



LAC DUY & ASSOCIATES

JANUARY 2026

NEWSLETTER



**NEW POINTS OF
DECREE NO.
356/2025/NĐ-CP
DETAILED CERTAIN
ARTICLES AND
IMPLEMENTATION
MEASURES OF THE
2025 LAW ON
PERSONAL DATA
PROTECTION**



DECREE NO. 371/2025/NĐ-CP TIGHTENS THE REGULATORY FRAMEWORK AND SANCTIONS RELATING TO ELECTRONIC CIGARETTES AND HEATED TOBACCO PRODUCTS

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Dear Clients,

Lac Duy & Associates would like to send you the legal newsletter of January 2026 with some notable updates and articles as follows:

- New points of Decree No. 356/2025/NĐ-CP detailing certain articles and implementation measures of the 2025 Law on personal data protection
- Decree No. 371/2025/NĐ-CP tightens the regulatory framework and sanctions relating to electronic cigarettes and heated tobacco products
- Legal documents in 01/2026





NEW POINTS OF DECREE NO. 356/2025/ND-CP DETAILING CERTAIN ARTICLES AND IMPLEMENTATION MEASURES OF THE 2025 LAW ON PERSONAL DATA PROTECTION

On 31 December 2025, the Government promulgated Decree No. 356/2025/ND-CP detailing certain articles and implementation measures of the Law on Personal Data Protection ("Decree 356"). This Decree replaces Decree No. 13/2023/ND-CP ("Decree 13") and officially takes effect on 1 January 2026. Compared to Decree 13, Decree 356 introduces many significant new provisions, reflecting a trend toward stricter regulation and enhanced responsibilities of organizations and individuals in personal data processing, particularly in the context of digital transformation and advanced technological development. Key highlights include the following:

1. Expansion and clarification of the category of sensitive personal data

Article 4 of Decree 356 expands the scope of sensitive personal data ("SPD") and provides more detailed regulations than before. Notably:

- Personal data relating to legal violations are now classified as sensitive data. Previously, only data concerning violations subject to criminal liability (crimes or criminal acts) were considered sensitive data (Article 4.1.g).
- Banking-related data are listed in greater detail, including usernames and access passwords for bank accounts; bank card information; and transaction history data of bank accounts (Article 4.1.k).



- Information on activities and transactions in the securities and insurance sectors at securities companies and insurance companies is also classified as sensitive personal data, rather than being limited to transaction information at banks as previously regulated (Article 4.1.k).

- Data tracking behavior and usage activities of telecommunications services, social networks, online media services, and other services in cyberspace are added to the list of sensitive data (Article 4.1.l).

At the same time, Decree 356 emphasizes that agencies and organizations processing sensitive personal data must establish access authorization policies, processing procedures, and security measures (Article 4.2).

2. Segmentation of time limits for handling requests of personal data subjects

Unlike the uniform 72-hour time limit under Decree 13, Article 5 of Decree 356 specifies distinct and detailed processing deadlines for each type of request made by personal data subjects. Specifically:

- Within 02 working days from receipt of a request, the personal data processor must fully respond with procedural instructions to the data subject.



- The deadlines for fulfilling requests of personal data subjects are as follows:

i. 15 days for requests to cease processing, withdraw consent, restrict, or object to processing (20 days if involving a personal data processor or a third party).

ii. 10 days for requests to access, rectify, or provide data (15 days if involving a personal data processor or a third party).

iii. 20 days for requests for data deletion (30 days

involving a personal data processor or a third party).

In cases where a request is complex, the processing time may be extended no more than once, not exceeding the corresponding original time limit, and the data subject must be notified with a justified explanation demonstrating that such extension is necessary and reasonable.

3. Emphasis on the importance of data subject consent

One of the fundamental principles in personal data processing is obtaining the consent of the data subject. Under Article 6 of Decree 356, consent must meet the following requirements:

- It must be verifiable, allowing identification of the data subject who gave consent, as well as the time and content of such consent;
- It must not be established in the form of **default consent** and must not create confusion between consent and non-consent;
- It must be **stored as evidence**.

In the event of a dispute, the burden of proving the data subject's consent lies with the personal data controller and the personal data controller-cum-processor.

4. Regulations on qualifications of personal data protection personnel in enterprises and service providers

Article 13 of Decree 356 provides that the appointment of personal data protection personnel or a personal data protection department within an enterprise must be made in an official written document issued by the relevant authority or organization and must satisfy competency requirements such as: holding at least a college degree; having at least 02 years of work experience (from the time of graduation) in a relevant field; and having received training in legal knowledge and professional skills.

Individuals and organizations wishing to provide personal data processing services must obtain a Certificate of Eligibility for Business Operations issued by the Ministry of Public Security and must meet the following conditions:

- For individuals: meeting competency requirements including holding at least a college degree; having at least 03 years of work experience (from the time of graduation) in one of the following fields: legal compliance, personal data processing, cybersecurity, data security, risk management, or compliance control; and having received in-depth training in legal knowledge and professional skills related to personal data protection (Article 15).



- For organizations: being entities or enterprises with functions, mandates, or business lines in technology, legal services, or technology/legal consultancy; having at least 03 personnel meeting the required competency conditions; and having provided products or services related to security, cybersecurity, information technology, standards assessment, or consultancy on personal data protection (Article 16).

5. Personal data protection in AI, Big Data, and Blockchain

Decree 356 introduces several entirely new provisions compared to previous regulations concerning personal data protection in technological fields, in order to timely address the rapid development of artificial intelligence.

Specifically, for artificial intelligence (AI) systems and the Metaverse, controllers are required to inform data subjects of automated processing activities. Additionally, they must explain the operating principles of algorithms and allow data subjects to opt out (Article 10.3).

With respect to Blockchain technology, the Decree prohibits direct storage of personal data on the blockchain; personal data may only be stored if it has been anonymized or if only hashed values of personal data are stored (Article 11.2.b).

Regarding Cloud Computing, the Decree clearly defines the responsibilities between cloud service users and cloud service providers in contracts related to personal data processing. Furthermore, the conditions stipulated in Article 12.2 must be

satisfied, including: full compliance with Vietnamese laws on personal data protection and related administrative procedures; clear identification of personal data processing flows and roles of the parties; timely notification; compliance with processing time limits; and full assurance of personal data subjects' rights.

6. Strict requirements for personal data protection in specific sectors

For **activities in the finance and banking sectors and credit information services**, within no more than 72 hours from the time of detecting leakage or loss of sensitive personal data, organizations and individuals directly collecting personal data must notify the specialized personal data protection authority and the affected data subjects (Article 8).

For personal data **protection in big data processing**, agencies, organizations, and individuals are required to implement strong authentication methods, with a minimum requirement of multi-factor authentication (passwords, PIN codes combined with one-time passwords, digital signature devices, or biometric factors); apply access authorization to ensure that only authorized persons may access personal data; perform encryption and anonymization of personal data; conduct monitoring and use monitoring tools to track access activities; and carry out periodic cybersecurity and data security inspections to detect, prevent, and remedy vulnerabilities (Article 9).



DECREE NO. 371/2025/ND-CP TIGHTENS THE REGULATORY FRAMEWORK AND SANCTIONS RELATING TO ELECTRONIC CIGARETTES AND HEATED TOBACCO PRODUCTS

On 31 December 2025, the Government promulgated Decree No. 371/2025/ND-CP,

amending and supplementing a number of provisions of Decree No. 77/2013/ND-CP and Decree No. 117/2020/ND-CP, with a view to strengthening the management and handling of violations related to electronic cigarettes and heated tobacco products (“**Decree 371**”). Decree 371 took effect on 31 December 2025.

Compared to the previous regulatory framework, Decree 371 introduces a number of significant new provisions, reflecting a clear shift in the State’s regulatory approach toward new-generation tobacco products.

1. One of the most notable developments under Decree 371 is the introduction of official legal definitions that were previously absent, including the following:

- “*Electronic cigarettes* means products comprising an electronic device, a component containing electronic cigarette liquid, and electronic cigarette liquid, in which:
 - (a) the electronic device is used to heat the electronic cigarette liquid or otherwise generate vapor for inhalation by the user;
 - (b) the component containing electronic cigarette liquid is designed for single use (non-refillable) or multiple use (refillable);
 - (c) electronic cigarette liquid is a liquid mixture containing vapor-forming solvents, with or without nicotine, and may include one or more additives, flavorings, or other chemicals intended for use in electronic cigarettes or heated tobacco products. Nicotine-containing liquids include any form of nicotine chemicals, including salts or compounds, whether naturally extracted or synthetically produced, and including nicotinic alkaloids.”
- “*Heated tobacco products* means products comprising an electronic device and specially

manufactured tobacco, falling into one of the following categories:

- (a) *electronic devices that directly heat specially manufactured tobacco in the form of cigarette sticks;*
- (b) *electronic devices equipped with a chamber for heating specially manufactured tobacco within such chamber;*
- (c) *electronic devices equipped with a chamber containing electronic cigarette liquid as defined above and specially manufactured tobacco, operating through a mechanism whereby the liquid is vaporized first and then indirectly heats the specially manufactured tobacco;*
- (d) *other personal vaporizing electronic devices capable of heating specially manufactured tobacco without combustion.”*

- **“Electronic devices** include electronic devices used for electronic cigarettes, electronic devices used for heated tobacco products, or other similar personal vaporizing electronic devices.”
- **“Specially manufactured tobacco** means tobacco or other nicotine-containing materials produced exclusively for use in heated tobacco devices, whether in the form of cigarette sticks or other forms.”

Previously, Decree No. 77/2013/ND-CP did not contain any definitions of electronic cigarettes or heated tobacco products, resulting in legal gaps and difficulties in enforcement. The introduction of these definitions under Decree 371 provides a clear legal basis for regulatory oversight and sanctioning.

2. Decree 371 supplements Article 26a into Decree No. 117/2020/ND-CP, establishing administrative penalties for acts involving the use and facilitation of the use of electronic cigarettes and heated tobacco products, specifically:

- *“A fine ranging from VND 3,000,000 to VND 5,000,000 for acts of using electronic cigarettes or heated tobacco products;”*

- *“A fine ranging from VND 5,000,000 to VND 10,000,000 for acts of allowing, accommodating, or facilitating others to use electronic cigarettes or heated tobacco products at premises under one’s ownership or management;”*



- *“Remedial measure: compulsory destruction of electronic cigarettes and heated tobacco products in respect of the violations specified above.”*

Accordingly, Decree 371 not only imposes administrative sanctions on individuals who use electronic cigarettes and heated tobacco products, but also extends legal liability to owners of premises, managers or operators of locations, and other persons exercising control over such premises, in circumstances where they allow, tolerate, or fail to prevent the use of electronic cigarettes or heated tobacco products within areas under their ownership, management, or control.

LEGAL DOCUMENTS IN 01/2026

NO.	EFFECTIVE DATE	NAME
TAXES – FEES		
1.	January 01, 2026	Law on Excise Tax 2025 issued by the National Assembly
2.	January 01, 2026	Law on Value-Added Tax amended 2025 issued by the National Assembly
3.	January 01, 2026	Decree 02/2026/NĐ-CP on sanctioning violations in the field of taxes and fees issued by the Government
4.	January 01, 2026	Decree 360/2025/NĐ-CP detailing the implementation of a number of articles of the Law on Excise Tax issued by the Government
5.	January 01, 2026	Decree 359/2025/NĐ-CP amendments to the Government's Decree 181/2025/NĐ-CP dated July 01, 2025 elaborating the Law on Value-Added Tax issued by the Government
6.	January 16, 2026	Decree 310/2025/NĐ-CP amendments to the Government's Decree 125/2020/NĐ-CP dated October 19, 2020 on administrative penalties for tax and invoice violations issued by the Government
LABOUR - SALARY		
1.	January 01, 2026	Law on Employment 2025 issued by the National Assembly
2.	January 01, 2026	Decree 293/2025/NĐ-CP prescribing statutory minimum wages for employees working under labour contracts issued by the Government
3.	January 01, 2026	Decree 338/2025/NĐ-CP detailing a number of articles of the Law on Employment on job creation support policies issued by the Government
4.	January 01, 2026	Decree 318/2025/NĐ-CP elaborating certain articles of the Law on Employment in terms of employee registration and labour market information system issued by the Government

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| 5. | January 01, 2026 | Decree 337/2025/NĐ-CP on electronic labour contracts issued by the Government |
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STATE BUDGET

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| 1. | January 01, 2026 | Law on the State Budget 2025 issued by the National Assembly |
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INSURANCE

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| 1. | January 01, 2026 | Decree 374/2025/NĐ-CP detailing a number of articles of the Law on Employment on unemployment insurance issued by the Government |
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