

LAW

DIGITAL TECHNOLOGY INDUSTRY

Pursuant to the Constitution of the Socialist Republic of Vietnam;

The National Assembly of Vietnam hereby promulgates the Law on Digital Technology Industry.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

1. This Law provides for the development of the digital technology industry, semiconductor industry, artificial intelligence, digital assets, and the rights and responsibilities of relevant agencies, organizations, and individuals.
2. This Law does not adjust digital technology industry activities solely serving national defense, security, and cipher operations for state secret protection.

Article 2. Regulated entities

This Law applies to domestic and overseas agencies, organizations, and individuals engaged or involved in the digital technology industry in Vietnam.

Article 3. Interpretation of terms

1. *Digital technology* refers to a set of scientific methods, technological processes, and technical tools used for the production, transmission, collection, processing, storage, and exchange of digital information and data, as well as the digitalization of the real world.
2. *The digital technology industry* refers to a techno-economic sector that combines science, technology, innovation, and digital transformation to create digital technology products and services. It represents a subsequent development step of the information technology industry.
3. *Digital technology devices* refer to devices used for producing, transmitting, collecting, processing, storing, and exchanging digital information and data, as well as digitizing the real world.

4. *Digital technology industry personnel* refer to individuals with qualifications, skills, and professional knowledge in digital technology engaged in the production of digital technology products, provision of digital technology services, and management of digital technology industry activities.

5. *Digital technology enterprises* refer to enterprises that produce digital technology products and provide digital technology services.

6. *Concentrated digital technology zones* refer to functional zones that focus on activities such as research, development, support, training, innovation promotion, incubation of digital technologies and digital technology enterprises, production and trading of digital technology products and services, infrastructure provision, provision of services or agencies, enterprises, and individuals, and other relevant activities within such zones.

7. *Semiconductor industry* is the industry that implements activities such as research, development, design, production, packaging, testing of semiconductor products, and production of devices, machinery, and tools in service of these activities. The semiconductor industry plays an essential and foundational role in the digital technology industry.

8. *Semiconductor products* include semiconductor materials, devices, and electronic components fabricated from semiconductor materials, and are among the key inputs for creating digital technology products.

9. *Artificial intelligence (AI) systems* refer to machine-based systems designed to operate with varying levels of autonomy and adaptability after implementation for achieving clear or implicit objectives. These systems infer from their input data to generate predictions, contents, recommendations, and decisions that may affect the physical or digital environment. AI systems are digital technology products that integrate hardware, software, and data.

Article 4. Digital technology industry development policies

1. Mobilize resources for investment in the research, development, design, and transfer of technologies; gradually master digital technologies; develop shared digital technology industry infrastructures at regional and national levels to promote digital technology industry activities.

2. Provide training and develop digital technology industry personnel, develop digital technology education establishments, and establish special and preferential mechanisms to attract and utilize high-quality digital technology industry personnel and digital technology talents.

3. Establish controlled testing mechanisms for digital technology products and services in specific sectors and fields, including liability exemption mechanisms for agencies, organizations, enterprises, and individuals in the testing.

4. Establish preferential mechanisms involving land, credit, tax, and other preferential mechanisms in the research, testing, development, production, and application of digital technology products and services.

5. Develop the digital technology industry market and establish mechanisms for order placement, investment prioritization, leasing, and procurement of digital technology products and services using the state budget funds.
6. Develop digital data in the digital technology industry as important resources and production materials, and as the foundation for research and promotion of digital technology industry development.
7. Promote the development and application of AI in specific sectors and fields, as well as certain aspects of socio-economic life, turn AI into a new production method, strongly enhance national endogenous capacity, and create new economic models with superior productivity and value. The State shall adopt the highest preferential policies to promote research, development, implementation, and use of AI.
8. Adopt exceptional preferential policies to develop the semiconductor industry and establish Vietnam's semiconductor ecosystem.
9. Develop a sustainable digital technology industry, ensuring economical and efficient use of energy and minimizing negative environmental impacts.

Article 5. State management of digital technology industry

1. Content:

- a) Development, promulgation, and implementation of legislative documents, strategies, planning, plans, programs, schemes, projects, and policies on the development of the digital technology industry; technical standards/regulations, technical requirements, techno-economic norms, and quality of products and services in the digital technology industry;
- b) Statistics, measurement, and reports on the digital technology industry;
- c) Management of concentrated digital technology zones, national information systems, and the digital technology industry database;
- d) Dissemination and universalization of policies and laws on the digital technology industry;
- dd) Management of training, advanced training, and development of digital technology industry personnel;
- e) Issuance, suspension, termination, and revocation of licenses and certificates concerning the digital technology industry;
- g) International cooperation in the digital technology industry;
- h) Inspection, settlement of denunciations and complaints, and handling of violations against the law on the digital technology industry.

2. Responsibilities:

- a) The Government of Vietnam shall implement consistent state management of the digital technology industry;
- b) The Ministry of Science and Technology of Vietnam shall assume responsibility before the Government of Vietnam for the state management of the digital technology industry;
- c) Ministries, ministerial agencies, the Minister of National Defense of Vietnam, and provincial People's Committees shall take charge or cooperate with the Ministry of Science and Technology of Vietnam in the state management of the digital technology industry in specific sectors, fields, and areas within their scope of assigned tasks and entitlements.

Article 6. International cooperation in digital technology industry

1. Conclude or accede to international treaties and agreements; participate in international organizations, associations, and unions abroad related to the digital technology industry.
2. Develop a network of Vietnam's digital technology industry representatives abroad.
3. Support the development of Vietnam's digital technology market abroad, organize research and development, training, consultancy, international conferences and seminars, and international trade promotion activities for Vietnamese digital technology products and services, and develop and implement programs and projects on international cooperation in the digital technology industry within relevant bilateral and multilateral agreements.
4. Facilitate technology transfer and exchange of digital technology products and services between Vietnam and foreign countries.
5. Support Vietnamese digital technology enterprises in cooperating with foreign digital technology enterprises, expanding international markets, establishing overseas representative offices and branches, becoming multinational enterprises, enhancing global competitiveness, and developing international markets.
6. Proactively cooperate and connect with semiconductor industry ecosystems of strategic partners; promote joint ventures between Vietnamese enterprises and foreign investors to implement investment projects and produce semiconductor products in Vietnam; cooperate in researching, developing, designing, producing, and commercializing semiconductor products.

Article 7. Quality management in digital technology industry activities

1. The Minister of Science and Technology of Vietnam shall promulgate technical regulations, technical requirements, and regulations on the application of international, regional, foreign, and national standards in the digital technology industry as prescribed by technical regulation and standard laws.

2. Ministers and Directors of ministerial agencies shall develop and promulgate technical regulations, request the announcement of national standards, and provide guidelines on the application of digital technology industry standards for digital technology products and services used in their assigned sectors and fields.

3. Ministries and ministerial agencies shall implement the state management of the quality management of digital technology products and services in compliance with the law on product and goods quality in their assigned sectors and fields.

4. The State shall support digital technology enterprises in participating in the development and application of international standards in the Digital Technology Industry Development Program.

Article 8. Controlled testing of digital technology products and services

Organizations and enterprises may conduct controlled testing of digital technology products and services in compliance with the law on science, technology, and innovation and the law on the digital technology industry.

Article 9. Digital Technology Industry Development Program

1. The Digital Technology Industry Development Program includes specific content and tasks to promote and support the development of the digital technology industry, developed by the Ministry of Science and Technology of Vietnam and submitted to the Prime Minister of Vietnam for promulgation based on each period.

2. Funding for the implementation of the Digital Technology Industry Development Program shall be covered by the financial sources for digital technology industry development prescribed in Article 11 of this Law.

Article 10. Assurance of cyber safety and security in digital technology industry activities

Agencies, organizations, and individuals participating in or involved in digital technology industry activities shall comply with the law on cyber information safety and cybersecurity, the law on data and personal data, and relevant laws.

Article 11. Financial resources for digital technology industry development

1. Financial resources for digital technology industry development:

a) State budget sources for science, technology, innovation, and digital transformation as prescribed by the law on state budget, the law on science, technology, and innovation, and the law on digital transformation;

b) State budget sources for development investment in and recurrent expenditures on economic activities as prescribed by the law on state budget; investment support funds as prescribed by the law on investment;

c) Loans, contributions, sponsorships, and investments from domestic and overseas enterprises, organizations, and individuals, including scientific and technological development funds of enterprises and other legal funds and financial sources as prescribed by the law.

2. The formulation of plans, estimates, allocation, management, and use of the annual state budget, as prescribed in Point a Clause 1 of this Article, shall comply with the law on state budget, law on science, technology, and innovation, law on investment, and law on digital transformation.

3. The Government of Vietnam shall stipulate the expenditures, formulation of estimates, and allocation, management, and use of the financial sources prescribed in Point a Clause 1 of this Article and provide guidelines on the use of financial sources for digital technology industry development as prescribed in Clause 1 of this Article.

Article 12. Prohibited acts

1. Taking advantage of digital technology industry activities to infringe on national, ethnic benefits, national defense, security, social order, safety, and public benefits; human rights, citizens' rights, and legitimate rights and benefits of organizations and individuals, or to create negative effects on social ethics, health, and human life.

2. Violating intellectual property rights in the digital technology industry.

3. Using digital technology products and services to commit law violations.

4. Committing fraudulent acts to receive preferential policies and support of the State or exemptions from liability during controlled testing of digital technology products and services.

5. Obstructing legal activities; supporting illegal activities involving the digital technology industry of agencies and organizations.

6. Using, providing, and implementing AI systems to infringe on national, ethnic benefits, national defense, security, social order, safety, and public benefits; human rights, citizens' rights, and legitimate rights and benefits of organizations and individuals, and to undermine fine customs and traditions.

Chapter II

DIGITAL TECHNOLOGY INDUSTRY DEVELOPMENT

Section 1. DIGITAL TECHNOLOGY INDUSTRY ACTIVITIES AND DIGITAL TECHNOLOGY PRODUCTS AND SERVICES

Article 13. Digital technology industry activities

1. Digital technology industry activities include the production of digital technology products and the provision of digital technology services.

2. The production of digital technology products refers to the implementation of one or more activities, such as research and development, design, assembly, fabrication, testing, verification of digital technology products, and other related tasks, to produce the following digital technology products:

a) Hardware products refer to digital technology devices or components of digital technology devices, including computers, network devices, peripheral devices, telecommunications devices, multimedia devices, transmission devices, electronic devices, electronic devices integrated with digital technologies, components, component assemblies, electronic components, semiconductor chips, and other hardware products;

b) Software products refer to a set of instructions, commands, and digital data designed to control digital technology devices to perform specific functions, including system software, application software, utility software, tool software, digital platform software, and other software;

c) Digital content products refer to information generated, processed, stored, and distributed in digital data form for entertainment, education, communications, commerce, or other social purposes. Digital content products include documents, digital data, images, audio recordings, video recordings, or other digital formats.

3. The provision of digital technology services includes one or more of the following activities: consultancy, design, installation, integration, management, operation, training, digitalization, data processing, warranty, maintenance, repair, refurbishment, publishing, distribution of digital technology products, and provision of digital technology products in the form of services and other digital technology services.

4. The Government of Vietnam shall elaborate on this Article.

Article 14. Key digital technology products and services

1. Key digital technology products and services are digital technology products and services that meet one of the following criteria:

a) Have high domestic demand and generate high added value;

b) Meet the current global market demand and have export potential;

c) Fulfill key national digital transformation tasks and have a positive and breakthrough impact on technological innovation and the economic efficiency of specific sectors and fields.

2. The Minister of Science and Technology of Vietnam shall promulgate a list of key digital technical products and services in each period in conformity with the management requirements of relevant sectors and fields.

Article 15. Digital technology products and services subject to transfer restrictions

The list of digital technology products and services subject to transfer restrictions, as well as the authority and procedure for assessing and approving the transfer of such products and services, shall comply with the law on technology transfer and other relevant laws.

Section 2. RESEARCH AND DEVELOPMENT OF DIGITAL TECHNOLOGY PRODUCTS AND SERVICES

Article 16. Promotion of research and development of digital technology products and services

1. Research and development activities for digital technology products and services shall be entitled to the highest incentives as prescribed by the law on science, technology, and innovation and the law on digital transformation.
2. The State shall allocate funding for implementing and supporting the research and development of digital technology products and services from the financial sources for digital technology industry development as prescribed in Article 11 of this Law.
3. Organizations and individuals engaged in the research and development of digital technologies shall be given priority and facilitated access to equipment at national key laboratories, technology incubators, hi-tech incubators, hi-tech enterprise incubators, scientific and technological enterprise incubators, and state-owned scientific and technological research establishments.
4. Expenditures by enterprises on research and development of digital technologies may be increased when calculating taxable corporate income as prescribed by the law on corporate income tax.

Article 17. Development of digital technology research and development establishments

1. Ministries, ministerial agencies, and local authorities shall prioritize investment in the establishment and development of establishments for digital technology research, development, and innovation in sectors, fields, and areas within their assigned scope, tasks, and entitlements in conformity with the socio-economic development objective and digital technology industry development orientation in each period.
2. The State shall prioritize the allocation of resources and balance of the annual state budget to support and fund programs and tasks involving the research, development, and innovation of digital technologies for organizations and enterprises, using the financial sources for digital technology industry development as prescribed in Article 11 of this Law.

Section 3. DIGITAL TECHNOLOGY INDUSTRY PERSONNEL

Article 18. Development of digital technology industry personnel

1. The State shall adopt policies to support the development of digital technology industry personnel in educational institutions as follows:

a) Promote training, retraining, and advanced training in digital technology within the national education system;

b) Establish preferential credit policies on interest rates, borrowing conditions, and loan terms for students enrolled in digital technology training majors according to education and finance laws;

c) Adopt policies to provide scholarships and social allowances; exempt and reduce tuition fees, and support the living expenses for learners of digital technology training majors according to education and finance laws;

d) Develop open online teaching and learning platforms and training models in digital technology adaptable to the process of digital transformation, as well as interdisciplinary training programs combining digital technology with other sectors and fields;

dd) Support investment in facilities, including training equipment, laboratories, software licenses, shared digital platforms, and other necessary technical tools for training digital technology industry personnel.

2. The State shall adopt policies to support the development of digital technology industry personnel in enterprises and state agencies as follows:

a) Support the assessment of digital technology skills;

b) Support cooperation and connection between enterprises and research institutes, higher education establishments, or vocational education establishments in the training of digital technology industry personnel, with priority given to small and medium-sized enterprises;

c) Organize training and advanced training to enhance the knowledge and skills in digital technology for digital technology industry personnel;

d) Provide additional income support for those working in specialized positions in the digital technology industry, as approved by competent authorities/persons based on the job positions.

3. Local authorities shall adopt policies to support the development of digital technology industry personnel working on projects on the research and production of key digital technology products, semiconductor chips, and AI systems as follows:

a) Provide partial support for the costs of hiring high-quality digital technology industry personnel;

b) Provide partial support for the costs of training, retraining, and advanced training to improve the quality of the personnel sources of enterprises.

4. Organizations and individuals are encouraged to provide training, retraining, advanced training, assessment, and recognition of digital technology skills for learners in compliance with widely recognized international, regional, and foreign standards.

5. Responsibilities of Ministries, ministerial agencies, and provincial People's Councils:

a) The Ministry of Education and Training of Vietnam shall implement Clause 1 of this Article; the Ministry of Science and Technology of Vietnam shall implement Clause 2 of this Article using the financial sources for digital technology industry development prescribed in Article 11 of this Law;

b) Provincial People's Councils shall allocate the local budgets and stipulate criteria, conditions, procedures, content, and support levels prescribed in Clause 3 of this Article.

Article 19. Attraction of high-quality digital technology industry personnel

1. High-quality digital technology industry personnel are Vietnamese citizens, overseas Vietnamese, and foreigners who meet the criteria prescribed by the Government of Vietnam.

2. Foreigners who are high-quality personnel in the digital technology industry shall be granted temporary residence cards valid for 5 years, which may be extended as prescribed by the law on entry, exit, transit, and residence of foreigners in Vietnam. Spouses and children under 18 years of age of foreigners who are high-quality personnel in the digital technology industry shall be granted temporary residence cards with a validity corresponding to that granted to the high-quality digital technology industry personnel. They shall also be facilitated and assisted by local authorities and relevant agencies in implementing procedures for seeking employment, as well as admission and learning at educational institutions in Vietnam.

3. High-quality digital technology industry personnel shall be entitled to personal income tax incentives as prescribed by the law on personal income tax.

4. Policies for attracting digital technology industry personnel into state agencies:

a) Personnel in organizations or enterprises who are Vietnamese citizens, have aspirations, and meet the criteria for high-quality digital technology industry personnel shall be considered and decided for recruitment as civil servants or public employees without having to undergo entrance exams or selection. They may be considered for appointment to leadership and management positions without having to meet the requirements for working time, planning, or other conditions as prescribed by regulations if the agency or unit has a need, and shall be entitled to other policies on attraction, utilization, and treatment of the State for high-quality personnel as prescribed by the law on cadres and civil servants and the law on public employees;

b) Where civil servants or public employees who have transferred to other organizations or enterprises, meet the criteria for high-quality digital technology industry personnel, and wish to return to work as civil servants or public employees, they shall be given priority for recruitment as civil servants or public employees, assigned to positions suitable to their expertise and specialty, and entitled to benefits and policies on salaries, allowances, pay grades for civil servants, public employee professional title ranks, and other benefits and policies equivalent to or higher than those enjoyed previously. They may be considered as special cases when appointed to leadership and management positions if the agency or unit has a need;

c) High-quality digital technology industry personnel in digital technology organizations and enterprises may be received for fixed-term work at state agencies or public service providers based on agreement between heads of agencies or units and the organizations or enterprises on the form of reception, working duration, job positions, and benefits of the persons received with the consent of the persons received;

d) Civil servants and public employees with professional capacity and qualification in digital technology may be mobilized, transferred, or seconded to other agencies or organizations as prescribed by the law on cadres and civil servants and the law on public employees.

Article 20. Attraction and utilization of digital technology talents

1. Digital technology talents refer to high-quality personnel in the digital technology industry who meet the criteria for talents in science, technology, and innovation as prescribed by the law on science, technology, and innovation.

2. Policies on support and preferential treatment for digital technology talents:

a) Entitlement to incentives for high-quality digital technology industry personnel as prescribed in Clauses 2 and 3 Article 19 of this Law;

b) Entitlement to special mechanisms for salaries and bonuses competitive with global salary and bonus levels; priority in recruitment, employment, and appointment as prescribed by the law on cadres and civil servants and the law on public employees;

c) Entitlement to support for working environment, living space, housing, and means of transportation;

d) Entitlement to support for participation in international cooperation in the digital technology industry;

dd) Entitlement to financial support and facilities for research and development in digital technology;

e) Entitlement to recognition and commendation as prescribed by the law on emulation and commendation.

3. The Government of Vietnam shall elaborate on this Article.

Section 4. DIGITAL TECHNOLOGY INDUSTRY INFRASTRUCTURES

Article 21. Investment and attraction of resources for development of digital technology industry infrastructures

1. Investment activities in the construction of digital technology infrastructures are classified as sectors and professions entitled to special investment incentives and eligible for specific incentives and support as prescribed by investment, tax, land laws, and other relevant laws.

2. The State shall prioritize the allocation of budget for investment in the construction of the following essential and shared digital technology industry infrastructures:

a) Establishments for research, design, and pilot production of digital technology products and services;

b) National key laboratories on digital technology for shared use;

c) Establishments for measurement, testing, and assessment of digital technology products and services;

d) Data centers;

dd) Concentrated digital technology zones;

e) Other essential and shared digital technology industry infrastructures.

3. Any state-invested digital technology industry infrastructure prescribed in Clause 2 of this Article shall be considered a type of infrastructure asset and shall be managed, utilized, and operated in compliance with the law on the management and use of public property.

4. Organizations and enterprises may import used technological lines, devices, machinery, and tools for training, research, and development of digital technology products and services that meet the criteria prescribed by the Minister of Science and Technology of Vietnam.

5. The Government of Vietnam shall elaborate on this Article.

Article 22. Establishment and expansion of concentrated digital technology zones

1. Conditions for establishing and expanding concentrated digital technology zones:

a) Ensuring conformity with policies of the State on the development of digital technologies and the digital technology industry;

b) Ensuring conformity with the orientations and objectives of national, regional, and provincial planning, as well as local land use planning;

c) Having appropriate area scales and functional subdivisions to ensure favorable conditions for digital technology industry development;

d) Having establishment or expansion plans appropriate to the functions of the concentrated digital technology zones, ensuring compliance with regulations on national defense, security, environmental protection, climate change responses, and protection of natural resources and historical, cultural, and natural relics and heritage;

dd) Other conditions in conformity with the actual development and management requirements.

2. The establishment and expansion of concentrated digital technology zones shall be carried out through the preparation of investment projects on the construction and trading of concentrated digital technology zone infrastructures in the following forms:

a) Use of the state budget as prescribed by the law on public investment;

b) Public-private partnership investment;

c) Use of enterprise capital.

3. Procedures for formulating investment projects on the construction and trading of concentrated digital technology zone infrastructures:

a) State budget-funded investment projects shall comply with this Law, public investment, state budget, public property management and use laws, and relevant laws.

Where an investor implements an investment project in a concentrated digital technology zone, the provincial People's Committee shall decide the approval of the investment guidelines and, at the same time, approve the investor without conducting land-use rights auctions or investor selection bidding. The order and procedures for approving the investment policy shall comply with the provisions of the law on investment. The procedure for approving investment guidelines shall comply with the law on investment.

b) Public-private partnership investment projects shall comply with the law on public-private partnership investment;

c) Enterprise capital-funded investment projects shall comply with the law on investment and the law on the digital technology industry.

4. Concentrated digital technology zones shall be deemed established or expanded from the date the competent authorities:

- a) Approve the investment guidelines of the investment projects on the construction and trading of concentrated digital technology zone infrastructures regarding public-invested projects prescribed in Point a Clause 2 of this Article;
 - b) Approve the investment guidelines of the investment projects on the construction and trading of concentrated digital technology zone infrastructures regarding public-private partnership investment projects prescribed in Point b Clause 2 of this Article;
 - c) Approve the investment guidelines concurrently with the investor approval or approve the investors for investment projects on the construction and trading of concentrated digital technology zone infrastructures regarding enterprise capital-funded projects prescribed in Point c Clause 2 of this Article.
5. The Government of Vietnam shall elaborate on Clauses 1 and 3 of this Article.

Article 23. Recognition of functional zones as concentrated digital technology zones

1. Functional zones operating in the digital technology industry shall be considered for recognition as concentrated digital technology zones when they meet the following criteria:
 - a) Ensuring conformity with the orientations and objectives of national sector planning relevant to concentrated digital technology zones and provincial planning;
 - b) Meeting the criteria for functions, area scales, construction planning, and personnel of concentrated digital technology zones.
2. Provincial People's Committees shall issue decisions on the recognition of the concentrated digital technology zones prescribed in Clause 1 of this Article.
3. The Government of Vietnam shall elaborate on Clause 1 of this Article and stipulate the procedure for recognizing concentrated digital technology zones.

Article 24. Incentives for concentrated digital technology zones

1. Concentrated digital technology zones shall be entitled to investment incentive policies applicable to areas with extremely disadvantaged socio-economic conditions as prescribed by the law on investment and relevant laws.
2. Investment projects on the construction and trading of concentrated digital technology zone infrastructures and investment projects concerning the digital technology industry in concentrated digital technology zones shall be entitled to investment incentive policies applicable to sectors and professions eligible for investment incentives as prescribed by the law on investment and relevant laws.
3. Investment projects on the construction and trading of concentrated digital technology zone infrastructures and investment projects concerning the digital technology industry that use land

in concentrated digital technology zones shall be entitled to land levy exemption or reduction as prescribed by the law on land and relevant laws.

4. Investors implementing investment projects on the construction and trading of concentrated digital technology zone infrastructures may be supported by the State in:

a) Investing in technical infrastructure systems within the zones and infrastructures connected to the zones, including roads, electricity, clean water, water supply, water drainage, wastewater/solid waste collection and treatment, and other facilities;

b) Organizing public passenger transport systems toward the concentrated digital technology zones.

5. Investment projects on the construction of housing, service facilities, and public utilities for workers in concentrated digital technology zones shall be entitled to specific incentives prescribed by the law on housing, the law on real estate business, and relevant laws.

Article 25. Management, operation, use, and utilization of concentrated digital technology zone infrastructure assets

1. Concentrated digital technology zone infrastructures include:

g) Digital infrastructures, including telecommunications and Internet networks; information systems, data centers, and systems for supervising and ensuring information safety;

b) Establishments for research, design, fabrication, measurement, and pilot production; laboratories;

e) Buildings and production workshops;

d) Technical infrastructure systems, including roads, electricity, clean water, water supply, water drainage, wastewater/solid waste collection and treatment, and other technical infrastructure systems;

dd) Other facilities serving the activities of concentrated digital technology zones.

2. State budget-invested concentrated digital technology zone infrastructures shall be managed, used, and utilized in compliance with the law on the management and use of public assets.

3. Units managing, operating, and utilizing concentrated digital technology zones are organizations established or designated to perform these functions. They also provide services to support investment, production, and trading of digital technology products, as well as other related activities of enterprises within such zones.

4. The Government of Vietnam shall elaborate on this Article.

Section 5. DIGITAL DATA IN DIGITAL TECHNOLOGY INDUSTRY ACTIVITIES

Article 26. Management and promotion of digital data development in digital technology industry activities

1. The State shall adopt policies to manage and promote the development of digital data in digital technology industry activities.
2. Organizations, enterprises, and individuals providing digital technology products and services shall not impose or create commercial or technical barriers, or apply other measures to prevent clients from storing digital data generated when using digital technology products and services, or from transitioning to the digital technology products or services of other organizations, enterprises, and individuals.

Article 27. Quality assurance of digital data in digital technology industry

1. Quality assurance of digital data in the digital technology industry refers to the assurance of the accuracy, validity, integrity, adequacy, and timely and consistent update of digital data.
2. Organizations, enterprises, and individuals are encouraged to self-assess and announce the quality of digital data in digital technology industry activities before putting digital technology products and services on the market.
3. The Minister of Science and Technology of Vietnam shall provide guidelines on the application of national technical regulations and standards concerning quality assurance of digital data in the digital technology industry as prescribed by the law on data.

Section 6. INVESTMENT SUPPORT AND INCENTIVES FOR DIGITAL TECHNOLOGY INDUSTRY ACTIVITIES

Article 28. Investment support and incentives for production of digital technology products and services

1. The production of digital technology products and the provision of digital technology services are classified as sectors and professions entitled to investment incentives and eligible for specific incentives and support as prescribed by investment, tax, land laws, and relevant laws.
2. The production of key digital technology products and provision of key digital technology services; production of software products; development of AI systems; research and development, design, production, packaging, and testing of semiconductor chips; investment in the construction of AI data centers are classified as sectors and professions entitled to investment incentives and eligible for specific incentives and support as prescribed by investment, tax, land laws, and relevant laws.
3. Projects on the production of key digital technology products; projects on the research and development, design, production, packaging, and testing of semiconductor chips; projects on the

development of large-scale AI data centers considered projects eligible for investment incentives and support as prescribed by the Law on Investment shall be entitled to specific incentives as prescribed by corporate income tax and land laws and relevant laws.

4. Projects on the production of key digital technology products; projects on the research and development, design, production, packaging, and testing of semiconductor chips; projects on the development of AI data centers shall receive direct state support for the costs of investment in factory construction, technical infrastructures, equipment, and machinery from local budgets' development investment expenditures as prescribed by the law on the state budget and relevant laws.

Provincial People's Councils shall stipulate the criteria, conditions, procedures, content, and support levels from the local budgets for the projects prescribed in this Clause in conformity with local conditions.

5. Enterprises implementing projects on the production of key digital technology products, projects on the research and development, design, production, packaging, and testing of semiconductor chips, and projects on the development of AI data centers shall be given specific priority as prescribed by the customs law.

Article 29. Support and incentives for projects on entrepreneurship in digital technology industry

1. Entrepreneurship projects in the digital technology industry are classified as sectors and professions entitled to special investment incentives and eligible for specific incentives and support as prescribed by investment, tax, land laws, and other relevant laws.

2. Entrepreneurship projects in the digital technology industry shall receive direct financial support from the local budgets as prescribed by the Law on the State Budget or from the Digital Technology Industry Development Program for the following activities:

- a) Training and development of digital technology industry personnel sources;
- b) Attraction of high-quality digital technology industry personnel and digital technology talents;
- c) Research and development; pilot production;
- d) Entrepreneurship consultancy;
- dd) Technology procurement and technological innovation.

3. Provincial People's Councils shall stipulate the criteria, conditions, procedures, content, and support levels from the local budgets for the activities prescribed in Clause 2 of this Article in conformity with the local conditions.

Section 7. MARKET DEVELOPMENT FOR DIGITAL TECHNOLOGY INDUSTRY

Article 30. Market development activities for digital technology enterprises

1. Market development activities for digital technology enterprises include:

- a) Providing information on markets, demands, technological development trends, standards, and international supply chains for digital technology products and services;
- b) Enhancing production organization capacity and improving the quality of digital technology products and services to meet domestic and international technical standards, regulations, and requirements;
- c) Disseminating and promoting Vietnamese digital technology products and services on the media;
- d) Promoting digital transformation in digital technology industry activities;
- dd) Organizing demand-supply connection activities for digital technology enterprises with domestic and overseas organizations and individuals, prioritizing competitively advantageous products and services produced domestically;
- e) Promoting cooperation and association among digital technology enterprises, institutes, and schools to form an ecosystem for producing digital technology products and providing digital technology services;
- g) Supporting citizens in accessing and using domestically produced digital technology products and services;
- h) Supporting enterprises and individuals in providing information, promoting, introducing, exchanging, and trading digital technology products and services;
- i) Other measures to develop markets for digital technology enterprises.

2. Market development activities for digital technology enterprises specified in Clause 1 of this Article shall be carried out using the financial sources for digital technology industry development as prescribed in Article 11 of this Law.

Article 31. Incentives for leasing and procuring digital technology products and services using state budget funds

- 1. Digital technology products and services meeting the regulations of the Minister of Science and Technology of Vietnam shall be entitled to incentives for contractor selection as prescribed by the bidding law.
- 2. Bidding packaging involving the lease or procurement of digital technology products and services using the state budget funds to implement key tasks of the national digital transformation or as required by resolutions of the National Assembly of Vietnam, Standing

Committee of the National Assembly of Vietnam, the Government of Vietnam, or decisions of the Prime Minister of Vietnam shall be carried out under direct contracting or contractor selection in special circumstances as prescribed by bidding law.

3. The State's order placement with organizations, enterprises, and individuals to research, produce, and provide key digital technology products and services and digital technology products and services under projects of national importance or projects with special nature and requirements of the Government of Vietnam, Prime Minister of Vietnam, Ministries, central authorities, and local authorities shall comply with the law on science, technology, and innovation and the law on bidding.

Section 8. SUSTAINABLE DEVELOPMENT OF DIGITAL TECHNOLOGY INDUSTRY

Article 32. Sustainable development in digital technology industry

1. The State shall establish mechanisms to support and prioritize activities for reuse, recycling, re-production, refurbishment, repair, and sharing of resources to form a closed-loop cycle in the digital technology industry, ensuring resource savings and reducing environmental pollution; give priority to investment, leasing, procurement, and order placement of environmentally friendly digital technology products and services.

2. Digital technology enterprises shall comply with environmental protection laws, recover and treat discarded products within the digital technology industry, and fulfill their environmental protection tax obligations in compliance with relevant environmental protection and tax laws.

Article 33. Development of environmentally friendly digital technology products and services

1. Environmentally friendly digital technology products and services shall be given priority in green procurement for investment projects and tasks funded by the state budget as prescribed by the law on environmental protection and relevant laws.

2. The State shall establish mechanisms to support organizations and enterprises in researching, improving, and transforming digital technology industry activities to fabricate environmentally friendly digital technology products and services in compliance with the law on environmental protection, using the financial sources for digital technology industry development as prescribed in Article 11 of this Law.

Section 9. INFORMATION ON DIGITAL TECHNOLOGY INDUSTRY

Article 34. National information systems and digital technology industry database

1. The national information system on the digital technology industry is developed, maintained, upgraded, and managed by the Ministry of Science and Technology of Vietnam in service of the state management of the digital technology industry. It also connects and shares data with national databases and databases of Ministries, ministerial agencies, and local authorities.

2. The digital technology industry database under the national information system on the digital technology industry includes:

- a) General information, information on personnel, digital technology products/ services, and announced financial statements of digital technology enterprises;
- b) Agencies, organizations, individuals, research establishments, higher education establishments, vocational education establishments engaged or involved in the digital technology industry, and digital technology enterprises;
- c) Digital technology products and services; key digital technology products and services; digital technology products and services subject to transfer restrictions; used digital technology products included in the list of goods banned from import; ingredients, materials, devices, machinery, and tools for the semiconductor industry encouraged for development investment; digital technology products and services licensed for controlled testing;
- d) Information on concentrated digital technology zones;
- dd) High-risk AI systems, AI systems with significant impacts, and digital technology products created by AI bearing mandatory identification marks;
- e) Information on implemented projects on digital technology product/service investment, leasing, and procurement of state agencies; demands and plans for digital technology product/service investment, leasing, and procurement of state agencies to be implemented;
- g) Results of the research and development of digital technology products/services, topics, and intellectual property rights concerning digital technology, excluding state secrets and business secrets as prescribed by the law;
- h) Personnel sources and expected employment demands in the digital technology industry;
- i) Policies and legislative documents concerning the digital technology industry;
- k) Information on digital technology skills;
- l) Other information related to the digital technology industry.

3. The State shall partially or fully ensure the funding for investment, procurement, and leasing to develop, sustain, manage, operate, maintain, and upgrade the national information system on the digital technology industry and develop, sustain, and update the digital technology industry database using the financial sources for the digital technology industry as prescribed in Article 11 of this Law.

Article 35. Responsibilities for providing, collecting, updating, and managing digital technology industry database

1. Responsibilities for providing, collecting, and updating the digital technology industry database:

a) Agencies, organizations, individuals, research establishments, higher education establishments, and vocational education establishments engaged in activities related to the digital technology industry shall provide and update information online or apply the method of online data connection or sharing into the digital technology industry database quarterly or upon request from competent state management authorities. They shall also ensure that the information is provided accurately, adequately, and promptly;

b) Digital technology industry authorities shall collect and update information in the digital technology industry database from the shared databases in state agencies as prescribed by the law.

2. Management of the digital technology industry database:

a) The digital technology industry database shall be connected and interoperable with national databases and databases of ministries, central authorities, and local authorities to update, share, utilize, and use specific information and serve the state management of the digital technology industry as prescribed by this Law and relevant laws;

b) The development, update, sustenance, utilization, and use of the digital technology industry database and sharing of the digital technology industry database with state agencies and other organizations/individuals shall comply with the regulations of the Government of Vietnam;

c) The Ministry of Science and Technology of Vietnam shall decide on the prices of value-added products and services from the national information system on the digital technology industry and the digital technology industry database as prescribed by the law on prices.

Chapter III

SEMICONDUCTOR INDUSTRY

Article 36. Semiconductor industry development principles

1. Develop the semiconductor industry with a focus on producing breakthrough semiconductor chip products in specific sectors and fields, and establish close linkages with the global semiconductor ecosystem, including the stages of research, design, production, packaging, and testing.

2. Ensure that the development of the semiconductor industry is synchronized with the electronics industry, focusing on specialized electronic devices in specific sectors and fields.

3. Develop personnel sources for the semiconductor industry, ensuring that the quantity and quality meet the development requirements.

4. Encourage foreign investment and mobilize domestic and overseas resources to promote the development of the semiconductor industry, aiming to master the technology, design, and production of semiconductor chips.

Article 37. Semiconductor industry development strategy

1. The semiconductor industry development strategy shall be developed based on the principles prescribed in Article 36 of this Law and socio-economic development strategies and management requirements in each period.

2. Basic contents of the semiconductor industry development strategy:

a) Viewpoints, visions, and objectives;

b) Tasks;

c) Implementation solutions;

d) Key programs, schemes, and projects;

dd) Plans and resources for implementation.

3. The Ministry of Science and Technology of Vietnam shall take charge and cooperate with Ministries, ministerial agencies, relevant agencies, and local authorities in developing and submitting an industry development strategy appropriate to actual conditions to the Prime Minister of Vietnam for promulgation.

Article 38. Semiconductor industry activities

1. Semiconductor research and development.

2. Production of ingredients and materials for the semiconductor industry.

3. Production of devices, machinery, and tools for the semiconductor industry.

4. Design of semiconductor products.

5. Production of semiconductor products.

6. Packaging and testing of semiconductor products.

Article 39. Specific mechanisms and policies for semiconductor industry development

1. Activities of producing ingredients, materials, devices, machinery, and tools for the semiconductor industry under the list of ingredients, materials, devices, machinery, and tools for the semiconductor industry encouraged for development investment are classified as sectors and

professions entitled to investment incentives as prescribed by the law on investment and relevant laws.

2. Enterprises implementing projects on semiconductor chip design shall receive financial support for personnel training and development, research and development, trial production, procurement of machinery, devices, and technologies, and technological innovation from local budgets as prescribed by the law on the state budget or from the financial sources for digital technology industry development as prescribed in Article 11 of this Law.

Provincial People's Councils shall stipulate the criteria, conditions, procedures, content, and support levels from the local budgets for the activities prescribed in this Clause in conformity with the local conditions.

3. Projects on the production, packaging, and testing of semiconductor chip products may import used technological lines, devices, machinery, and tools to directly serve production activities that meet the criteria prescribed by the Minister of Science and Technology of Vietnam.

4. The Minister of Science and Technology of Vietnam shall promulgate:

a) The list of semiconductor ingredients/materials, devices, machinery, and tools for the semiconductor industry subject to encouragement for development investment as prescribed in Clause 1 of this Article;

b) Criteria applicable to used technological lines, devices, machinery, and tools imported to directly serve projects on the production, packaging, and testing of semiconductor chip products as prescribed in Clause 3 of this Article.

5. Enterprises shall prove their compliance with the criteria prescribed in Clause 3 of this Article to be entitled to the support and incentives prescribed in this Article and assume responsibility for the accuracy of the information provided.

Article 40. Incentives and support for enterprises participating in semiconductor supply chain

1. Projects on the production of direct auxiliary products in the semiconductor industry are projects on the production of ingredients, materials, and components to be directly provided for projects on the production, packaging, and testing of semiconductor chip products.

2. The projects prescribed in Clause 1 of this Article shall be entitled to support and incentives applicable to projects on the production, packaging, and testing of semiconductor chip products as prescribed in Clauses 2, 3, and 4 Article 28 of this Law.

3. Enterprises implementing the projects prescribed in Clause 1 of this Article shall be entitled to specific priority as prescribed in Clause 5 Article 28 of this Law.

4. The procedure for on-site import/export among export-processing enterprises implementing projects on the production, packaging, and testing of semiconductor chip products, export-processing enterprises implementing projects on the production of electronic devices, and export-processing enterprises implementing projects on the production of direct auxiliary products in the semiconductor industry under the designation for delivery and receipt of goods from foreign traders shall be carried out in compliance with customs laws.

Any income generated in Vietnam by foreign traders from on-site import/export shall comply with the law on corporate income tax and be ensured not to be subject to double taxation.

5. Enterprises implementing projects on the production of electronic devices that meet the criteria prescribed by the Minister of Science and Technology of Vietnam shall be entitled to support and incentives concerning corporate income tax as prescribed by the law on corporate income tax.

Enterprises shall prove their compliance with the criteria for eligibility for the incentives prescribed in this Clause and assume responsibility for the accuracy of the information provided.

6. Projects on the production of direct auxiliary products in the semiconductor industry and projects on the production of electronic devices shall receive partial or full support for the funding for producing the prototypes, purchasing technologies, and innovating technologies as prescribed by the law on technology transfer using the local budgets as prescribed by the law on the state budget or the financial sources for digital technology industry development as prescribed by Article 11 of this Law.

Provincial People's Councils shall stipulate the criteria, conditions, procedures, content, and support levels from the local budgets for the projects prescribed in this Clause in conformity with local conditions.

Chapter IV

ARTIFICIAL INTELLIGENCE

Article 41. Principles of developing, providing, and implementing AI

1. Principles of developing, providing, and implementing AI:

- a) Serve the prosperity and happiness of humans, adopt human-centered methods, improve the productivity and work efficiency, promote intelligentization; ensure inclusive, flexible, fair, and non-discriminatory access; respect ethical and national values and human rights, citizens' rights, and legitimate rights and benefits of organizations and individuals;
- b) Ensure transparency, accountability, and explainability; ensure that AI does not exceed human control;
- c) Ensure cyber safety and security;

- d) Ensure compliance with the law on data and the law on personal data protection;
 - dd) Ensure the capacity for controlling AI algorithms and models;
 - e) Control risks during the lifecycle of the AI system;
 - g) Ensure compliance with the law on the protection of consumers' rights and relevant laws.
2. Ministers and Directors of ministerial agencies shall, based on actual situations, provide guidelines on the principles of developing, providing, and implementing AI in their assigned sectors and fields as prescribed by this Article.

Article 42. AI research, development, and application strategy

1. The AI research, development, and application strategy shall be developed based on the socio-economic development orientation, national defense, security, global technology trends, and the nation's conditions, potential, and strengths, aiming to ensure effective, sustainable, and responsible research, development, and application of AI in specific sectors and fields.
2. Basic contents of the AI research, development, and application strategy:
- a) Viewpoints, visions, and objectives;
 - b) Tasks;
 - c) Implementation solutions;
 - d) Key programs, schemes, and projects;
 - dd) Plans and resources for implementation.
3. The AI research, development, and application strategy shall be developed for each specific period and have an annual implementation plan.
4. The Ministry of Science and Technology of Vietnam shall take charge and cooperate with Ministries, ministerial agencies, and local authorities in developing and submitting the AI research, development, and application strategy to the Prime Minister of Vietnam for promulgation.

Article 43. Management of AI systems

1. A high-risk AI system is an AI system that, in certain use cases, may cause serious risks or harm to human health, human rights, citizens' rights, legitimate rights and benefits of organizations and individuals, public benefits, social order, and safety, excluding the following cases:

- a) It is used to perform one or several specific tasks with a limited scope of impact;
 - b) It is used to support humans in optimizing work results;
 - c) It is used to perform error checking of work previously completed by humans, and not to replace humans' decisions.
2. An AI system with significant impacts is a multi-purpose AI system that has a large user base, a large number of parameters, and a large volume of data.
3. The management requirements for the AI systems prescribed in Clauses 1 and 2 of this Article include:
- a) Technical requirements;
 - b) Transparency in information storage and provision;
 - c) Data administration;
 - d) Supervision and inspection;
 - dd) Cyber safety and security;
 - e) Other necessary requirements.
4. The Government of Vietnam shall elaborate on Clause 3 of this Article according to the AI system management requirements of each sector and field.

Article 44. Regulations on identification signs for AI systems

1. Any AI system that directly interacts with humans must provide a notice to inform users that they are interacting with an AI system, excluding cases where users are clearly aware that they are interacting with such a system.
2. Digital technology products, included in the list of digital technology products created by AI, must bear identification signs so that they can be recognized by users or machines.
3. The Minister of Science and Technology of Vietnam shall:
 - a) Promulgate the list of digital technology created by AI as prescribed in Clause 2 of this Article;
 - b) Inspect compliance with Clauses 1 and 2 of this Article.

Article 45. Responsibilities of subject matters in developing, providing, and implementing AI systems

1. Subject matters in the development, provision, and implementation of AI systems include:
 - a) Subject matters of the development of AI systems are organizations and individuals engaged in the research and development of AI systems;
 - b) Subject matters of the provision of AI systems are organizations and individuals putting AI systems on the market under their brands;
 - c) Subject matters of the implementation of AI systems are organizations and individuals with the authority to manage such systems.
2. Subject matters of the development of AI systems shall comply with the principles prescribed in Article 41 of this Law.
3. Subject matters of the provision of AI systems shall:
 - a) Comply with the principles prescribed in Article 41 of this Law;
 - b) Comply with Article 44 of this Law;
 - c) Comply with the management requirements prescribed in Article 43 of this Law when providing high-risk AI systems and AI systems with significant impacts.
4. Subject matters of the implementation of AI systems shall:
 - a) Comply with Points a, b, c, d, e, and g Clause 1 and Clause 2 Article 41 of this Law;
 - b) Comply with the management requirements prescribed in Article 43 of this Law when implementing high-risk AI systems and AI systems with significant impacts.

Chapter V

DIGITAL ASSETS

Article 46. Digital assets

Digital assets are assets as defined under the Civil Code, expressed in the form of digital data, created, issued, stored, transferred, and authenticated by digital technologies in an electronic environment.

Article 47. Digital asset classification

1. Digital assets are classified according to one or more of the following criteria:
 - a) Use purpose;

- b) Technology;
- c) Other criteria.

2. Digital assets include:

- a) Virtual assets in the electronic environment refer to a type of digital asset that can be used for exchange or investment purposes. Virtual assets do not include securities, digital forms of fiat money, and other financial assets as prescribed by civil laws and financial laws;
- b) Crypto assets refer to a type of digital asset that uses cryptography or digital technologies with similar functions to authenticate the assets during their creation, issuance, storage, or transfer. Crypto assets do not include securities, digital forms of fiat money, and other financial assets as prescribed by civil laws and financial laws;
- c) Other digital assets.

Article 48. Digital asset management

1. Content:

- a) Creation, issuance, storage, transfer, and establishment of ownership rights over digital assets;
- b) Rights and obligations of concerned parties regarding activities related to digital assets;
- c) Measures to ensure cyber safety and security; money laundering prevention and combat; prevention and combat against terrorism financing and proliferation of mass destruction weapons;
- d) Inspection and handling of law violations;
- dd) Business conditions for the provision of crypto asset services;
- e) Other management contents.

2. The digital asset authority and contents prescribed in Clause 1 of this Article; digital asset classification prescribed in Point c Clause 1 and Point c Clause 2 Article 47 of this Law shall comply with the regulations of the Government of Vietnam in conformity with actual situations and management requirements in specific sectors and fields.

Chapter VI

IMPLEMENTATION

Article 49. Amendment, replacement, and annulment of several articles of relevant laws

1. Clauses 9, 10, 11, and 12 Article 4; Section 3 and Section 4 Chapter III of the Law on Information Technology No. 67/2006/QH11, amended by Law No. 21/2017/QH14, Law No. 20/2023/QH15, and Law No. 24/2023/QH15, are annulled.

2. Amendments to Point a Clause 1 Article 5 of the Law on High Technologies No. 21/2008/QH12, amended by Law No. 32/2013/QH13 and Law No. 67/2014/QH13:

“a) Information technology and digital technology;”.

3. Addition of Clause 17 after Clause 16 Article 4 of the Law on Personal Income Tax No. 04/2007/QH12, amended by Law No. 26/2012/QH13, Law No. 71/2014/QH13, Law No. 31/2024/QH15, Law No. 48/2024/QH15, and Law No. 56/2024/QH15:

“17. Income, including salaries and wages of high-quality digital technology industry personnel, shall be exempted from personal income tax for a period of 5 years from the date of signing the first contract with a Vietnamese agency, organization, or individual in the following cases:

a) Income from digital technology industry activities in concentrated digital technology zones;

b) Income from projects on research, development, and production of key digital technology products, semiconductor chips, and AI systems;

c) Income from the provision of training for digital technology industry personnel.”.

4. Addition of Clause 8a after Clause 8 and before Clause 9 Article 154 of the Labor Code No. 45/2019/QH14:

“8a. High-quality digital technology industry personnel as prescribed by the law on the digital technology industry.”.

5. “khu công nghệ thông tin tập trung” (concentrated information technology zones) is replaced with “khu công nghệ số tập trung” (concentrated digital technology zones) in the following laws and resolutions:

a) Clause 22 Article 79 and Clause 1 Article 202 of the Law on Land No. 31/2024/QH15, amended by Law No. 43/2024/QH15, Law No. 47/2024/QH15, and Law No. 58/2024/QH15;

b) Clause 1 Article 24 of the Law on the Capital, amended by Law No. 47/2024/QH15, Law No. 55/2024/QH15, Law No. 57/2024/QH15, Law No. 58/2024/QH15, and Law No. 65/2025/QH15;

c) Clause 5 Article 2 and Clause 2 Article 16 of the Law on Urban and Rural Planning No. 47/2024/QH15;

d) Article 36a of the Law on Investment No. 61/2020/QH14, amended by Law No. 72/2020/QH14, Law No. 03/2022/QH15, Law No. 05/2022/QH15, Law No. 08/2022/QH15, Law No. 09/2022/QH15, Law No. 20/2023/QH15, Law No. 26/2023/QH15, Law No.

27/2023/QH15, Law No. 28/2023/QH15, Law No. 31/2024/QH15, Law No. 33/2024/QH15, Law No. 43/2024/QH15, and Law No. 57/2024/QH15;

dd) Point b Clause 1 Article 3 and Clause 3 Article 9 of Resolution No. 81/2023/QH15 dated January 9, 2023 of the National Assembly of Vietnam;

e) Point d Clause 1 Article 8 of Resolution No. 98/2023/QH15 dated June 24, 2023 of the National Assembly of Vietnam;

g) Clause 3, Point a Clause 5 Article 11, and Point a Clause 2 Article 14 of Resolution No. 136/2024/QH15 dated June 24, 2024 of the National Assembly of Vietnam.

Article 50. Entry into force

1. This Law comes into force as of January 1, 2026, excluding the cases prescribed in Clause 2 of this Article.

2. Articles 11, 28, and 29 of this Law shall come into force as of July 1, 2025.

3. Where there are different regulations on the same matter between this Law and other laws and resolutions of the National Assembly of Vietnam, this Law shall prevail, except where other legislative documents provide preferential or more favorable mechanisms or policies, in which case the beneficiaries shall be entitled to the most favorable incentive.

Article 51. Transitional provisions

1. Concentrated information technology zones that have been planned, established, recognized, expanded, and are operating in compliance with the law shall automatically be converted into concentrated digital technology zones and governed by this Law.

2. Within 2 years from the effective date of this Law, if specific laws or resolutions of the National Assembly of Vietnam and ordinances or resolutions of the Standing Committee of the National Assembly of Vietnam have yet to be amended, the Government of Vietnam shall promulgate legislative documents on adjustments to settle difficulties for the development of the digital technology industry as prescribed the mentioned documents of the National Assembly of Vietnam and its Standing Committee to ensure consistent application and submit reports to the Standing Committee of the National Assembly of Vietnam. In cases relating to laws or resolutions of the National Assembly of Vietnam, the Government of Vietnam shall submit reports to the National Assembly of Vietnam at its next meeting session.

This Law is approved by the 15th National Assembly of the Socialist Republic of Vietnam at its 9th meeting on June 14, 2025.

PRESIDENT OF THE NATIONAL ASSEMBLY

Tran Thanh Man

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