



PwC Vietnam Newsbrief

New Decree guiding the Commercial Law on Trade Promotion Activities

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At a glance

The Government issued Decree 239/2026 (“Decree 239”) dated 26 June 2026 amending and supplementing Decree 81/2018 (“Decree 81”) on guiding the Commercial Law on Trade Promotion Activities. Decree 239 introduces several changes aimed at easing administrative requirements and enhancing flexibility for businesses undertaking promotional activities. Decree 239 took effect from the signing date.

Details



Key changes under Decree 239 include:

- Consolidating the two provisions on “goods and services eligible for promotion” and “goods and services used as promotional items” into a single article for specific products/services and reference to Article 100 of the Commercial Law to identify goods and services prohibited from promotion.
- Removing the 120-day annual cap on price discounts.
- Removing decree-level provisions on maximum promotional value and discount-rate limits for goods and services used as promotional items and those eligible for promotion. The Ministry of Industry and Trade shall be responsible for issuing detailed guidance on these limits.
- Narrowing notification requirements for promotional activities, with administrative notifications generally required only for promotions under Article 12 of Decree 81, where customers can join a contest and win a prize.
- Adding a requirement of compliance with anti-money laundering rules where vouchers are used as promotional items.
- Streamlining administrative procedures for promotional activities by enhancing online filing mechanisms and reducing processing times for notifications, registrations, and related amendments.

PwC Comments

Decree 239 introduces a number of welcome changes that simplify certain administrative procedures for promotional activities and give businesses greater flexibility. Companies should review their promotional activities to ensure compliance with Decree 239 and support the related tax treatment.

Contact us

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information, please reach out to us.



Nguyen Huong Giang

Partner

n.huong.giang@pwc.com



Giang Bao Chau

Partner

giang.bao.chau@pwc.com



Nghiem Hoang Lan

Partner

nghiem.hoang.lan@pwc.com



Nguyen Anh Huyen Linh

Director

nguyen.anh.huyen.linh@pwc.com



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