting factors for anti-money laundering compliance.

### 3.5 List of Sanctioned Persons

Vietnam maintains a list of sanctioned persons and organisations, but it is not a single "unified" list in the sense of being limited to UN sanctions only. In addition to referencing the UN's list of sanctioned persons/groups, Vietnam maintains a domestic blacklist of persons and organisations involved in terrorism and/or terrorist financing. The list is publicly accessible via the website of the Ministry of Public Security.

An individual may be added to or removed from this domestic list if:

- they meet the designation criteria under relevant UN Security Council resolutions adopted under Chapter VII of the UN Charter;
- another country requests their designation under UN Security Council resolutions (eg, under UN

Security Council Resolution 1373 (2001) or related resolutions), and their designation is consistent with Vietnamese anti-terrorism law; or

- Vietnamese authorities, based on investigation, prosecution, trial, or other professional practices, obtain credible evidence or grounds suspecting that the person or organisation directed, participated in, assisted, or prepared to commit terrorism-related acts or is owned, controlled, or authorised by a listed person or organisation.

### 3.6 Sanctions Against Countries/Regions

Vietnam does not currently maintain its own comprehensive country- or region-wide sanctions or embargo regimes. Instead, Vietnam primarily implements UN Security Council-mandated sanctions through domestic legal instruments.

### 3.7 Other Types of Sanctions

Vietnam may impose other types of restrictive measures, though not strictly considered sanctions, that do not target specific individuals or countries/regions. Instead, these measures apply to certain trade activities or goods under its foreign trade management framework. Such measures may include limitations or conditions on the export or import of specific products, licensing or approval requirements, or prohibitions on particular categories of goods for reasons such as national security, public safety, or compliance with international obligations.

### 3.8 Secondary Sanctions

Vietnam does not impose, enforce, or threaten sanctions in relation to transactions that have no connection or nexus to Vietnam. Its sanctions and restrictive measures are applied only when there is a clear link to Vietnamese territory, individuals, entities, or trade activities, in accordance with domestic law or international obligations such as UN Security Council resolutions.

### 3.9 Penalties for Violations

Violations of regulations on anti-money laundering, anti-terrorism financing, and financing of proliferation of weapons of mass destruction may be subject to administrative or criminal penalties.

Administrative penalties primarily include monetary fines, ranging from minor penalties for reporting failures to large fines capped at VND1 billion (approximately USD38,000) for serious violations such as money laundering or terrorism financing. Additional measures may include mandatory compliance corrections, and for repeated or severe cases, suspension or removal of responsible individuals. Penalties also cover obstruction of inspections and non-compliance with State Bank of Vietnam directives.

Criminal penalties may include imprisonment, substantial fines, and restrictions on holding management or supervisory positions for individuals, while legal entities can face large fines and operational sanctions, including suspension of activities or revocation of licences.

### 3.10 Sanctions Licences

In general, there are no sanctions licences available that would authorise activities otherwise prohibited under Vietnam's sanctions laws and regulations.

### 3.11 Compliance

Vietnam requires organisations to maintain strong anti-money laundering controls, including customer identification and verification, risk assessment, enhanced measures for high-risk clients, internal policies, transaction monitoring, and timely reporting of large or suspicious transactions. Entities must keep records for five years, ensure confidentiality, declare cross-border transfers, apply measures like freezing accounts when necessary, and comply with sanctions.

Individuals and organisations must also detect and promptly report terrorism-related signs to competent authorities, co-operate during investigations, and maintain confidentiality. Organisations should have procedures, staff training, and secure reporting channels.

Violations of these obligations can lead to administrative or criminal penalties, as outlined in **3.9 Penalties for Violations**.

### 3.12 Sanction Reporting Requirements

Postponement of transactions is required when there is suspicion or discovery that parties are on the

blacklist, when there is reason to believe a transaction involves criminal activity or terrorism financing, or upon request from a competent authority. In addition, reporting entities must comply with legal requirements to freeze accounts or seal, block, or temporarily seize assets of organisations or individuals as mandated by law.

The reporting requirements apply to licensed financial institutions, such as banks, insurers, and securities firms, as well as designated non-financial businesses and professions, including casinos, real estate traders, dealers in precious metals, accountants, notaries, lawyers, and company service providers. These entities must report suspicious transactions, high-value transactions (from VND400 million – approximately USD16,000), and any postponed transactions arising from compliance checks. Additionally, individuals and organisations are required to promptly report any signs of terrorism-related activities to the competent authorities.

### 3.13 Adherence to Third-Country Sanctions

Vietnam does not maintain any blocking statutes, anti-boycott regulations, or other measures that would restrict compliance with sanctions imposed by other jurisdictions.

### 3.14 Key Developments Regarding Sanctions

In the past 12 months, Vietnam has witnessed the following key legal developments related to sanctions and strategic controls:

- Circular No 27/2025/TT-NHNN was issued by the State Bank of Vietnam on 15 September 2025 and came into effect on 1 November 2025. It provides detailed guidance on implementing several provisions of the Law on Anti-Money Laundering, including requirements for internal AML policies and procedures, reporting of large-value cash transactions, suspicious transaction reporting, and reporting obligations for wire transfers.
- Decree No 259/2025/ND-CP was issued by the government on 10 October 2025 and came into effect on the same day. This decree establishes a comprehensive framework for strategic trade control, governing the export, temporary import for re-export, border transfer, transit, and intermediate

transport of strategic goods. These include weapons of mass destruction, conventional weapons, and dual-use items intended for the development, production, or use of such weapons.

### 3.15 Pending Changes to Sanction Regulations

As of 30 November 2025, there has been no public discussion regarding significant pending changes, emerging issues, or hot topics related to sanctions expected over the next 12 months.

## 4. Exports

### 4.1 Export Controls

Vietnam applies a combination of administrative, technical, and quarantine measures to regulate exports, as provided under two primary pieces of legislation: the Law on Foreign Trade Management and its guiding Decree No 86/2025.

- Administrative Measures: These include:
  - (a) prohibition or suspension of exports;
  - (b) export restrictions such as quotas and tariff-rate quotas; designation of border checkpoints;
  - (c) appointment of authorised exporters and importers;
  - (d) licensing and conditional requirements for foreign trade;
  - (e) certification of origin and free-sale certificates; and
  - (f) other trade management measures such as temporary import/export, merchanting trade, transit, entrusted export/import, processing for foreign traders, and outsourcing overseas processing\*.
- Technical Measures: These relate to compliance with regulations on product quality, technical standards, food safety, and measurement requirements for exported and imported goods.
- Quarantine Measures: These consist of sanitary and phytosanitary controls for animals, plants, and related products, as well as border health quarantine measures under laws on plant protection, veterinary medicine, and infectious disease prevention.



\* Note that additional controls cover trade with neighbouring countries and goods in customs-controlled areas.

## 4.2 Administrative Authorities for Export Controls

The primary administrative authorities for export controls in Vietnam include the following:

- The Ministry of Industry and Trade is the main government body responsible for overall state management of export control.
- Specialised ministries, such as the Ministry of Agriculture and Environment, Ministry of Construction, Ministry of Science and Technology, and Ministry of Health, have authority over export licensing for goods under their respective areas of specialised management.

## 4.3 Government Agencies Enforcing Export Controls

The primary agency responsible for administering and enforcing export controls in Vietnam is the Ministry of Industry and Trade.

Other agencies involved in administration and enforcement include the Vietnam Customs Department, the Economic Police, and specialised ministries such as the Ministry of Agriculture and Environment, Ministry of Construction, Ministry of Science and Technology, and Ministry of Health.

## 4.4 Persons Subject to Export Controls

Persons subject to Vietnam's export controls include:

- Vietnamese traders that are not foreign-invested business entities;
- Vietnamese traders that are foreign-invested business entities or branches of foreign traders in Vietnam; and
- foreign traders without a presence in Vietnam.

Items subject to Vietnam's export controls include:

- prohibited items under Appendix I of Decree No 69/2018/ND-CP dated 15 May 2018, such as weapons, ammunition, explosives (excluding industrial explosives), military technical equipment,

certain natural resources, cultural heritage, information security goods, specialised cipher products used for state secrets, and certain types of imported scrap;

- items requiring designation of exporting traders under Appendix II of Decree 69/2018, including coin and banknote-related apparatus and materials, and cigarettes/cigars;
- items subject to licensing, conditions, or inspection requirements under Appendix III of Decree 69/2018, including certain minerals, chemicals, medical products, and biological products; and
- items subject to special regulations – eg, the re-export of primarily imported materials for which the state guaranteed foreign currency balance, as specified by the Ministry of Industry and Trade from time to time, and goods serving national defence and security purposes as listed under Appendix VI of Decree 69/2018.

## 4.5 Restricted Persons

Under Vietnamese law, a list of designated organisations and individuals exists for the purpose of strategic trade control. “Designated organisations or individuals” are defined as persons, entities, or groups involved in the proliferation of weapons of mass destruction or the financing of such proliferation, as identified in UN Security Council resolutions adopted under Chapter VII of the UN Charter, or as determined by Vietnamese competent authorities.

However, the legislation does not provide detailed procedures or clear guidance on how Vietnam establishes its own domestic list of designated organisations or individuals, or how such designations are reviewed or updated.

In practice, Vietnam does not maintain or publish a separate domestic list of designated organisations or individuals. Therefore, the UN Security Council sanctions lists constitute the primary and operative list used for compliance and enforcement purposes in Vietnam.

## 4.6 Sensitive Exports

Vietnamese law does not use the term “sensitive exports” or “sensitive goods” as a formal legal category. Instead, Vietnam regulates exports through vari-

ous lists of products that are prohibited from export, restricted to export by designated traders, or subject to export licensing, conditions, inspections, or other specialised regulatory requirements, as described in **4.4 Persons Subject to Export Controls**.

There is no unified or clearly defined substantive mechanism for how items are selected or added to these lists. In practice, such lists are primarily established and updated through government decrees, and in certain sectors, through ministerial circulars issued by the competent line ministries.

## 4.7 Other Export Controls

Non-list-based export controls may apply in the following cases:

- **Grey Area Controls:** Competent authorities in Vietnam may require approval for exports even when the item is not explicitly listed, particularly where national security or compliance concerns exist.
- **Explicit Regulations:** Certain laws, such as Decree 259/2025 on strategic and dual-use goods, impose licensing requirements based on end use or end-user risk, even if the item is not included on a formal control list.
- **UN Sanctions:** Vietnam implements UN Security Council sanctions, so exports to jurisdictions under UN sanctions may trigger additional controls or require prior approval.

## 4.8 Penalties

Violations of Vietnam's export control regulations can lead to administrative or criminal penalties depending on the nature and severity of the offence. Administrative sanctions may include monetary fines, confiscation of goods, and orders to cease unlawful conduct, while criminal penalties apply to serious cases such as exporting prohibited goods or large-scale smuggling, which can result in substantial fines and imprisonment based on the seriousness of the violation.

## 4.9 Export Licences

No commercial licences are issued for goods on the prohibited export list, such as round timber and national antiques. However, the prime minister may grant permission to export such goods for specific non-commercial purposes, including special use, war-

ranty, analysis, testing, scientific research, healthcare, pharmaceutical production, or national defence and security. These exceptions are rare and strictly limited to these special non-commercial purposes.

## 4.10 Compliance

Export control is a highly regulated area in Vietnam. Individuals and entities engaged in export activities must:

- comply with all applicable export control laws and regulations, including licensing and technical requirements;
- ensure that all information and documentation submitted to competent authorities is accurate and truthful;
- maintain complete records of transactions, licences, and due diligence measures for a statutory period of five years; and
- fully co-operate with authorities during any verification, inspection, or investigation related to export control compliance.

Violations of export control regulations may result in administrative or criminal liability, as outlined in **4.8 Penalties**.

## 4.11 Export Reporting Requirements

Vietnam does not impose general export control-related reporting requirements. However, administrative reporting obligations may apply in certain cases, including the following:

- The Customs Finalisation Report is applicable to enterprises engaged in processing for export, where they import duty-free raw materials for manufacturing or processing goods intended for export. This report is typically submitted on a periodic basis to finalise customs procedures and reconcile imported materials with exported products.
- The Report on the Status of Export Activities is required for certain goods such as rice, industrial explosives, strategic and dual-use goods, and temporarily imported restricted goods for re-export. This reporting ensures compliance with licensing, quotas, and other regulatory controls.
- The Annual Investment Exporting Report is applicable to enterprises engaged in the sale or export

of products tied to investment projects, particularly those benefitting from investment incentives or special customs regimes.

## 4.12 Key Developments Regarding Exports

Vietnam has introduced new regulations regarding export controls, including the following:

- Law No 90/2025/QH15, passed by the National Assembly on 25 June 2025, amends and supplements various provisions of several key laws, including the Bidding Law, the Law on Investment in the Form of Public-Private Partnerships, the Customs Law, the Law on Value-Added Tax, the Law on Import and Export Duties, the Law on Investment, the Law on Public Investment, and the Law on the Management and Use of Public Property.
- Decree No 167/2025/ND-CP, dated 30 June 2025, amends Decree 08/2015 to provide detailed regulations and measures for enforcing the Law on Customs, including customs procedures, inspections, supervision, and control. The decree was fully effective from 15 August 2025.

## 4.13 Pending Changes to Export Regulations

As of 30 November 2025, there has been no public discussion regarding significant pending changes, hot topics or issues on the horizon over the next 12 months pertaining to export controls.

## 5. Anti-Dumping and Countervailing (AD/CVD)

### 5.1 Authorities Governing AD/CVD

The imposition of anti-dumping (AD) and countervailing (CVD) duties and safeguard measures is primarily administered by the Ministry of Industry and Trade in accordance with the Law on Foreign Trade Management and its guiding Decree No 86/2025.

### 5.2 Government Agencies Enforcing AD/CVD Measures

The Trade Remedies Authority of Vietnam, under the Ministry of Industry and Trade, is the primary body responsible for administering and enforcing AD/CVD duties and safeguard measures. Customs authorities

co-operate with the Trade Remedies Authority in carrying out relevant actions and procedures.

### 5.3 Petitioning for a Review

The initiation of an AD/CVD or safeguard investigation can be triggered by a petition from a domestic company. If the investigation results in the imposition of AD/CVD duties or safeguard measures, a review of the existing duties or measures may also be initiated either by domestic companies or by the competent government authority.

### 5.4 Ad Hoc and Regular Reviews

Investigations are initiated on an ad hoc basis. Reviews of existing AD/CVD duties or safeguard measures may be conducted either on an ad hoc basis upon petition of domestic companies or on a regular basis as part of mandatory review procedures.

### 5.5 Non-Domestic Company Participation

Non-domestic companies may participate in the review as interested parties, provided they register and obtain approval from the investigating authority to be recognised as such.

### 5.6 Investigation and Imposition of Duties and Safeguards

The process for investigations of AD/CVD duties and safeguard measures, including the key procedural stages and indicative timelines, is as follows. The total timeline for AD/CVD investigations does not exceed 18 months, and for safeguards does not exceed 12 months:

- Application for Investigation: This is submitted by domestic producers.
- Petition Completeness Review: Within 20 days of receiving the petition, the investigating authority reviews its completeness and legitimacy and may request additional information.
- Submission of Supplementary Information: If the petition is incomplete or insufficient, petitioners must submit the missing information within 30 days of receiving the supplementation request. Failure to do so results in rejection of the petition.
- Decision to Initiate Investigation: Following the assessment of completeness and sufficiency, the

MoIT issues a Decision to Initiate Investigation or declines to initiate.

- Sampling Questionnaires:
  - (a) Within seven days of the MoIT decision, the investigating authority sends sampling questionnaires to relevant parties.
  - (b) Parties must respond in writing within ten days of receiving the questionnaire. For timing purposes, the questionnaire is deemed delivered seven days after it is sent.
  - (c) Within ten days of the response deadline, the investigating authority notifies the parties of the sampling results and the list of foreign producers/exporters whose goods are sampled.
- Questionnaires for Non-Sampled Parties:
  - (a) Within 20 days of the MoIT decision, the investigating authority sends questionnaires to parties who are not subject to sampling.
  - (b) For parties subject to sampling, the questionnaires are sent within ten days of notification of sampling.
  - (c) Relevant parties must submit written replies within 30 days of receipt. Upon written request with reasonable justification, the investigating authority may extend the deadline by up to 30 additional days.
  - (d) The questionnaire is deemed delivered seven days after it is sent.
- Investigation Phase Activities: During the investigation, the Trade Remedies Authority of Vietnam may conduct on-site investigations, as well as consultations and public hearings with interested parties.
- Draft Determination: Before concluding the investigation, the Trade Remedies Authority discloses a Draft Determination to all interested parties. Confidential versions are provided separately to each exporter and relevant government.
- Notice of Closure: At least seven days before the investigation deadline, the Trade Remedies Authority announces its intention to close the investigation and ceases accepting new information.
- Final Conclusion: Within 20 days after the closure notice, the Trade Remedies Authority issues the Final Conclusion of Investigation.
- MoIT Decision on Measures: Within 20 days of receiving the Final Conclusion, the MoIT issues a decision on whether to apply or not apply official anti-dumping or countervailing measures.

## 5.7 Publishing Reports

The investigating authority must publish a non-confidential version of the final conclusion within 20 days after issuing the notice of investigation closure.

## 5.8 Jurisdictions With No Imposition of Duties and Safeguards

Vietnam does not have specific statutory exemptions for any jurisdictions from AD, CVD, or safeguard measures based on trade agreements or domestic laws. Accordingly, all countries are potentially subject to these measures, provided that the measures are applied in accordance with Vietnam's commitments under trade agreements to which Vietnam is a party.

## 5.9 Frequency of Reviews

Regarding existing AD/CVD duties, domestic companies may file petitions in the following:

- Periodic Reviews: These are conducted annually within the first four years following the imposition or extension of the measure.
- Sunset Reviews: The investigating authority will issue a notice of receipt of the review petition at least 15 months prior to the expiry of the existing measure.
- New Exporter Reviews: These may be requested at any time after the measure takes effect by exporters that did not export during the original investigation period and are not related to exporters subject to the duty.
- Scope Reviews: These may be requested at any time to determine whether certain products fall within the scope of the imposed measure.
- Changed Circumstances Reviews (for CVD Duties): These may be requested at any time if there are significant changes in market or subsidy conditions that may justify amending or terminating the measure.

For safeguard measures, domestic companies may file review petitions in the following cases:

- Mid-Term Reviews: If a safeguard measure, including any provisional safeguard measure, is applied for more than three years, the investigating authority must issue a notice of receipt of the review



petition at least six months before the measure has been in force for half of its intended duration.

- **Sunset Reviews:** The investigating authority will issue a notice of receipt of the review petition at least 15 months before the expiration of the safeguard measure.
- **Scope Reviews:** These may be requested at any time to clarify whether particular products fall within the scope of the safeguard measure.

## 5.10 Review Process

The review process for AD/CVD duties and safeguard measures is generally aligned with the investigation process for AD/CVD and safeguards, but with several key differences. For example, the deadline for submitting supplementary information during a review is 15 days, instead of 30 days as in an investigation, and sampling procedures are not applied in review proceedings. In addition, the overall timelines for reviews do not exceed six, nine, or 12 months, depending on the type of review and the specific measure under consideration.

## 5.11 Appeal Process

Complaints and legal actions against decisions of the MoIT are handled in accordance with the laws on complaints and administrative proceedings.

## 5.12 Key Developments Regarding AD/CVD Measures

Vietnam recorded several notable developments in its trade remedy framework over the past year.

### Legislative and Regulatory Activity

- The government issued Decree 86/2025, providing comprehensive guidance on AD, CVD, and safeguard investigations. The decree includes rules on defining domestic industry, calculating dumping and subsidy margins, and conducting reviews.
- The MoIT issued Circular 26/2025/TT-BCT on 15 May 2025, further detailing procedural requirements for trade remedy investigations and reviews.

### Enforcement and Investigations

- **Hot-Rolled Steel (China, India – AD20):** Provisional AD duties were imposed in February 2025, including a 27.83% country-wide rate on Chinese

exporters; India-origin imports were not subject to provisional duties due to low volume.

- **Galvanised/Coated Steel (China, Korea – AD19):** Provisional duties were imposed in April 2025 (China: 37.13%; Korea: 13.70–15.67%); final duties were confirmed in August 2025.
- **Wood Fibreboard (Thailand, China):** Provisional duties were imposed in September 2025 following findings of dumping and significant import increases.
- **Ceramic/Porcelain Tiles (India – AD23):** An investigation was initiated in August 2025 with preliminary margins estimated at about 45.3%; the investigation is ongoing.
- **PP Products (Malaysia, Thailand, China – Sunset Review ER01.AD07):** MoIT terminated the existing AD duties in July 2025 after determining that expiry would not cause renewed injury.

### WTO Litigation

- Vietnam concluded WTO dispute DS536 with the United States on 17 January 2025 through a mutually agreed solution concerning US anti-dumping duties on Vietnamese catfish.

## 5.13 Pending Changes to AD/CVD Measures

As of 30 November 2025, there has been no public discussion regarding significant pending changes, hot topics or issues on the horizon over the next 12 months pertaining to trade remedies.

## 6. Investment Security

### 6.1 Investment Security Mechanisms

#### Legal Framework

Vietnam maintains investment security mechanisms to protect national defence and security, as provided under the Law on Investment No 41/2020/QH14, passed by the National Assembly on 17 June 2020 and amended in 2024, and Decree No 31/2021/ND-CP dated 26 March 2021, which elaborates certain provisions of the Law on Investment.

These mechanisms mainly apply to foreign investments in sensitive sectors or areas critical to national security, such as border zones, islands, and coastal regions. The framework covers:

- business activities subject to national security conditions;
- foreign capital contributions, share purchases, and equity acquisitions;
- investment projects in sensitive geographic areas that could affect national defence or security; and
- government authority to suspend or terminate investments deemed harmful to national security.

## Investment Security Review Process and Timelines

When a foreign investment project or equity acquisition occurs in a sector or area that may impact national defence or security:

- The provincial People's Committee identifies potential national security risks and notifies the Ministry of Finance.
- The Ministry of Finance consults with the Ministry of National Defence and the Ministry of Public Security regarding the investment.
- The Ministry of Finance submits the case to the prime minister, who issues the final decision on whether the project may proceed, must be modified, suspended, or terminated.
- For projects in sensitive areas or in cases where foreign investors seek to acquire shares in enterprises operating in such areas, an opinion from the Ministry of National Defence is required.

Vietnamese law does not prescribe fixed review timelines. However, investment security review is integrated into the process of issuing an Investment Registration Certificate or approving investment policy, typically ranging from 15 to 90 days, depending on the type of approval.

## Authorities Governing Investment Security in Vietnam

- The Ministry of Finance is the lead authority responsible for investment licensing and co-ordinating national-security reviews.
- The Ministry of National Defence provides security assessments for investments affecting defence-sensitive zones or assets.
- The Ministry of Public Security assesses threats related to internal security, public order, and national safety.

- The Provincial People's Committees detect and report investment projects that may harm national security.

## 6.2 Agencies Enforcing Investment Security Measures

Government agencies that administer or enforce investment security measures in Vietnam include the authorities referenced in **6.1 Investment Security Mechanisms**.

## 6.3 Transactions Subject to Investment Security Measures

Vietnam's investment security review applies to transactions involving conditional sectors, projects or land in sensitive areas, or foreign investors acquiring control or significant influence over entities that may affect national defence or security. Transactions in these categories must be notified to the investment registration authority and, in some cases, obtain approval from the Ministry of National Defence and the Ministry of Public Security before proceeding.

### Conditional Sectors and Industries

Transactions in sectors subject to special conditions for reasons of national defence, security, public order, social morality, or public health are subject to security review. Foreign investors proposing capital contributions, share acquisitions, or equity purchases in such sectors must comply with relevant investment registration procedures and, where applicable, obtain consultation from the Ministry of National Defence or the Ministry of Public Security. Transactions cannot proceed without the required approval.

### Transactions in Sensitive Locations

Investments in sensitive locations, including islands, border communes, coastal communes, or other areas affecting national defence or security, require the investment registration authority to consult the Ministry of National Defence and the Ministry of Public Security before granting approval. The transaction can only proceed once the ministries provide written consent or fail to respond within the timeframe established under the law.

## Transactions Conferring Control or Significant Influence

Security review also applies when a foreign investor gains controlling ownership or the ability to influence strategic decisions, critical technologies, data, or infrastructure in sectors or areas relevant to national security. This includes mergers and acquisitions, capital contributions, share purchases, or project acquisitions, ensuring that foreign control does not compromise national security interests.

## 6.4 Mandated Filings/Notifications

Vietnam does not have a separate, standalone filing or notification requirement specifically for investment security. Instead, investment security review is integrated into the investment registration process and applies only to certain cases, such as transactions in conditional sectors, sensitive locations, or those conferring control or significant influence, as described in 6.3 Transactions Subject to Investment Security Measures.

## 6.5 Exemptions

A key exception to Vietnam's investment security review applies to M&A transactions, including capital contributions and share purchases. Security review is not required when the target company is implementing an investment project located within industrial parks, export-processing zones, high-tech parks, or other government-designated economic zones.

## 6.6 Penalties and Consequences

The primary consequence for investment activities that compromise national security is the suspension or termination of the project. If an investment is found to harm or threaten national defence and security, the government may fully suspend, partially suspend, or terminate its operations. Decisions to take such actions are made by the prime minister based on recommendations from the Ministry of Finance, ensuring that projects posing national security risks are effectively controlled or halted.

## 6.7 Fees

The investment security review is integrated into the standard administrative procedures for M&A approval or investment registration. As a result, investors are only subject to the general administrative fees and

charges associated with those procedures, with no additional fees specifically for the security review.

## 6.8 Key Developments Regarding Investment Security

Over the past 12 months, several developments have clarified procedures, restructured ministerial oversight, and introduced specialised regulations related to investment security:

- **Ministerial Restructuring:** Effective 1 March 2025, the Ministry of Planning and Investment was merged into the Ministry of Finance. The Ministry of Finance now oversees the processing of investment projects and has authority to initiate security-related suspensions or terminations.
- **Procedural Amendments:** The government issued a decree in September 2025 amending and clarifying M&A review procedures, streamlining the security review process previously outlined under existing regulations.
- **New Defence Industry Law:** The Law on National Defence Security Industry and Industrial Mobilisation (2024) establishes special conditions for projects in the defence sector, including prioritised capital allocation and expedited public investment procedures.
- **Legislative Amendments:** Updates to the Law on Investment formalise the Ministry of Finance as the authority responsible for proposing project suspensions when investment activities pose national security risks.

## 6.9 Pending Changes to Investment Security Measures

The most significant issues on the horizon relate to regulatory uncertainty and the broad discretionary authority of government agencies. Investors face risks due to the lack of a clear definition of areas considered sensitive for national defence and security, as the identification and designation of such areas are determined by the relevant ministries. This discretionary power creates uncertainty and potential policy risk, as the boundaries and classification of sensitive zones are not fixed and may change over time.

## 7. Other Measures Affecting Production and Trade

### 7.1 Subsidy and Incentive Programmes for Domestic Production

Vietnam provides a comprehensive system of subsidies and incentives to encourage domestic production, with a focus on high-tech industries, large-scale manufacturing, and prioritised supporting industries.

#### Corporate Income Tax Incentives

- Projects in specified high-technology fields, large-scale investments, or manufacturers of prioritised supporting industry products benefit from a preferential corporate income tax rate, often 10% for 15 years.
- This is commonly structured as a four-year tax exemption followed by a nine-year 50% reduction.

#### Import Duty Exemptions

- Eligible projects are exempt from import duties on fixed assets, including machinery, specialised transport, and raw materials not produced domestically.
- A 0% import duty programme (valid until 31 December 2027) applies to raw materials and components used for domestic production in the automotive supporting industry.

#### Direct Production Support

- High-technology enterprises may receive direct financial support, typically calculated as 1–3% of the added value generated from production.

#### Other Incentives

- Projects may also qualify for land rental exemptions or reductions.
- Small and medium-sized enterprises (SMEs) are eligible for lower corporate income tax rates.

These measures collectively aim to reduce reliance on imports, promote local production, and strengthen strategic industrial sectors in Vietnam.

### 7.2 Standards and Technical Requirements

Vietnam uses technical standards and regulations to support domestic production and ensure product quality. Voluntary national standards (TCVN) provide

guidance, while mandatory national technical regulations (QCVN) set legal requirements that products must meet for safety, health, environmental protection, and national security. Conformity with QCVN, along with associated testing and inspection procedures, forms the core of Vietnam's technical barriers to trade measures.

Line ministries, including the Ministry of Transport and the Ministry of Science and Technology, are authorised to issue regulations and lists of imported goods subject to mandatory quality inspection. These measures encourage local production by setting standards that domestic manufacturers must meet and importers must comply with, effectively promoting domestic competitiveness while ensuring product quality.

### 7.3 Sanitary and Phytosanitary Requirements

Vietnam's sanitary and phytosanitary (SPS) requirements are designed to protect public health and promote safe domestic production. The Ministry of Health oversees SPS measures related to food, drinking water, pharmaceuticals, and cosmetics, while the Ministry of Agriculture and Environment manages animal and plant health, including technical standards and import, export, and post-import quarantine controls. These measures ensure that imported products meet national safety standards, while supporting domestic producers by establishing consistent regulatory requirements for local production.

### 7.4 Policy and Price Controls

Vietnam uses competition policy and price control measures to stabilise markets and support domestic production. The government can regulate supply and set price ceilings, floors, or ranges for essential goods experiencing abnormal price fluctuations.

Key products subject to these measures include rice, fertilisers, animal feed, petroleum, LPG, milk for young children, and essential medicines. By controlling prices and supply, the government can limit excessive imports while providing a predictable environment for local producers to expand capacity. Specific ministries, such as the Ministry of Industry and Trade and the Ministry of Agriculture and Environment, are responsible for implementing these measures.



## 7.5 State and Privatisation Measures

State-owned enterprises (SOEs) and state trading play a strategic role in Vietnam's efforts to encourage domestic production and manage imports, particularly in essential sectors. While the Law on Competition does not exempt SOEs from competition rules, it provides special controls for enterprises in state monopoly sectors, allowing the government to regulate prices, output, and market scope, thereby creating a protected environment for domestic producers.

State monopoly in trade is limited to essential goods related to national defence, security, and national interest. Through designated state traders, the government can control imports of these goods, prioritise local production, and limit import competition. By granting SOEs and designated traders preferential roles, Vietnam aligns trade and industrial policy with national development objectives while supporting domestic production capacity.

## 7.6 "Buy Local" Requirements

Vietnam's government procurement framework includes explicit "buy national" requirements to support domestic production and reduce reliance on imports. Domestic goods are given preferential treatment in bidding through measures such as additional points in evaluation, adjustments to bid prices for foreign competitors, and preferential ranking when bids are otherwise equal.

For certain goods, where multiple domestic manufacturers meet technical, quality, and price requirements, procurement may require that only domestically sourced goods be offered. This requirement is mandatory for specific products, such as certain pharmaceuticals produced to national quality standards, effectively limiting foreign competition in these tenders.

## 7.7 Geographical Protections

Vietnam uses Geographical Indication (GI) protection as a strategic tool to support domestic production. The state retains ownership of all Vietnamese GIs, allowing government management and promotion of unique domestic products, such as Phu Quoc fish sauce and Buon Ma Thuot coffee. This helps secure market share and added value for local producers, particularly in rural and agricultural sectors.

GI protection also creates strict barriers for imported goods. Foreign products cannot use protected GI names, even if the true origin is indicated, and references such as "kind", "type", "style", or "limitation" are prohibited. These measures prevent imported goods from leveraging the reputation of Vietnamese specialities, enhancing the competitiveness of domestic products in the local market.

## 8. Other Significant Issues

### 8.1 Other Issues or Developments

There are no other significant legal issues or developments relevant to this area that have not already been addressed elsewhere in this chapter.

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