

THE GOVERNMENT

THE SOCIALIST REPUBLIC OF VIET NAM

Independence - Freedom - Happiness

No. 326/2025/ND-CP

Hanoi, December 18, 2025

DECREE

On land- and environment-related issues in the International Financial Center in Viet Nam

Pursuant to Law No. 63/2025/QH15 on Organization of the Government;

Pursuant to Land Law No. 31/2024/QH15, which has a number of articles amended and supplemented under Law No. 43/2024/QH15, Law No. 47/2024/QH15, Law No. 58/2024/QH15, Law No. 71/2025/QH15, Law No. 84/2025/QH15, Law No. 93/2025/QH15, and Law No. 95/2025/QH15;

Pursuant to Law No. 72/2020/QH14 on Environmental Protection;

Pursuant to the National Assembly's Resolution No. 222/2025/QH15 on the International Financial Center in Viet Nam;

At the proposal of the Minister of Agriculture and Environment;

The Government promulgates the Decree on land- and environment-related issues in the International Financial Center in Viet Nam.

Article 1. Scope of regulation

This Decree details and guides the implementation of Articles 22 and 23 of the National Assembly's Resolution No. 222/2025/QH15 of June 27, 2025, on the International Financial Center in Viet Nam (below referred to as Resolution No. 222/2025/QH15), regarding land- and environment-related issues in the International Financial Center in Viet Nam.

Article 2. Subjects of application

This Decree applies to Members of the International Financial Center, investors, agencies, organizations and individuals involved in operation of the International Financial Center in Viet Nam.

Article 3. Land allocation, land lease, land repurposing, extension and adjustment of land use period, issuance of certificates of land use rights and

ownership of land-attached assets; persons eligible for acquiring land use rights and land-attached assets upon handling of mortgaged assets

1. The Chairperson of the People's Committee of Ho Chi Minh City and the Chairperson of the People's Committee of Da Nang city shall decide on land allocation, land lease, land repurposing, extension and adjustment of land use period for Members of the International Financial Center implementing investment projects as specified in Clause 1, Article 22 of Resolution No. 222/2025/QH15.

2. Agencies with land management function of Ho Chi Minh City and Da Nang city shall issue first-time certificates of land use rights and ownership of land-attached assets to Members of the International Financial Center.

3. Land allocation, land lease, land repurposing, extension and adjustment of land use period, and issuance of certificates of land use rights and ownership of land-attached assets:

a/ Members of the International Financial Center shall submit dossiers in accordance with the land law to the Executive Agency of the International Financial Center in Ho Chi Minh City or Da Nang city;

b/ The Executive Agency of the International Financial Center in Ho Chi Minh City or Da Nang city shall receive the dossiers and carry out land-related procedures specified by the land law on behalf of Members of the International Financial Center, and shall return the certificates of land use rights and ownership of land-attached assets, decisions on land allocation, land lease, land repurposing, extension and adjustment of land use period, and other documents (if any) to Members of the International Financial Center;

c/ The Chairpersons of the People's Committees, agencies with land management function, tax agencies, and finance agencies of Ho Chi Minh City and Da Nang city shall carry out procedures for land allocation, land lease, land repurposing, extension and adjustment of land use period, and issuance of first-time certificates of land use rights and ownership of land-attached assets in accordance with the land law. Agencies with land management function of Ho Chi Minh City and Da Nang city shall conduct on-site handover of land to Members of the International Financial Center.

4. The investment registration certificate shall serve as one of the bases for land lease and land repurposing.

5. Persons eligible for acquiring agricultural land use rights and land-attached assets upon handling of mortgaged assets in case economic organizations or foreign-invested enterprises mortgage land use rights and land-attached assets at foreign credit institutions, must be those specified in Article 28 of the Land Law.

Article 4. Environmental registration

1. Members of the International Financial Center shall make environmental registration for their investment projects before discharging wastes into the environment, except the investment projects exempt from environmental registration in accordance with the law on environmental protection.

2. The content of environmental registration must comply with Clause 4, Article 49 of the Law on Environmental Protection. Environmental registration documents must be made according to the forms provided by the Minister of Agriculture and Environment.

3. Agencies receiving environmental registration documents are People's Committees of communes or wards (below referred to as commune-level People's Committees) of the localities where investment projects are implemented. In case a project is implemented in the administrative area covering 2 or more communes or wards, the project owner may select one commune-level People's Committee to make environmental registration.

The commune-level People's Committee receiving the environmental registration document shall send relevant information to the remaining commune-level People's Committee(s) for coordination in examining the observance of the law on environmental protection by the investment project.

4. Project owners specified in Clause 1 of this Article may choose to submit environmental registration documents to commune-level People's Committees in person, by post, via the National Public Service Portal; or the Executive Agency of the International Financial Center in Ho Chi Minh City or Da Nang city.

Environmental registration via the Executive Agency of the International Financial Center in Ho Chi Minh City or Da Nang city:

a/ Project owners shall register environmental information for their investment projects at least 5 working days before discharging wastes into the environment;

b/ Within 3 working days after receiving the environmental registration document, the Executive Agency of the International Financial Center in Ho Chi Minh City or Da Nang city shall transfer the environmental registration document to the concerned commune-level People's Committee specified in Clause 3 of this Article.

5. Agencies receiving environmental registration documents shall perform the responsibilities specified at Points b, c and d, Clause 7, Article 49 of the Law on Environmental Protection.

Article 5. Implementation provisions

1. This Decree takes effect on December 18, 2025.

2. The People's Committees and Chairpersons of the People's Committees of Ho Chi Minh City and Da Nang city shall perform the state management of land- and environment-related issues in the International Financial Center within their localities in accordance with Resolution No. 222/2025/QH15, this Decree, and the laws on land and environmental protection.

3. Ministers, heads of ministerial-level agencies, the Chairpersons of the People's Committees of Ho Chi Minh City and Da Nang city, and related organizations and individuals shall implement this Decree.

Recipients:

- The Secretariat of the Central Committee of the Communist Party of Viet Nam;
- The Prime Minister, Deputy Prime Ministers;
- Ministries, ministerial-level agencies, government-attached agencies;
- People's Councils, People's Committees of provinces and centrally run cities;
- The Office of the Party Central Committee and the Party's Commissions;
- The Office of the General Secretary;
- The Office of the President;
- The Ethnic Council and Committees of the National Assembly;
- The Office of the National Assembly;
- The Supreme People's Court;
- The Supreme People's Procuracy;
- The State Audit Office;
- The Central Committee of the Viet Nam Fatherland Front;
- Central agencies of socio-political organizations;
- Government Office: Minister-Chairperson, Deputy Ministers-Vice Chairpersons, Assistants to the Prime Minister, Director General of the Government Portal, Departments, Directorates, subordinate units, Official Gazette;
- Archived: Clerk, NN (2 copies).

**ON BEHALF OF
THE GOVERNMENT
PRIME MINISTER**

Pham Minh Chinh