



LEGAL NEWSLETTER

FEBRUARY 2026

 **TNTP & ASSOCIATES INTERNATIONAL LAW COMPANY LIMITED**

Website: [/dsdc.com.vn/](http://dsdc.com.vn/) & [/tntplaw.vn/](http://tntplaw.vn/)

Contact: (+84) 93 179 8818

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New regulations on electronic labor contracts effective from January 1, 2026

On January 1, 2026, Government Decree No. 337/2025/ND-CP dated December 24, 2025 on labor contracts ("**Decree 337**") officially comes into force. The Decree establishes a distinct legal framework governing the conclusion, digital signing, authentication, and management of labor contracts through data messages, ensuring legal validity as paper-based contracts. This is expected to represent a significant step forward in the digital transformation of labor management in Vietnam. This article by Tntp analyzes several notable new aspects of electronic labor contracts effective from January 1, 2026.

1. What is an electronic labor contract? Legal effect of electronic labor contracts

Pursuant to Clause 1, Article 1 of Decree 337, an electronic labor contract is defined as a labor contract ("**LC**") that is concluded and established in the form of a data message in accordance with labor laws and electronic transaction laws, having the same legal validity as a paper-based labor contract.

With respect to legal effect, Article 7 of Decree 337 provides that an electronic labor contract becomes effective from the time the last party digitally signs it, with the time stamp attached to the digital signatures of the contracting parties and the authentication of the data message by the eContract service provider incorporated into the electronic labor contract, unless otherwise agreed by the parties.

This provision differs from the rules applicable to traditional paper-based labor contracts. For paper contracts, legal effect is generally determined from the time the parties sign or as otherwise agreed, while electronic labor contracts require an authentication by an eContract service provider to ensure authenticity, integrity, and non - repudiation of the electronic transaction.



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2. Conditions for the conclusion and performance of electronic LC

The conditions for concluding electronic labor contracts are specified in detail in Article 6 of Decree 337, as follows:

(i) First, the conclusion of the contract must be conducted through an eContract system and satisfy the following conditions:

Use of digital signature software and digital signature verification tools that comply with electronic transaction laws.

Implementation of security measures to ensure the safety of customer information and electronic labor contract data; technical solutions to maintain and restore electronic contract authentication in the event of incidents.

Storage solutions ensuring data integrity of electronic documents and enabling retrieval of electronic labor contracts concluded via the eContract system.

Ensuring proper identification of the contracting parties and identity authentication in accordance with laws on electronic identification and authentication of employees ("**Employees**") and employers ("**Employers**").

Technical measures to confirm that identified organizations and individuals have consented to the labor contract.

Functions for authenticating electronic labor contracts in accordance with electronic transaction laws, to authenticate contracts before transmitting them to the Electronic Labor Contract Platform for assignment of an identification code (ID).

Functions enabling conversion from electronic labor contracts to a paper-based labor contracts in accordance with electronic transaction laws.

\Providing electronic transaction accounts for the conditions set out in Article 46 of the Law on Electronic Transactions.

Supporting Employers in reporting labor utilization in accordance with labor laws, using protocols and formats prescribed by the Ministry of Home Affairs.

Functions for aggregation, statistics, and periodic or ad hoc reporting to support the management of electronic labor contract transactions.

Connectivity via standard application programming interfaces (APIs) with the Electronic Labor Contract Platform in accordance with regulations of the Ministry of Home Affairs.

Compliance with technical requirements for information security under cybersecurity and information security laws.

New regulations on electronic labor contracts effective from January 1, 2026

(ii) Second, Employers and Employees participating in the conclusion of electronic labor contracts must meet the following conditions:

For Employees and Employers who are individuals: Valid identification documents, including a citizen identification card, identity card, electronic identity, certificate of identity, level-2 electronic identification account, or a valid passport; and a valid entry visa or documents evidencing visa exemption (for foreign individuals).

For Employers that are enterprises, agencies, organizations, cooperatives, or household businesses: possession of the following documents:

- A decision on establishment, or a decision defining functions, duties, powers, and organizational structure, or a certificate of enterprise registration, investment registration certificate, or household business registration certificate; and
- Identification documents of the legal representative, including a citizen identification card, identity card, certificate of identity, level-2 electronic identification account, or a valid passport; and a valid entry visa or documents evidencing visa exemption (for foreign individuals).

Possession of digital signature and use of time-stamping services in accordance with electronic transaction laws.

(iii) Third, the eContract service provider must satisfy the following conditions:

Operate an eContract system that meets the conditions specified in item (i) above.

Have solutions and technologies to collect, verify, and reconcile information to ensure consistency between organizational and individual identification information and biometric data of legal representatives (including biological characteristics that are difficult to forge and have a low duplication rate, such as fingerprints, facial features, iris patterns, voice, and other biometric identifiers) and the corresponding information and biometric data contained in the identification documents specified in item (ii), thereby ensuring accurate identification and identity authentication in accordance with laws on electronic identification and authentication.

Hold a license to provide trust services, with authorization to provide data message authentication services in accordance with electronic transaction laws.

In addition, pursuant to Clause 4, Article 6 of Decree 337, within 24 hours from the time the last party signs the contract, the eContract service provider must transmit the electronic labor contract to the Electronic Labor Contract Platform for assignment of an identification code (ID) in accordance with regulations of the Ministry of Home Affairs.

Accordingly, the conclusion and performance of electronic labor contracts are legally recognized only when all conditions relating to technical systems, participating parties, and the eContract service provider are fully satisfied under Decree 337.

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3. Conversion between paper-based and electronic LC

As a general principle, the State does not mandate the use of electronic labor contracts but encourages their use as a replacement for paper-based labor contracts in Employers' human resource management and in administrative procedures related to labor contracts.

Accordingly, Article 8 of Decree 337 and Article 12 of the Law on Electronic Transactions 2023 establish a mechanism for conversion between paper-based labor contracts and electronic labor contracts, as follows:

For electronic labor contracts converted from paper-based labor contracts, the following requirements must be met:

The parties to the paper-based labor contract must be authenticated in accordance with laws on electronic identification and authentication.

The converted electronic labor contract must be digitally signed by an authorized representative of the Employer to confirm its accuracy and completeness in comparison with the original and to assume legal responsibility for the converted content. The converted electronic labor contract must be assigned an ID.

For paper - based labor contracts converted from electronic labor contracts, the following requirements must be met:

Information in the paper contract must be ensured to be complete and intact, equivalent to the electronic labor contract.

Information must be included to identify the information system and system owner that created, sent, received, and stored the original data message for reference.

A specific mark confirming conversion from an electronic labor contract to a paper-based labor contract, along with information on the organization or individual performing the conversion.

Signatures and seals (if any) of the organization performing the conversion in accordance with the law. The information system used for conversion must have the functionality to convert data messages into paper documents.

With respect to legal effect, converted labor contracts have the same validity as the original when all conditions prescribed by electronic transaction laws are satisfied.

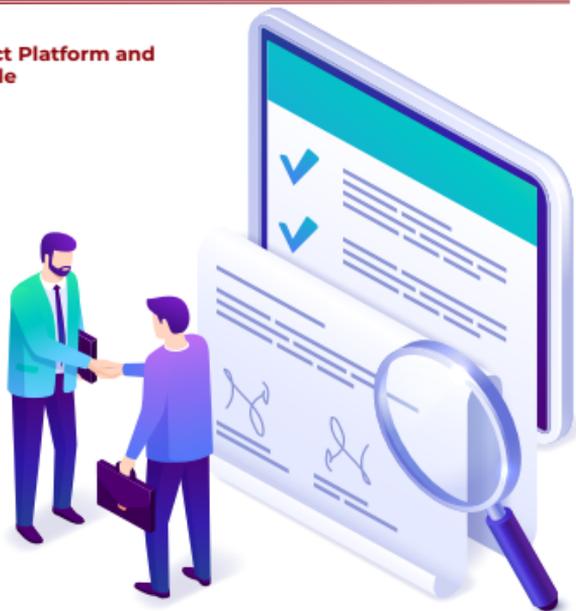
Thus, the conversion between paper-based and electronic labor contracts is permitted by law and ensures legal validity equivalent to the original, provided that all statutory conditions are fully met.

New regulations on electronic labor contracts effective from January 1, 2026

4. The Electronic Labor Contract Platform and its centralized management role

The Electronic Labor Contract Platform is the core infrastructure of the new labor management model, as regulated in Chapter III of Decree 337.

Accordingly, the Electronic Labor Contract Platform is a large-scale information system serving electronic transactions, built, operated, and managed by the Ministry of Home Affairs. It functions to centrally manage electronic labor contract data and provide shared services to agencies, organizations, enterprises, cooperatives, household businesses, and individuals nationwide.



Data collected, updated, and managed on the Platform include electronic labor contracts and related electronic documents; electronic labor contracts converted from paper-based contracts; information on the key contents of labor contracts; information on labor utilization; transaction log data for electronic labor contracts, including access information, operation history, transaction event chains, data messages, authentication timestamps, IDs, and technical metadata; and other information serving state management of labor.

The Platform provides data services related to electronic labor contracts, including data-sharing services to support the resolution of administrative procedures related to labor contracts by state agencies; data synchronization services with the Platform's master data; aggregation, statistical, analytical, and reporting services to support management, direction, and administration; and data provision services for individuals and enterprises to promote the digital economy and digital society.

No later than July 1, 2026, the Electronic Labor Contract Platform must officially be put into operation, marking the nationwide, synchronized implementation of electronic labor contracts.

In summary, Decree 337 establishes a comprehensive legal framework governing the conclusion, legal effect, conversion, and centralized data management of electronic labor contracts, marking an important transformation and firmly establishing the legal status of electronic labor contracts in the digital economy.

Decree No. 292/2025/ND-CP detailing and guiding the implementation of the National Assembly's Resolution No. 216/2025/QH15 dated June 26, 2025 on the extension of the agricultural land use tax exemption period

Considering agriculture as a strategic field in the cause of industrialization, modernization, construction and defense of the nation, on June 26, 2025, in order to encourage agricultural development, the National Assembly passed Resolution No. 216/2025/QH15 on extending the agricultural land use tax exemption period ("**Resolution 216**"). Concretizing Resolution 216, the Government has issued Decree No. 292/2025/ND-CP detailing and guiding the implementation of Resolution No. 216/2025/QH15 ("**Decree 292**"). Accordingly, TNTP will send to readers the important contents to be noted of Decree 292.

1. Tax-exempt subjects

According to Article 2 of Decree 292 stipulating the subjects eligible for tax exemption, agricultural land use tax will be exempted for:

The entire area of agricultural land for research and trial production; land area for annual crops in accordance with the land law; land area for salt production.

The entire area of agricultural land is allocated or recognized by the State for land use rights to poor households.

The entire area of agricultural land for the following subjects:



Decree No. 292/2025/ND-CP detailing and guiding the implementation of the National Assembly's Resolution No. 216/2025/QH15 dated June 26, 2025 on the extension of the agricultural land use tax exemption period

- Households and individuals that are assigned or recognized by the State with land use rights for agricultural production, and transfer of agricultural land use rights (including inheritance or donation of agricultural land use rights).

- Households and individuals that are members of cooperatives and unions of agricultural production cooperatives; households, individuals and population communities that have received stably contracted land from cooperatives, cooperative unions, state-owned farms and state-owned forestry farms and households, individuals and population communities that have received stably contracted land from agricultural and forestry companies for agricultural production in accordance with law.

- Households and individuals engaged in agricultural production shall contribute their agricultural land use rights to establish cooperatives and unions of agricultural production cooperatives in accordance with the Law on Cooperatives.

The agricultural land area assigned by the State to economic organizations, political organizations, socio-political organizations, socio-professional organizations, non-business units and other units that are directly using land for agricultural production, except for cases where the land is not directly used for agricultural production but is assigned to organizations or organizations other individuals contracted under contracts for agricultural production.

Thus, it can be seen that the subjects of agricultural use tax exemption are broadly regulated, covering entities directly involved in agricultural production activities. This represents preferential policies and encourages agricultural development through direct reduction of the financial burden on land users.

2. Taxable land grade

The taxable land grade is the content to be determined when calculating agricultural land use tax.

Pursuant to Article 3 of Decree No. 292, the taxable land classification for the calculation of agricultural land use tax shall be determined in accordance with Decision No. 326/TTg dated May 18, 1996 of the Prime Minister on the approval of the taxable land classification for the calculation of agricultural land use tax, and any decision of the Prime Minister approving adjustments to the land classification for the calculation of agricultural land use tax (if any).

Based on the regulations on land grade for land use tax calculation and relevant documents and dossiers, the tax authority will determine the amount of money exempted by the taxpayer and issue a decision on tax exemption for each specific case.

Decree No. 292/2025/ND-CP detailing and guiding the implementation of the National Assembly's Resolution No. 216/2025/QH15 dated June 26, 2025 on the extension of the agricultural land use tax exemption period

3. Tax exemption period and tax exemption procedures

Duration of agricultural land use tax exemption:

According to Article 4 of Decree 292, the period of agricultural land use tax exemption is calculated from January 1, 2026 to the end of December 31, 2030. With a relatively long and pre-determined tax exemption period, this regulation creates stability for agricultural land users in making medium- and long-term production and investment plans.

Procedures for agricultural land use tax exemption:

Pursuant to Clause 5, Article 2 of Decree 292, tax exemption procedures shall comply with the provisions of the law on tax administration.



Decree 292 has concretized the policy on agricultural land use tax exemption in a clear and consistent manner with relevant specialized legal provisions. This regulation aims to reduce the financial burden on people directly involved in agricultural production and create favorable conditions for farming activities. Thereby, the use of agricultural land is encouraged for the right purpose and more effectively.

Cases where Vietnamese Courts refuse to recognize and enforce foreign Arbitral Awards?

In the context of economic integration, foreign commercial arbitration has increasingly become a preferred dispute resolution mechanism for enterprises due to its efficiency and convenience. However, not all foreign arbitral awards are recognized and enforced in Vietnam.

*Accordingly, based on the review of the application for recognition and enforcement and the supporting documents, Vietnamese courts rely on the grounds prescribed in Article 459 of the Civil Procedure Code 2015 ("**CPC 2015**") to decide whether to refuse recognition of a foreign arbitral award. The consequence of refusal is that the foreign arbitral award has no legal effect in Vietnam and cannot be enforced by enforcement authorities within the territory of Vietnam.*

*This article analyzes the cases in which Vietnamese courts refuse to recognize and enforce foreign arbitral awards ("**awards**").*

1. Cases related to the legal validity of the arbitration agreement

First, Vietnamese courts refuse to recognize and enforce an award where the parties to the arbitration agreement lack the legal capacity to enter into such agreement under the law applicable to each party (Point a, Clause 1, Article 459 of CPC 2015). Specifically, the legal capacity of a party is determined by the law of the country of its nationality. Accordingly, if a party lacks the capacity to conclude an arbitration agreement, such agreement may be deemed invalid. As a result, an award rendered on the basis of that agreement will not be recognized or enforced in Vietnam. For example, where an authorized representative having no authority to enter an arbitration agreement signs it, such agreement is invalid and the award will be refused recognition and enforcement.

Second, an award will not be recognized where the arbitration agreement is determined to be invalid. The legal validity of the arbitration agreement is determined in accordance with the law chosen by the parties; if the parties have not agreed on the applicable law, the law of the country where the award was rendered shall apply (Point b, Clause 1, Article 459 of CPC 2015). For instance, if the law chosen by the parties requires the arbitration agreement to be made in writing but this requirement is not satisfied, the agreement is invalid and the award will not be recognized and enforced in Vietnam.

These conditions are intended to protect the lawful rights and interests of the parties during arbitration proceedings. Accordingly, an award is only recognized when it is rendered on the basis of a lawful and valid arbitration agreement binding upon the parties.

Cases where Vietnamese Courts refuse to recognize and enforce foreign Arbitral Awards?

2. Cases related to violations of arbitral procedures

First, an award will not be recognized and enforced if the party against whom enforcement is sought was not properly and timely notified of the appointment of arbitrators or of the arbitration proceedings, or was otherwise unable, for legitimate reasons, to exercise its procedural rights (Point c, Clause 1, Article 459 of CPC 2015). For example, if the respondent did not receive timely notice of an arbitral hearing and therefore could not participate in the hearing, its lawful rights would be directly affected, leading to refusal of recognition and enforcement of the award.

Second, pursuant to Point d, Clause 1, Article 459 of CPC 2015, Vietnamese courts refuse recognition where the award deals with matters beyond the scope of the dispute submitted for resolution or beyond the scope of the arbitration agreement. If the part exceeding the agreed scope can be separated from the compliant part, the latter may still be recognized and enforced in Vietnam.

Third, an award will not be recognized if the composition of the arbitral tribunal or the arbitral procedures are inconsistent with the arbitration agreement or with the law of the country where the award was rendered (Point đ, Clause 1, Article 459 of CPC 2015). For example, if the arbitration agreement stipulates that the arbitral tribunal shall consist of five arbitrators but the tribunal actually consists of only three arbitrators, the tribunal's composition is inconsistent with the parties' agreement, and the award will therefore be refused recognition.

These grounds aim to ensure fairness and objectivity in arbitration proceedings and to prevent the enforcement of awards rendered through improper procedures or beyond the agreed jurisdiction.



Cases where Vietnamese Courts refuse to recognize and enforce foreign Arbitral Awards?

3. Cases where the award has not taken effect or has no legal validity

First, under Point e, Clause 1, Article 459 of CPC 2015, an award that has not yet taken legal effect will not be recognized. In practice, an award may not yet be effective because it is still subject to correction or interpretation, or because it does not meet the conditions for effectiveness under the applicable law or arbitration rules. Refusal in such cases ensures that only awards with binding legal effect are recognized and enforced in Vietnam.

Second, pursuant to Point g, Clause 1, Article 459 of CPC 2015, an award will not be recognized if it has been set aside or its enforcement has been suspended by a competent authority of the country where the award was rendered or where the law governing the award. For example, if a court at the seat of arbitration annuls an award due to procedural violations, Vietnamese courts will refuse to recognize and enforce that award. This provision reflects Vietnam's respect for the judicial authority of the country where the award was rendered and ensures that awards no longer legally valid in that country are not enforced in Vietnam.

4. Other cases where awards are not recognized and enforced in Vietnam

First, an award will not be recognized if, under Vietnamese law, the dispute is not eligible to be resolved by arbitration (Point a, Clause 2, Article 459 of CPC 2015). In Vietnam, only disputes arising from commercial activities fall within the jurisdiction of arbitration (Article 2 of the Law on Commercial Arbitration 2010). Accordingly, any non-commercial dispute resolved by foreign arbitration will not be recognized or enforced in Vietnam.

Second, pursuant to Point b, Clause 2, Article 459 of CPC 2015, Vietnamese courts refuse recognition where recognition and enforcement of the award would be contrary to the fundamental principles of Vietnamese law. For example, if an arbitration agreement violates national interests, public interests, or the lawful rights and interests of other parties as prescribed in Clause 4, Article 3 of the Civil Code 2015, the award rendered on the basis of such agreement will be refused recognition and enforcement by Vietnamese courts.

It is no doubt that where the parties voluntarily comply with a foreign arbitral award, there is no need to request Vietnamese courts to recognize and enforce the award. Conversely, where one party fails to voluntarily comply, the other party must file an application requesting Vietnamese courts to recognize and enforce the award in accordance with Article 459 of CPC 2015. If the award falls under any of the refusal grounds mentioned above, it will have no legal effect in Vietnam and cannot serve as a basis for enforcement by enforcement authorities.

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TNTP & ASSOCIATES INTERNATIONAL LAW COMPANY LIMITED

Ho Chi Minh Office:

Suite 1901, 19th Floor, Saigon Trade Building, 37 Ton Duc Thang Street, Saigon Ward, Ho Chi Minh City, Vietnam

Contact: (+84) 903 503 285 - (+84) 282 220 0911

Email: tra.nguyen@tntplaw.com

Ha Noi Office:

No. 2, Lane 308 Tay Son, Dong Da Ward, Hanoi City

Contact: (+84) 931 798 818

Email: ha.nguyen@tntplaw.com.vn

Da Nang Office:

31 Tran Phu Street, Hai Chau Ward, Da Nang, Vietnam

Contact: (+84) 903 503 285

Email: tra.nguyen@tntplaw.com

 [/dsdc.com.vn/](http://dsdc.com.vn/) & [/tntplaw.vn/](http://tntplaw.vn/)

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