



PwC Vietnam Newsbrief

New legal framework for high technology and strategic technology in Vietnam

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At a glance

On 1 July, Vietnam's new regulations on high technology and strategic technology came into effect, including the Law on High Technology No. 133/2025/QH15, Decree No. 260/2026/ND-CP and other implementing guidance. The new framework introduces notable changes to the incentive regime and development priorities for Vietnam's high-tech and strategic technology sectors.

Key highlights of the new regulations

01



New framework for strategic technology and classification of high-tech enterprises

In addition to the existing concept of enterprises manufacturing high-tech products, the Law on High Technology introduces provisions on strategic technology and strategic technology products, where strategic technologies refer to breakthrough technologies prioritised to advance national competitiveness, technological sovereignty, and sustainable development. It now also classifies high-tech enterprises into two categories: group-1 and group-2 high-tech enterprises. Depending on their classification, qualifying enterprises may be eligible for different tax and investment incentives.

Decree No. 260 provides guidance on relevant procedures and criteria for each category. These criteria include, inter alia, revenue thresholds, portion of total expenditure on research and development activities, the number of employees directly involved in such activities, and, in certain cases, quantitative requirements relating to product localisation ratios.

02

Updated lists of relevant technologies and products

Updated lists of strategic technologies, high technologies, and related products prioritised or encouraged for development have been issued under Decision No. 21/2026 dated 30 April 2026 and Decision No. 23/2026 dated 15 May 2026. Decision No. 23 also sets out transitional rules for organisations that have already obtained certification for high technology or high-tech products under the former regulations.

03

Guidance on high-tech parks

The Law on High Technology and Decree No. 260 also provide guidance on high-tech parks, including development orientation, conditions for establishment and expansion, and criteria applicable to investment projects located in high-tech parks.

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.



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