



BE VIETNAM WISE · DOING BUSINESS IN VIETNAM

The guide for foreign and Vietnamese investors

Chapter 11 of 11

Agriculture

Agriculture, forestry and fisheries made up 11.64% of Vietnam's GDP in 2025 and earned a record USD 70.09 billion in exports, and farming, horticulture, livestock, aquaculture and processing are all open to 100% foreign ownership. What constrains a foreign investor is less market access than land, which a foreign-invested company cannot buy from farmers, and a statute book rewritten in quick succession: Law No. 146/2025/QH15 amended the crop production, animal husbandry, veterinary and fisheries laws from 1 January 2026, the Law on High Technology No. 133/2025/QH15 applied from 1 July 2026, rice exports moved to Decree No. 365/2026/ND-CP on 1 October 2026, and a further amending law takes effect on 1 January 2027. This chapter explains, for foreign and Vietnamese investors alike, the rules that govern land, inputs, farms, processing and exports as they stand at 16 October 2026.

Reviewed 16 October 2026. Prepared by a foreign investment lawyer (now retired) with 20 years' experience advising on Vietnamese investment law.

Legal and tax information, not legal advice. Rates, thresholds and procedures change: confirm anything important with the relevant authority or a lawyer licensed to provide legal services in Vietnam before you act. Only the Vietnamese text of a law is authoritative.

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Agriculture

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AT A GLANCE

Governing law

- [Law No. 31/2018/QH14 on Crop Production, Law No. 32/2018/QH14 on Animal Husbandry, Law No. 41/2013/QH13 on Plant Protection and Quarantine, Law No. 79/2015/QH13 on Veterinary Medicine, Law No. 18/2017/QH14 on Fisheries, Law No. 16/2017/QH14 on Forestry and Law No. 55/2010/QH12 on Food Safety](#)
- [Law No. 146/2025/QH15 of 11 December 2025 amending 15 laws in the agriculture and environment field \(from 1 January 2026\); a further law amending ten laws, passed in August 2026, applies from 1 January 2027](#)
- [Law No. 143/2025/QH15 on Investment, Articles 7, 8 and 24, with Appendix I of Decree No. 96/2026/ND-CP \(market access\); Land Law No. 31/2024/QH15 with Decrees No. 102/2024/ND-CP and No. 112/2024/ND-CP](#)
- [Law No. 48/2024/QH15 on Value Added Tax as amended by Law No. 149/2025/QH15; Law No. 67/2025/QH15 on Corporate Income Tax, Articles 4 and 12 to 14; Decree No. 57/2018/ND-CP on encouraging enterprises to invest in agriculture](#)
- [Law No. 133/2025/QH15 on High Technology \(from 1 July 2026\), with Decree No. 260/2026/ND-CP and Decree No. 263/2026/ND-CP on high-tech agricultural zones](#)
- [Decree No. 38/2026/ND-CP of 24 January 2026 on growing-area and packing-house codes, applied since 31 July 2026 with Resolution No. 36/2026/NQ-CP](#)
- [Decree No. 365/2026/ND-CP of 23 September 2026 on rice export and import business \(from 1 October 2026, replacing](#)

Who you will deal with

- Ministry of Agriculture and Environment (MAE), since 1 March 2025: the national regulator for crops, livestock, fisheries, forestry, irrigation and the quality of agricultural products, and also for land administration and environmental protection
- MAE Department of Crop Production and Plant Protection: variety recognition, fertiliser recognition, pesticide registration and lists, plant quarantine, export protocols, phytosanitary certificates and the lists of growing-area and packing-house codes sent to importing countries
- MAE Department of Livestock Production and Animal Health: breeds, feed, livestock farms, veterinary drugs and animal quarantine; MAE's fisheries department for aquaculture, fishing and fisheries surveillance
- Provincial People's Committee chairpersons and the Departments of Agriculture and Environment of the 34 provinces: State land leases and conversions, fertiliser and pesticide production certificates and import permits, large-farm certificates and most food safety certificates for MAE products
- Commune People's Committees: growing-area and packing-house codes since 31 July 2026, approval of domestic organisations' agricultural land use plans since 1 July 2025, and front-line veterinary and slaughter control
- Ministry of Industry and Trade (MOIT): rice export certificates, certificates of origin, business licences for foreign-invested

[Decree No. 107/2018/ND-CP](#)), with Circular [No. 65/2026/TT-BCT](#)

- [Decree No. 13/2020/ND-CP on animal husbandry as amended by Decrees No. 46/2022/ND-CP and No. 32/2026/ND-CP \(consolidated text\)](#)
- [Decree No. 15/2018/ND-CP on food safety \(Decree No. 46/2026/ND-CP suspended by Resolution No. 15/2026/NQ-CP\)](#), Law No. [17/2023/QH15 on Cooperatives and Decree No. 98/2018/ND-CP on linkages in production and consumption](#)

Key figures

Agro-forestry-fishery exports, 2025	USD 70.09 billion, a record, up 12%
CIT on farm and processing income	Exempt, 10% or 15% according to location
New project in a high-tech agricultural zone	10% CIT for 15 years; 4 years exempt, 9 at 50%
State lease term for a project	Up to 50 years (70 for longer project terms)
Individual's farmland accumulation cap	15 times the allocation quota per land type
Variety recognition for circulation	20 years (annual crops), 25 years (perennial)
Suspended export code	60 days to remedy; 12-month bar after revocation
Sea area for marine aquaculture	Up to 50 years, plus extensions of up to 20
Foreign members of a cooperative	Fewer than 35% of official members

traders, and food safety for its own product list

- Ministry of Finance, through the provincial Departments of Finance and the Tax and Customs Departments: Investment Registration Certificates, tax, customs and the appraisal of support under the agricultural incentive decrees
- Ministry of Health for bottled water, functional foods, additives and health supplement registration; Ministry of Science and Technology and the provincial science departments for high-tech status

What changed in 2025–26

- The Ministry of Agriculture and Environment began operating on 1 March 2025, and from 1 July 2025 the country was reorganised into 34 provinces and centrally run cities with the district level abolished.
- Law No. 146/2025/QH15 amended 15 agriculture and environment laws from 1 January 2026, including the laws on crop production, plant protection, animal husbandry, veterinary medicine, fisheries and forestry, abolishing several licences and moving many decisions to provincial chairpersons.
- Decree No. 38/2026/ND-CP of 24 January 2026 reset the rules on growing-area and packing-house codes, and Resolution No. 36/2026/NQ-CP moved code issuance online to the commune People's Committee from 31 July 2026.
- Decree No. 46/2026/ND-CP on food safety was suspended, and Resolution No. 15/2026/NQ-CP of 6 April 2026 kept Decree No. 15/2018/ND-CP in force until an amended Food Safety Law and its decree take effect.
- Law No. 133/2025/QH15 on High Technology took effect on 1 July 2026 and ended the separate high-tech agricultural enterprise certificate; existing certificates and their incentives run to expiry.

- Decree No. 365/2026/ND-CP replaced Decree No. 107/2018/ND-CP on rice exports from 1 October 2026, moving the export certificate to self-declaration with post-inspection.
- A law amending ten laws on administrative procedures and business conditions in the agriculture and environment field was passed in August 2026 and takes effect on 1 January 2027.

Who this applies to. The sector statutes, licences, quality rules, export codes and incentives apply to foreign and Vietnamese investors on the same terms, and crop cultivation, horticulture, livestock, aquaculture and agro-processing are open to 100% foreign ownership. The differences lie in market access, procedure and land. Marine fishing in Vietnamese waters is closed to foreign investors, and a foreign investor's afforestation project needs investment policy approval. A company more than 50% foreign-owned needs an Investment Registration Certificate and follows the foreign-investor procedures. A foreign-invested company cannot take transfers of agricultural land from households and individuals outside industrial zones, and so relies on a State lease, a capital contribution, the acquisition of a landholding company or leases from farmers, whereas a Vietnamese company may also buy farmland under an approved agricultural land use plan. Foreign members of a cooperative together must be fewer than 35% of its official members.

Why agriculture needs a chapter of its own

Agriculture remains a pillar of the Vietnamese economy even as its share of output declines. The statistics office estimates that agriculture, forestry and fisheries grew by 3.78% in 2025 and accounted for 11.64% of GDP and 25.7% of employment, and the Ministry of Agriculture and Environment (MAE) reported record agro-forestry-fishery exports of USD 70.09 billion, 12% above 2024. Coffee earned USD 8.57 billion, fruit and vegetables USD 8.56 billion and seafood USD 11.32 billion, and exports in the first nine months of 2026 reached USD 56.3 billion, up 7.8%. Value is shifting from bulk commodities, whose earnings follow world prices, towards horticulture, processed products and seafood, where quality systems and the protocols of importing countries decide who can sell.

For a foreign investor the sector is unusually open and unusually constrained at the same time. Crop cultivation, horticulture, livestock, aquaculture and the processing of agricultural, forestry and fishery products are open to 100% foreign ownership, and farm and processing income can be exempt from corporate income tax or taxed at reduced rates. Production, however, is still dominated by households farming small plots, a foreign-invested company cannot buy their land, and almost every input, farm and export consignment passes through a licence, a register or an importing country's protocol. This chapter takes those rules in the order an investor usually meets them, beginning with Agricultural legal framework and regulators.

The statute book, the regulators and market access

Seven sector statutes govern the field: Law No. 31/2018/QH14 on Crop Production, Law No. 32/2018/QH14 on Animal Husbandry, Law No. 41/2013/QH13 on Plant Protection and Quarantine, Law No. 79/2015/QH13 on Veterinary Medicine, Law No. 18/2017/QH14 on Fisheries, Law No. 16/2017/QH14 on Forestry and Law No. 55/2010/QH12 on Food Safety. Each is detailed by decrees and circulars and sits on top of the general investment, enterprise, land, tax and environmental laws. The statute book is moving quickly. Law No. 146/2025/QH15, adopted on 11 December 2025, amended fifteen laws in the agriculture and environment field from 1 January 2026, shortening time limits, abolishing several licences and moving many decisions to provincial People's Committee chairpersons. A further law amending ten laws on administrative procedures and business conditions in the field, including those on crop production, plant protection, animal husbandry, veterinary medicine and fisheries, was passed in August 2026 and takes effect on 1 January 2027. A licence condition taken from an older decree should therefore always be checked against the current text.

Since 1 March 2025 the national regulator has been the Ministry of Agriculture and Environment, formed from the former agriculture and environment ministries, so a single ministry now sets both the land use plans an agricultural project must fit and the environmental assessment it must pass. Its Department of Crop Production and Plant Protection deals with varieties, fertilisers, pesticides, plant quarantine and export protocols, and its Department of Livestock Production and Animal Health with breeds, feed, livestock farms, veterinary drugs and animal quarantine. Locally, the Departments of Agriculture and Environment of the 34 provinces created on 1 July 2025 issue most permits, and the communes have taken over many functions of the abolished districts. The Ministries of Finance, Industry and Trade, Health and Science and Technology share the field. The statute book, the regulators and a decision guide for choosing a vehicle are set out in [Agricultural legal framework and regulators](#).

Market access is decided by a negative list. Under Article 8 of Law No. 143/2025/QH15 on Investment and Appendix I of Decree No. 96/2026/ND-CP, marine fishing in Vietnamese waters is closed to foreign investors, while buying, processing and exporting seafood remain open. A foreign investor's afforestation project needs investment policy approval, and seed, fertiliser, pesticide, feed and veterinary-drug businesses are conditional business lines for every investor, foreign or domestic. Most foreign agribusinesses use a wholly owned company or a joint venture with a Vietnamese partner that holds land, licences or farmer relationships. The general rules are in [Market access for foreign investors](#) and [Investment policy approval](#).

Incentives and agricultural land

The most valuable incentive for agriculture is relief from corporate income tax. Under Article 4 of Law No. 67/2025/QH15 on Corporate Income Tax, income from fishing, and an enterprise's income from crops, planted forest, livestock, aquaculture and the processing of agricultural and aquatic products in areas with extremely difficult socio-economic conditions, is exempt; the same income is taxed at 10% for the life of the activity in difficult areas and at 15% elsewhere. Seed and breed production, forest planting and post-harvest preservation pay 10% wherever they are located, and a new project in a high-tech agricultural zone pays 10% for 15 years with four years' exemption and nine years at 50%. Law No. 133/2025/QH15 on High Technology, in force from 1 July 2026, ended the separate high-tech agricultural enterprise certificate: certificates already issued keep their incentives until they expire, and

new applicants qualify, if at all, as high-tech product manufacturers or as Group 1 or Group 2 high-tech enterprises. Decree No. 57/2018/ND-CP still governs land rent relief and cash support, from exemption for the whole lease term in the most difficult areas to 11 years' exemption elsewhere in rural areas, and its replacement was still in draft in 2026. Unprocessed produce sold by its grower is outside VAT, while fertiliser and pesticides bear 5%. The whole package, with a comparison of four sites, is in [Investment incentives and high-tech agriculture](#); the general tax rules are in [Corporate income tax](#) and [VAT and e-invoicing](#).

Land is the constraint that shapes most agricultural structures. A company that follows the foreign-investor procedures may lease agricultural land from the State for an approved project, paying rent annually or once for the whole term, may receive land use rights as a capital contribution and may acquire a company that holds farmland, but it may not take transfers of agricultural land outside industrial parks, clusters and high-tech parks under Article 28 of Land Law No. 31/2024/QH15. It may lease land use rights from farming households under Article 37(1)(d), and leases and production cooperation are recognised methods of concentrating land under Article 192. Vietnamese individuals may accumulate up to 15 times the allocation quota for each land type, and domestic companies may take transfers under an agricultural land use plan approved, since 1 July 2025, by the commune-level People's Committee chairman. Rice land and forest are protected: converting specialised rice land to non-agricultural use requires permission and a payment of at least 50% of the area multiplied by the rice land price, and converting forest requires a provincial policy decision and replacement afforestation money. These rules, with a worked 400-hectare estate, are in [Agricultural land and land accumulation](#), which builds on [How foreign-invested companies access land](#) and [Land rent, land prices and Resolution 254](#).

Crop inputs and horticulture

Every seed, fertiliser and pesticide sold in Vietnam needs a market authorisation. Varieties of main crop species, such as rice and maize, may be produced, traded or imported only after recognition for circulation, now valid for 20 years for annual crops and 25 years for perennial crops, while other varieties are self-declared on the Department's portal. New varieties are protected under the Law on Intellectual Property for 25 years for trees and vines and 20 years for other varieties. Fertiliser needs a five-year recognition decision and its production a five-year certificate from the provincial chairperson, but since 2026 fertiliser trading has needed no certificate. Pesticides may be used only if they are on the permitted list in Circular No. 75/2025/TT-BNNMT as amended, which bans 31 active ingredients, and registration lasts five years. Planting materials, fresh fruit and fresh potato and sweet potato tubers need a pest risk analysis before they are first imported, so a new origin can take years to open. A foreign group may register products through a representative office or branch in the sector, but it needs a Vietnamese company with the required business licence to import and distribute them. See [Seeds, fertilisers, pesticides and plant quarantine](#).

Horticulture is the fastest-growing part of the export trade, and much of its law is the law of the importing country. Fruit and vegetable exports reached a record USD 8.56 billion in 2025, durian alone about USD 3.86 billion, and China took roughly 63% to 64% of the trade. Protocol markets, above all China but also the United States, Korea, Australia and Japan, accept only produce traced to approved growing-area and packing-house codes. These are governed by Decree No. 38/2026/ND-CP and, since 31 July 2026, by Resolution No. 36/2026/NQ-CP, which moved issuance online to the commune People's

Committee and suspended the 10-hectare minimum. A code is suspended market by market after a breach, the holder has 60 days to report corrective action, and a code revoked for a market cannot be re-applied for there for 12 months. Durian for China also needs cadmium and auramine O results from laboratories China recognises, the EU checks 20% of Vietnamese durian consignments, and most fruit for the United States is irradiated in Vietnam. Flowers, greenhouses, VietGAP, organic rules and the investment models, with a worked packhouse example, are in [Horticulture: fruit, vegetables and flowers](#).

Rice, coffee and the other commodities

Rice is the only agricultural commodity with an export licensing regime. Since 1 October 2026 it has been governed by Decree No. 365/2026/ND-CP of 23 September 2026, which replaced Decree No. 107/2018/ND-CP. An exporter of ordinary rice, whether foreign-invested or Vietnamese, needs a certificate of eligibility from the Ministry of Industry and Trade, at least one dedicated warehouse and one milling facility, owned or leased, and a circulation reserve, while exporters of organic, parboiled and micronutrient-fortified rice are exempt. Certificates issued under the old decree remain valid until they expire, and from 1 January 2028 exporters will be credit-rated on a 100-point scale used to allocate centralised export contracts. The one million hectare low-emission rice programme covered about 354,800 hectares by March 2026, and carbon credits from such projects may be transferred abroad only under Decree No. 112/2026/ND-CP, through the national registry.

Coffee needs no export licence; its main legal risk is the EU Deforestation Regulation, which applies to large and medium operators from 30 December 2026 and to most micro and small enterprises from 30 June 2027. Vietnam is classified as low risk, but the EU operator still needs the geolocation of every plot and evidence of legal production, so the Vietnamese exporter must deliver traceability to the farm. The EVFTA rice quota, pepper, cashew, rubber, tea and cassava, US trade remedies and certificates of origin are covered in [Rice, coffee and key commodity exports](#), with the customs mechanics in [Customs and import duties](#).

Livestock, aquaculture, processing and contract farming

Law No. 146/2025/QH15 amended the Laws on Animal Husbandry, Veterinary Medicine and Fisheries from 1 January 2026 and moved many approvals to provincial chairpersons and communes. A large-scale livestock farm needs a certificate of eligibility from the agency designated by the provincial chairperson: the dossier is appraised within 5 working days, the farm is assessed by a team set up within 15 working days, and the certificate issues within 5 working days of a successful assessment, with surveillance every 36 months. The site must first fit the province's livestock density decision and prohibited areas. Complete and concentrated feeds are self-announced, supplementary feeds are appraised before announcement, and antibiotics for disease prevention in feed were phased out by 31 December 2025. Marine aquaculture now needs a plan or project and an allocation of sea area for up to 50 years, with extensions totalling up to 20 years. The EU's yellow card for illegal, unreported and unregulated fishing, in place since October 2017, had not been lifted at 16 October 2026, and US anti-dumping orders apply to frozen pangasius fillets and warmwater shrimp. See [Livestock, aquaculture and animal health](#).

Most foreign investors in the sector combine a processing plant or packhouse with contract farming, so the processing rules matter to almost all of them. Food safety is governed by Law No. 55/2010/QH12 and Decree No. 15/2018/ND-CP, because Decree No. 46/2026/ND-CP, issued to replace it, was suspended by Resolution No. 15/2026/NQ-CP until an amended Food Safety Law and its decree take effect. A processing plant needs a three-year food safety certificate unless it holds a valid GMP, HACCP, ISO 22000, IFS, BRC or FSSC 22000 certificate; most pre-packaged food is self-declared and may be sold at once; and labels follow Decree No. 37/2026/ND-CP. Supply usually comes through cooperatives under Law No. 17/2023/QH15, in which foreign-invested companies and foreign individual investors together must be fewer than 35% of official members and no official member may contribute more than 30% of charter capital, and through linkage contracts under Decree No. 98/2018/ND-CP, which supports qualifying contracts of at least five years, or three for crops with a cycle under one year. Side-selling is the main commercial risk, and the 8% cap on penalties in the Commercial Law applies between traders. See [Agro-processing, food safety, cooperatives and contract farming](#) and [Commercial contracts in Vietnam](#).

How to use this chapter

Every reader should start with [Agricultural legal framework and regulators](#), which explains the regulators, market access and the choice of vehicle. After that the routes differ. A **horticulture exporter** should read the horticulture section next, then [Seeds, fertilisers, pesticides and plant quarantine](#) for pesticide limits and quarantine, the agro-processing section for contract farming and food safety, and the incentives section. An **estate or plantation investor** should read [Agricultural land and land accumulation](#) and [Investment incentives and high-tech agriculture](#) before choosing a site, then the section on its crop: horticulture for fruit and flowers, or [Rice, coffee and key commodity exports](#) for rice, coffee and rubber, where the EU Deforestation Regulation ties traceability to land use rights. An **input supplier** should read the seeds, fertilisers and pesticides section and the market access and trading points in section 11.1, together with [Branches and representative offices](#).

A **livestock, dairy or aquaculture investor** should read [Livestock, aquaculture and animal health](#), then the land section for farm and water-surface land and the incentives section for the support available under Decree No. 57/2018/ND-CP, including support for concentrated dairy and beef cattle farms. An **agro-processor** should read [Agro-processing, food safety, cooperatives and contract farming](#), the incentives section and, if it exports, the horticulture and commodity sections. A **lender or acquirer** should read the land section on the origin of the land, the routes open to a foreign-invested company and which land use rights can be mortgaged to a credit institution licensed in Vietnam, the incentives section on incentives recorded in the IRC and the lease, and the sector section of the target, together with [Due diligence in Vietnam](#) and [Title due diligence and security over land](#).

Each section ends with the related FAQs, the official sources and a question to put to Lawbot about your own facts; Lawbot gives legal information, not legal advice. The position is stated at 16 October 2026. The law amending ten agriculture and environment laws from 1 January 2027, the draft amended Land Law and the draft amended Food Safety Law due before the National Assembly at its session from October 2026, and any replacement of Decree No. 57/2018/ND-CP should be checked before any transaction closes.

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Agricultural legal framework and regulators: the sector in numbers, national strategy and programmes, the statute book and its 2026 amendments, the Ministry of Agriculture and Environment and the provinces after the 2025 restructuring, market access for foreign investors, choosing a vehicle and the first steps

Reviewed 16 October 2026 · Prepared by a foreign investment lawyer (now retired) with 20 years' experience advising on Vietnamese investment law · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Agriculture, forestry and fisheries grew by an estimated 3.78% in 2025 and made up 11.64% of GDP and 25.7% of employment, and agro-forestry-fishery exports reached a record USD 70.09 billion, up 12%, according to the statistics office and the Ministry of Agriculture and Environment.
- The sector is governed by Law No. 31/2018/QH14 on Crop Production, Law No. 32/2018/QH14 on Animal Husbandry, Law No. 41/2013/QH13 on Plant Protection and Quarantine, Law No. 79/2015/QH13 on Veterinary Medicine, Law No. 18/2017/QH14 on Fisheries, Law No. 16/2017/QH14 on Forestry and Law No. 55/2010/QH12 on Food Safety; Law No. 146/2025/QH15 amended all but the last of them from 1 January 2026, and a law amending ten agriculture and environment laws, passed in August 2026, takes effect on 1 January 2027.
- Since 1 March 2025 the Ministry of Agriculture and Environment, formed from the former agriculture and environment ministries, has been the national regulator, working through specialised departments such as the Department of Crop Production and Plant Protection and the Department of Livestock Production and Animal Health, and through the Departments of Agriculture and Environment of the 34 provinces created on 1 July 2025.
- Farming, livestock, aquaculture and agro-processing are open to 100% foreign ownership under Article 8 of Law No. 143/2025/QH15 on Investment, but marine fishing in Vietnamese waters is closed to foreign investors, a foreign investor's afforestation project needs investment policy approval, and seed, fertiliser, pesticide, feed and veterinary-drug businesses are conditional business lines for every investor.
- A company that follows the foreign-investor procedures cannot buy agricultural land from farmers, so most foreign agribusinesses combine a State lease or a joint venture contribution of land with contract farming through cooperatives and households.

The sector in numbers

Agriculture remains a pillar of the Vietnamese economy even as its share of output declines. The statistics office (Cục Thống kê) under the Ministry of Finance estimates that the agriculture, forestry and fisheries sector grew by **3.78%** in 2025, with agriculture up 3.48%, forestry 5.70% and fisheries 4.41%, and contributed 5.30% of the growth in value added of an economy that grew by 8.02%. The sector accounted for **11.64% of GDP** and **25.7% of the 52.4 million people in employment**, a share that continues to fall as labour moves into manufacturing and services. Rice output was about 43.5 million tonnes at an average yield of 6.11 tonnes per hectare; live-weight pork output was 5.39 million tonnes; aquaculture output was 6.12 million tonnes, including 1.94 million tonnes of pangasius and 944,400 tonnes of whiteleg shrimp; and 25.6 million cubic metres of timber were harvested from planted forest.

Exports tell the investment story. The Ministry of Agriculture and Environment reported agro-forestry-fishery exports of **USD 70.09 billion in 2025**, a record and 12% above 2024: agricultural products USD 37.25 billion, forestry products USD 18.5 billion, fishery products USD 11.32 billion and livestock products USD 627.8 million. Coffee earned USD 8.57 billion on 1.5 million tonnes, a rise in value of 52.5% on high world prices; fruit and vegetables USD 8.56 billion, up nearly 20%; and rice about USD 4.1 billion on just over 8 million tonnes, down by more than a quarter in value as prices fell (Customs Department figures). The ministry's 2026 target is USD 73 to 74 billion. In the first nine months of 2026 exports reached USD 56.3 billion, up 7.8%, led by wood products (USD 13.4 billion), seafood (about USD 9.1 billion) and fruit and vegetables (USD 7.3 billion, up 19.9%), while coffee and rice fell on lower prices.

Three features of these figures matter to an investor. First, value is shifting from bulk commodities, whose earnings move with world prices, to horticulture, processed products and seafood, where quality systems and market access protocols decide who can sell. Second, China, the United States, Japan and Korea are the main markets, so the import rules of those countries, as much as Vietnamese law, determine the shape of an export project (Horticulture: fruit, vegetables and flowers and Rice, coffee and key commodity exports). Third, production is still dominated by households farming small plots, so access to raw material at scale depends on contracts with farmers and cooperatives rather than on ownership of land.

Policy: the strategy, the programmes and the 2025 reform resolutions

Agricultural policy is set by Party resolutions and Prime Ministerial decisions that are not themselves rules of private law but determine the content of the lists, plans and budgets that do bind. The Central Committee's **Resolution No. 19-NQ/TW of 16 June 2022** on agriculture, farmers and rural areas to 2030, with a vision to 2045, sets the political direction: an ecological, modern and value-chain agriculture, a larger role for enterprises and cooperatives, and the consolidation of land for large-scale production. The Government implements it through the **Strategy for Sustainable Agriculture and Rural Development for 2021-2030, with a vision to 2050**, approved by **Decision No. 150/QĐ-TTg of 28 January 2022**, which calls for growth based on productivity, quality and added value rather than volume, the development of commodity regions linked to processing and markets, and a reduction in the sector's environmental footprint.

Several programmes give that strategy concrete form. The best known is the scheme for the sustainable development of **one million hectares of high-quality, low-emission rice** in the Mekong Delta to 2030, approved by Decision No. 1490/QĐ-TTg of 27 November 2023, which links certified farming practices, cooperatives and contracted offtakers to lower methane emissions and, potentially, to carbon credits; it is discussed in [Rice, coffee and key commodity exports](#).

Two 2024-2025 Politburo resolutions now drive the legislative programme as much as the sector strategy does. Resolution No. 57-NQ/TW of 22 December 2024 on science, technology, innovation and digital transformation led to the new Law No. 133/2025/QH15 on High Technology, in force from 1 July 2026, which rewrote the rules for high-tech agriculture ([Investment incentives and high-tech agriculture](#)). Resolution No. 68-NQ/TW of 4 May 2025 on the private economy drove the cutting of procedures and business conditions that produced the ten-law amending statute described below. The rules are therefore being simplified quickly but unevenly, and every licence condition should be checked against the current consolidated text.

The statute book

Vietnamese agriculture is governed by seven sector statutes, each detailed by Government decrees and ministerial circulars, sitting on top of the general investment, enterprise, land, tax and environmental laws. **Law No. 31/2018/QH14 on Crop Production** governs plant varieties (recognition, circulation and the conditions for producing and trading seed), fertilisers, cultivation practices, the conversion of crop structures on rice land and post-harvest activities. **Law No. 32/2018/QH14 on Animal Husbandry** governs breeds, feed, livestock farms (their scale, location and declaration), the treatment of livestock waste and animal welfare. **Law No. 41/2013/QH13 on Plant Protection and Quarantine** governs pest control, the registration, import and trading of pesticides, and plant quarantine at the border and inland. **Law No. 79/2015/QH13 on Veterinary Medicine** governs animal disease prevention, quarantine, slaughter control and veterinary drugs. **Law No. 18/2017/QH14 on Fisheries** governs aquaculture, capture fisheries, fishing vessels, sea areas for farming and fishery product traceability. **Law No. 16/2017/QH14 on Forestry** governs forest classification (special-use, protection and production forest), forest allocation and lease, timber legality and payments for forest environmental services. **Law No. 55/2010/QH12 on Food Safety** governs the safety of food from farm to table, shared between three ministries.

Around these sit the Law on Irrigation (No. 08/2017/QH14) and the cross-cutting statutes the rest of this guide explains: Law No. 143/2025/QH15 on Investment ([The Law on Investment 2025](#)), Land Law No. 31/2024/QH15 ([Land use rights and the Land Law](#)), Law No. 17/2023/QH15 on Cooperatives, Law No. 67/2025/QH15 on Corporate Income Tax and Law No. 48/2024/QH15 on Value Added Tax as amended by Law No. 149/2025/QH15. Agriculture also has its own investment-support decrees, of which the most important are Decree No. 57/2018/ND-CP on encouraging enterprises to invest in agriculture and rural areas and Decree No. 98/2018/ND-CP on linkages in production and consumption, discussed in sections 11.2 and 11.8.

The statute book is moving. **Law No. 146/2025/QH15**, adopted on 11 December 2025 and in force from 1 January 2026, amended fifteen laws in the agriculture and environment field, including the laws on Crop Production, Plant Protection and Quarantine, Animal Husbandry, Veterinary Medicine, Fisheries and Forestry, shortening time limits, abolishing several licences and moving many decisions to provincial

People's Committee chairmen (sections 11.3, 11.4 and 11.7). Then, at its first extraordinary session, in August 2026, the sixteenth National Assembly passed a law of twelve articles **amending ten laws on administrative procedures and business conditions in the agriculture and environment field**: the laws on Crop Production, Plant Protection and Quarantine, Animal Husbandry, Veterinary Medicine, Fisheries, Geology and Minerals, Water Resources, Irrigation, Hydro-meteorology and Dykes. It takes effect on **1 January 2027**. It removes or simplifies procedures and conditions and decentralises decisions; its text and implementing decrees should be read before any licensing plan running into 2027 is fixed. The Law on Forestry and the Law on Food Safety are not among the ten laws.

The agricultural statute book at 16 October 2026

Law	In force	What it governs	Main implementing instruments	Lead regulator
Crop Production, No. 31/2018/QH14	1 January 2020; amended by Law No. 146/2025/QH15 from 1 January 2026 and by the August 2026 ten-law statute from 1 January 2027	Plant varieties and seed business, fertilisers, cultivation, crop conversion on rice land, post-harvest	Decree No. 94/2019/ND-CP (varieties and cultivation); Decree No. 84/2019/ND-CP (fertilisers), each as amended	Department of Crop Production and Plant Protection (MAE)
Plant Protection and Quarantine, No. 41/2013/QH13	1 January 2015; amended from 1 January 2026 and 1 January 2027	Pest control, pesticide registration, import and trading, plant quarantine	MAE circulars, including the annual lists of permitted and banned pesticides	Department of Crop Production and Plant Protection (MAE)
Animal Husbandry, No. 32/2018/QH14	1 January 2020; amended from 1 January 2026 and 1 January 2027	Breeds, feed, livestock farms and their declaration, livestock waste, animal welfare	Decree No. 13/2020/ND-CP, as amended	Department of Livestock Production and Animal Health (MAE)
Veterinary Medicine, No. 79/2015/QH13	1 July 2016; amended from 1 January 2026 and 1 January 2027	Animal disease control, quarantine, slaughter control, veterinary drugs	Decree No. 35/2016/ND-CP, as amended	Department of Livestock Production and Animal Health (MAE)
Fisheries, No. 18/2017/QH14	1 January 2019; amended from 1 January 2026 and 1 January 2027	Aquaculture, capture fisheries, fishing vessels, sea areas for farming, traceability	Decree No. 26/2019/ND-CP, as amended	MAE fisheries department; provinces for most aquaculture procedures

Law	In force	What it governs	Main implementing instruments	Lead regulator
Forestry, No. 16/2017/QH14	1 January 2019; amended by Law No. 146/2025/QH15 from 1 January 2026	Forest classification, allocation and lease, timber legality, forest environmental services	Decree No. 156/2018/ND-CP, as amended	MAE forestry department; provincial forest protection units
Food Safety, No. 55/2010/QH12	1 July 2011	Food safety conditions, self-declaration and registration of products, imports, labelling links	Decree No. 15/2018/ND-CP and later amendments (section 11.8)	Ministry of Health, MAE and Ministry of Industry and Trade, by product

The regulators after the 2025 restructuring

The Government's reorganisation of 2025 merged the former Ministry of Agriculture and Rural Development and Ministry of Natural Resources and Environment into the **Ministry of Agriculture and Environment** (Bộ Nông nghiệp và Môi trường, MAE), which began operating on 1 March 2025. It is the national regulator for crops, livestock, fisheries, forestry, irrigation, rural development and the quality of agricultural products, and it also holds land administration and environmental protection, so a single ministry now sets both the land use plans an agricultural project must fit and the environmental assessment it must pass. Geology and minerals left MAE for the Ministry of Industry and Trade on 15 September 2026 ([Minerals legal framework and regulators](#)); agriculture, land and environment did not.

Inside MAE, the work an investor meets is done by specialised departments (cục). The **Department of Crop Production and Plant Protection** (Cục Trồng trọt và Bảo vệ thực vật, which styles itself the Plant Production and Protection Department in English) combines the former crop production and plant protection departments: it recognises plant varieties, regulates fertilisers and pesticides, runs plant quarantine and issues the growing-area and packing-house codes that export protocols require. The **Department of Livestock Production and Animal Health** (Cục Chăn nuôi và Thú y) combines the former livestock and animal health departments and regulates breeds, feed, livestock farms, veterinary drugs, animal quarantine and, as MAE's own website shows, aspects of food-safety checks on imports. Separate departments handle fisheries (including fisheries surveillance and the IUU fishing agenda), forestry and forest protection, irrigation, and the quality, processing and market development of agricultural products. Certificates issued before 2025 in the names of predecessor departments remain valid.

Locally, the National Assembly's 2025 reforms reduced the country to **34 provinces and centrally run cities** from 1 July 2025 and abolished the district level, leaving a two-tier system of provinces and communes. Each province has a **Department of Agriculture and Environment** (Sở Nông nghiệp và Môi trường), which issues most agricultural certificates and permits at local level (for example certificates of food safety conditions for establishments under MAE's remit, livestock farm matters and many aquaculture procedures), advises the People's Committee on land leases and land use conversions and

houses the land registration office. Commune People's Committees took over many functions of the former districts, and the rural credit rules now define rural areas by reference to communes. Investors should check that certificates, lease decisions and incentive records issued by pre-merger authorities have been taken over by the new province.

Other ministries share the field, as the table below shows. The **Ministry of Finance** leads on investment registration, tax, customs and the budget support promised by the agricultural incentive decrees; the **Ministry of Industry and Trade** on trade, including rice export certificates and trade remedies; the **Ministry of Health** on the safety of many processed foods and additives; the **Ministry of Science and Technology** and the provincial science departments on high-tech status; and the **State Bank of Vietnam** on agricultural credit policy. Customs clears goods at the border, but plant and animal quarantine is performed by MAE's quarantine units.

Who decides what in an agricultural project

Matter	Authority	Where to read more
Investment Registration Certificate; registration of a share purchase	Provincial Department of Finance outside zones; zone management board inside industrial, high-tech and economic zones	Section 1.4 and section 1.3
Investment policy approval (State land without auction or tender, change of land use, foreign-invested afforestation, large rice or forest land conversion)	Provincial People's Committee chairman, Prime Minister or National Assembly by category	Section 1.5
State land lease, conversion of agricultural land, land registration	Provincial People's Committee, advised by the Department of Agriculture and Environment	Section 11.3 and Chapter 5
Variety recognition, fertiliser and pesticide registration, plant quarantine, export growing-area codes	Department of Crop Production and Plant Protection (MAE) and its regional quarantine units	Sections 11.4 and 11.5
Breeds, feed, livestock farms, veterinary drugs, animal quarantine	Department of Livestock Production and Animal Health (MAE); provincial departments	Section 11.7
Aquaculture, fishing, sea areas for farming	MAE fisheries department; provincial People's Committees and departments	Section 11.7
Food safety certificates and product declarations	MAE, Ministry of Health or Ministry of Industry and Trade by product; provincial departments	Section 11.8
Rice export certificate; trading licences for foreign-invested distributors	Ministry of Industry and Trade; provincial authorities for trading licences	Section 11.6 and section 1.2

Matter	Authority	Where to read more
Tax, customs and incentives	Tax Department and Customs Department under the Ministry of Finance; land authorities for rent relief	Section 11.2 and Chapter 3

Market access for foreign investors in agriculture

Vietnam applies a negative list. Under Article 8 of Law No. 143/2025/QH15, foreign investors enjoy the same market access as Vietnamese investors except in the business lines listed in Appendix I of Decree No. 96/2026/ND-CP, which closes 23 lines and opens 62 only on conditions ([Market access for foreign investors; FAQ 1](#)). Crop cultivation, horticulture, livestock farming, aquaculture, agricultural services and the processing of agricultural, forestry and fishery products are not on the closed list, so a foreign investor may hold 100% of a company that grows durian, raises pigs, farms shrimp or runs a coffee roastery ([FAQ 12](#)).

The closed part of Appendix I includes **marine fishing in Vietnamese waters** and the collection and trading of certain wild plants and animals. A foreign investor that wants to buy, process and export seafood can do so; what it cannot do is own and operate the fishing fleet. The predecessor list in Decree No. 31/2021/ND-CP also closed the investigation, assessment and exploitation of natural forests, including the management of gene funds of crop varieties, livestock and micro-organisms used in agriculture, and an investor whose project touches natural forest or genetic resources should check the corresponding line of the current Appendix I. The conditional part of Appendix I must be read line by line against the business lines the company will register, since a single conditional line governs the structure of the whole company.

Two further filters apply. First, Article 7 of the Law on Investment makes certain lines **conditional business lines** for every investor, foreign or domestic: in agriculture these have long included the production and trading of plant varieties and animal breeds, fertilisers, pesticides, animal and aquatic feed and veterinary drugs, and several fisheries activities, each with conditions set by the sector law, and the current Appendix IV should be checked for each line ([FAQ 91](#)). Second, Article 24 makes certain projects subject to **investment policy approval**: any project that seeks State land without auction or tender or a change of land use, the conversion of protection or special-use forest or wet-rice land above set areas, and, for foreign investors only, **afforestation** projects ([Investment policy approval](#)). Land itself is the third constraint and the most important one in practice: a company that follows the foreign-investor procedures cannot take transfers of agricultural land from households and individuals and depends on a State lease, a joint venture contribution or the acquisition of a landholding company ([FAQ 48; Agricultural land and land accumulation](#)).

Trade is the last checkpoint. A foreign-invested company that sells what it produces needs no trading licence, but one that imports, wholesales or retails goods it does not make needs a business licence under Decree No. 342/2026/ND-CP from 18 October 2026, and rice and sugar are treated as excluded goods in that regime ([Market access for foreign investors](#)). Rice export is a separate licensed business, governed since 1 October 2026 by Decree No. 365/2026/ND-CP, which replaced Decree No. 107/2018/ND-CP, and described in [Rice, coffee and key commodity exports](#).

Choosing a vehicle

Most foreign agribusinesses use a Vietnamese limited liability company, wholly owned or held with a Vietnamese partner, because only a company can hold a State land lease, receive a contribution of land use rights, sign long-term farming contracts in its own name and claim incentives ([Choosing a business vehicle](#); [FAQ 11](#)). A **wholly foreign-owned company** gives control of quality, brand and export compliance and suits processing plants, packhouses, greenhouse estates on leased State land and input-supply businesses. A **joint venture** suits a project whose land, licences or farmer relationships sit with a Vietnamese partner, typically a provincial agricultural company, a former State farm company or a family processor that can contribute land held with transferable rights; the contribution must be valued, notarised and registered ([How foreign-invested companies access land](#)).

A business cooperation

contract (BCC) lets a foreign investor share the output or profit of a Vietnamese party's farm or plant without forming a company, but a BCC with a foreign party needs an Investment Registration Certificate, gives no separate legal personality and leaves the land with the Vietnamese party ([Forms of investment](#)). An **acquisition** of a Vietnamese agricultural company brings its land, licences, growing-area codes and supplier base, and requires registration under Article 21 of the Law on Investment where foreign ownership crosses or rises above 50%, where the target is in a line with market access conditions, or where it holds land in border or coastal communes, on islands or in defence-sensitive areas, as many coastal aquaculture targets do.

Two structural points are often missed. The 50% threshold in Article 20 of the Law on Investment decides whether a company invests as a foreign or a domestic investor, and Article 3(46) of the Land Law defines a foreign-invested economic organisation by reference to those foreign-investor procedures, so a joint venture at or below 50% foreign ownership is a domestic land user under Article 4(1)(b) that may take transfers of farmers' land under an approved plan (section 11.3); the threshold counts indirect holdings through a foreign-majority Vietnamese company, so the cap table should be checked before a structure depends on it. And raw material at scale usually comes not from land the company holds but from **linkage contracts** with cooperatives and households under Decree No. 98/2018/ND-CP, in which the company supplies inputs and technical standards and buys the crop; their enforceability and the problem of side-selling are discussed in [Agro-processing, food safety, cooperatives and contract farming](#).

DECISION GUIDE

Which vehicle fits my agricultural project?

A decision guide for a foreign investor. Answer in order; the first outcome reached is the usual starting point, not the only possible structure.

Q1 Is the activity marine fishing in Vietnamese waters or another line in the closed part of Appendix I of Decree No. 96/2026/ND-CP?

Yes Foreign investment in that activity is not permitted. Restructure the project around the open stages, such as buying, processing and exporting the catch, and do not use a nominee.

No Continue to Q2.

Q2 Does a Vietnamese partner or target already hold the land, licences or farmer network the project needs?

Yes Consider a joint venture with a contribution of land use rights, or an acquisition with Article 21 registration where triggered; diligence the land title and the payment method under which it is held.

No Continue to Q3.

Q3 Does the project need its own land outside an industrial zone, for an estate, greenhouse complex or farm?

Yes A wholly owned or majority-owned company applying for a State lease, with investment policy approval where Article 24 applies; allow for land clearance and the deposit.

No Continue to Q4.

Q4 Will the company process, pack or trade produce grown by others?

Yes A wholly owned company in an industrial park or on leased premises, sourcing through linkage contracts with cooperatives and households; add a trading licence only if it will import or distribute goods it does not make.

No A business cooperation contract or a supply and technical-services agreement with a Vietnamese producer may be enough; note that a BCC with a foreign party needs an IRC.

First steps for a foreign agricultural investor

1 Map the activity to business lines

List every activity by VSIC code, from farming and processing to input supply and export, and check each against Appendix I of Decree No. 96/2026/ND-CP and the conditional business lines under Article 7.

2 Check planning and land

Confirm with the provincial Department of Agriculture and Environment that the area is planned for the use, whether it includes rice land or forest, and which land route is realistic.

3 Identify the sector licences

Seed, fertiliser, pesticide, feed, veterinary-drug, livestock-farm, aquaculture and food-safety conditions each have their own dossier and authority; allow for the changes from 1 January 2027.

4 Choose and form the vehicle

Obtain the IRC (or incorporate first and obtain the IRC within 12 months), open the investment capital account and register the company; seek investment policy approval first where Article 24 applies.

5 Record the incentives

Identify the CIT, land rent, import duty and support-decree incentives the project qualifies for and have them recorded in the IRC or lease, as explained in section 11.2.

6 Secure raw material

Negotiate linkage contracts with cooperatives and households, or a land contribution with a partner, before committing to processing capacity.

7 Obtain environmental and construction approvals

Determine whether an environmental impact assessment, licence or registration applies, and obtain construction and fire-safety approvals.

8 Prepare for export

Register growing-area and packing-house codes, food-safety and traceability systems and any importing-country registrations before the first harvest is due.

WORKED EXAMPLE

An Australian horticulture group plans a durian and avocado project in the Central Highlands

An Australian fruit group wants to grow, pack and export durian and avocado from Dak Lak province, sourcing part of the fruit from local farmers. The structure, timings and figures are illustrative assumptions, not quotations or a prediction of any authority's decision.

Market access	Fruit growing, packing and export are open to 100% foreign ownership; no line is in Appendix I. Packing for export involves food-safety and plant-quarantine conditions, but no investment-law cap.
Land	The group cannot buy farmers' orchards. It negotiates with a provincial agricultural company that holds 300 ha of planted land on one-off rent; that company contributes 200 ha to a joint venture in exchange for 30% of its capital, valued by a licensed valuer and notarised.
Vehicle	A joint venture company, 70% Australian and 30% Vietnamese. As it is more than 50% foreign-owned it follows foreign-investor procedures: IRC from the provincial Department of Finance, assumed at about three weeks from a complete dossier; the land contribution is registered in the company's name.
Raw material	Linkage contracts under Decree No. 98/2018/ND-CP with two cooperatives covering about 400 farmer households, with input supply, technical standards and a purchase price formula.
Regulators	Department of Crop Production and Plant Protection for growing-area and packing-house codes; provincial Department of Agriculture and Environment for land and environment; Department of Finance and Tax Department for incentives.
Timeline	Months 1 to 3: due diligence, valuation and joint venture agreement. Months 3 to 5: IRC, ERC and land registration. Months 5 to 12: packhouse construction in an industrial cluster nearby, codes for the joint venture's orchards and the cooperatives' orchards. First export season in month 13.

Had the group taken only a 49% stake, it would have avoided the IRC and, on the reading of Article 3(46) of the Land Law explained in section 11.3, could arguably have taken transfers of farmers' land under an approved plan, but it would have lost control of the joint venture.

Had the provincial company held its land on annual rent, it could have contributed only its buildings and lease rights, not the land use right itself.

Questions investors ask about the agricultural framework

Can a foreign investor own 100% of a farming company in Vietnam?

Yes, for most activities. Crop cultivation, horticulture, livestock, aquaculture and agro-processing are not on the closed list in Appendix I of Decree No. 96/2026/ND-CP, so a foreign investor may hold 100% of a Vietnamese company in those lines. Sector licences, land rules and investment policy approval for certain projects still apply.

Which ministry regulates agriculture in Vietnam?

The Ministry of Agriculture and Environment, formed on 1 March 2025 from the former agriculture and environment ministries. Its Department of Crop Production and Plant Protection and its Department of Livestock Production and Animal Health handle most licences, and the provincial Departments of Agriculture and Environment act locally. Food safety is shared with the Ministry of Health and the Ministry of Industry and Trade.

Can a foreign company fish in Vietnamese waters?

No. Marine fishing in Vietnamese waters is in the closed part of Appendix I of Decree No. 96/2026/ND-CP, so a foreign investor cannot own or operate a fishing business there. It may buy, process and export fishery products, and aquaculture is open, subject to the Fisheries Law and the sea-area rules.

Does a foreign-invested agricultural company need a trading licence?

Not to sell what it produces in Vietnam. It needs a business licence under Decree No. 342/2026/ND-CP only if it imports, wholesales or retails goods it does not make, such as imported fertiliser or other growers' produce. Rice export is separately licensed, since 1 October 2026 under Decree No. 365/2026/ND-CP.

Will the 2026 amending law change agricultural licences?

Probably, from 1 January 2027. The law passed in August 2026 amends the laws on Crop Production, Plant Protection and Quarantine, Animal Husbandry, Veterinary Medicine and Fisheries, among others, to cut procedures and business conditions. Its implementing decrees will decide the details, so licensing plans that straddle that date should be reviewed.

Does a 49% foreign joint venture escape the agricultural land restrictions?

Yes, as long as it stays at or below the threshold. Article 3(46) of Land Law No. 31/2024/QH15 defines a foreign-invested economic organisation as one that must follow the foreign-investor procedures under the Law on Investment, which apply to companies more than 50% foreign-owned (counting holdings through a foreign-majority Vietnamese company), and Article 4(1)(b) treats other economic organisations as domestic land users. A 49% joint venture may therefore take transfers of agricultural land under an approved land use plan (section 11.3).

THE 2027 HORIZON

- The law amending ten laws on administrative procedures and business conditions in agriculture and environment, passed in August 2026, takes effect on 1 January 2027; MAE is expected to issue implementing decrees and circulars in the last months of 2026, and licences pending at that date should be checked against the transitional rules.
- Law No. 24/2026/QH16 revises the list of conditional business lines in the Law on Investment from 1 March 2027, which may move some agricultural input and service lines from pre-licensing to post-inspection.
- A decree to replace Decree No. 57/2018/ND-CP on encouraging enterprises to invest in agriculture was in draft at 31 March 2026, when the Deputy Prime Minister asked the Ministry of Finance to finalise it; no replacement had been confirmed as issued at 16 October 2026 (section 11.2).
- The draft amended Land Law before the National Assembly in October 2026, with a proposed effective date of 1 March 2027, would change some land allocation and lease procedures used by agricultural projects (section 11.3).

Terms you will meet in the documents

English	Vietnamese	Meaning
Ministry of Agriculture and Environment (MAE)	<i>Bộ Nông nghiệp và Môi trường</i>	The national regulator for agriculture, land and environment since 1 March 2025.
Department of Crop Production and Plant Protection	<i>Cục Trồng trọt và Bảo vệ thực vật</i>	MAE department for varieties, fertilisers, pesticides, quarantine and growing-area codes.
Department of Livestock Production and Animal Health	<i>Cục Chăn nuôi và Thú y</i>	MAE department for breeds, feed, livestock farms, veterinary drugs and animal quarantine.
Provincial Department of Agriculture and Environment	<i>Sở Nông nghiệp và Môi trường</i>	The provincial agency for agricultural permits, land and environment.
Market access	<i>Tiếp cận thị trường</i>	A foreign investor's right to invest in a business line (Article 8, Law on Investment).
Conditional business line	<i>Ngành, nghề đầu tư kinh doanh có điều kiện</i>	A line requiring a licence or conditions from every investor (Article 7).
Business cooperation contract (BCC)	<i>Hợp đồng hợp tác kinh doanh</i>	An investment by contract without forming a company.
Linkage in production and consumption	<i>Liên kết trong sản xuất và tiêu thụ sản phẩm nông nghiệp</i>	Contract farming between enterprises, cooperatives and farmers (Decree No. 98/2018/ND-CP).
Cooperative	<i>Hợp tác xã</i>	A collective organisation of members under Law No. 17/2023/QH15.

FOREIGN V VIETNAMESE INVESTOR

The sector statutes, licences, quality rules and regulators apply equally to foreign and Vietnamese investors. The differences are three. Market access: marine fishing and the other lines in the closed part of Appendix I are barred to foreign investors, and a foreign investor's afforestation project needs investment policy approval. Procedure: a company more than 50% foreign-owned needs an IRC and follows foreign-investor procedures. Land: a company that follows the foreign-investor procedures is limited to State leases, contributions, acquisitions and leases from farmers, whereas a wholly Vietnamese company may also buy agricultural land use rights from farmers under an approved land use plan and so assemble its own raw-material area.

WATCH OUT FOR

- Relying on a licence condition taken from an older decree: the 2025-2026 reforms removed many conditions, and the amending law of August 2026 changes more from 1 January 2027.
- Letting the foreign stake rise above 50%, directly or through a foreign-majority Vietnamese shareholder: the company then becomes a foreign-invested economic organisation under Article 3(46) of the Land Law and can no longer take transfers of farmland under an approved plan.
- Entering capture fisheries through a Vietnamese nominee; marine fishing is closed to foreign investors and nominee arrangements are prohibited.
- Certificates, leases and incentive records issued by authorities of a province or district that no longer exists after the July 2025 mergers; confirm they have been taken over by the new authority.
- Building processing capacity before raw-material supply is secured by land or enforceable linkage contracts.
- Overlooking that a single conditional line, such as fertiliser trading or feed manufacture, adds a sector licence or conditions for the whole company.

OFFICIAL SOURCES

- Statistics Office (Cục Thống kê): socio-economic situation in the fourth quarter and the year 2025 (sector growth, output of rice, livestock, aquaculture and timber) — <https://www.nso.gov.vn/bai-top/2026/01/mot-so-net-chinh-tinh-hinh-kinh-te-xa-hoi-quy-iv-va-nam-2025/>
- Ministry of Agriculture and Environment (official portal; Department of Livestock Production and Animal Health) — <https://mae.gov.vn>
- Department of Crop Production and Plant Protection (Plant Production and Protection Department), MAE — <https://www.ppd.gov.vn>
- Saigon Giai Phong, 23 January 2026 (news report of the MAE press conference): 2025 agro-forestry-fishery exports of USD 70.09 billion and product figures — <https://www.sggp.org.vn/xuat-khau-nong-lam-thuy-san-nam-2025-dat-hon-70-ty-usd-post834914.html>
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- Tuyen Quang Department of Justice: introduction to Law No. 133/2025/QH15 on High Technology, citing Resolutions No. 57-NQ/TW and 68-NQ/TW — https://pbgdpl.tuyenquang.gov.vn/Vanban/202662692641_37315.pdf
- National Legal Database (vbpl.vn): Laws No. 31/2018/QH14, 32/2018/QH14, 41/2013/QH13, 79/2015/QH13, 18/2017/QH14, 16/2017/QH14, 55/2010/QH12 and 143/2025/QH15; Decree No. 96/2026/ND-CP — <https://vbpl.vn>

Investment incentives and high-tech agriculture: corporate income tax exemptions and preferential rates for farming, processing and inputs, the end of the high-tech agricultural enterprise certificate and the new high-tech categories, high-tech agricultural zones, land rent relief and cash support under Decree No. 57/2018/ND-CP, VAT on produce and inputs, import duty, credit and agricultural insurance, with a worked example

Reviewed 16 October 2026 · Prepared by a foreign investment lawyer (now retired) with 20 years' experience advising on Vietnamese investment law · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Under Article 4 of Law No. 67/2025/QH15 on Corporate Income Tax, income from fishing, and an enterprise's income from crops, planted forest, livestock, aquaculture and the processing of agricultural and aquatic products in areas with extremely difficult socio-economic conditions, is exempt; the same income is taxed at 10% for the life of the activity in difficult areas and at 15% elsewhere (Article 13).
- Seed and breed production, forest planting and post-harvest preservation are taxed at 10% wherever they are located; new projects making agricultural machinery, irrigation equipment or animal and aquatic feed pay 17% for 10 years with two years' exemption and four years at 50%; and new projects in high-tech agricultural zones pay 10% for 15 years with four years' exemption and nine years at 50%.
- Law No. 133/2025/QH15 on High Technology, in force from 1 July 2026, ended the separate high-tech agricultural enterprise certificate: existing certificates and their incentives run to expiry, new applicants qualify as high-tech product manufacturers or Group 1 or Group 2 high-tech enterprises, and high-tech agricultural zones are established by the provinces under Decree No. 263/2026/ND-CP.
- Decree No. 57/2018/ND-CP remains the framework for land rent relief and cash support for agricultural projects, from exemption for the whole term in the most difficult areas to 11 years' exemption elsewhere in rural areas, with post-investment grants funded by provincial budgets; a replacement decree was still in draft in 2026.
- Unprocessed produce sold by its grower is outside VAT, and from 1 January 2026 businesses selling it on to other enterprises need not declare VAT (Law No. 149/2025/QH15); fertiliser and pesticides bear 5%, feed, seed and breeds are outside VAT, and Decree No. 346/2026/ND-CP raises State support for agricultural insurance premiums from 20 October 2026.

How agricultural incentives are built

Agriculture is one of the sectors the Law on Investment 2025 prioritises, and Article 15 of Law No. 143/2025/QH15 offers the same four forms of incentive to an agricultural project as to any other: corporate income tax relief, import duty exemption, relief from land use levy, land rent and land use tax, and accelerated depreciation or higher deductible expenses ([Investment incentives](#); [FAQ 31](#)). What an agricultural project actually receives, however, is decided by several other instruments, each with its own lists and conditions, and the analysis has to be done instrument by instrument.

Six layers matter. The **Corporate Income Tax Law**, Law No. 67/2025/QH15, in force from the 2025 tax period and detailed by Decree No. 320/2025/ND-CP as amended, gives agriculture its most valuable incentive: exempt or low-taxed income by reference to the activity and the location. The **Law on High Technology**, Law No. 133/2025/QH15, in force from 1 July 2026, with Decree No. 260/2026/ND-CP and Decree No. 263/2026/ND-CP, governs high-tech status and high-tech agricultural zones. The **land rules**, Article 157 of Land Law No. 31/2024/QH15, Decree No. 103/2024/ND-CP and Decree No. 230/2025/ND-CP, grant rent relief, which for agricultural projects Article 5(2) of Decree No. 230/2025/ND-CP routes through the Government's decree on encouraging enterprises to invest in agriculture, **Decree No. 57/2018/ND-CP**, which also provides cash support. The **VAT Law**, Law No. 48/2024/QH15 as amended by Law No. 149/2025/QH15, takes most farm produce and many inputs outside VAT or at 5%, which is a cost rule more than an incentive. The **Law on Export and Import Duties**, Law No. 107/2016/QH13,

exempts equipment for incentivised projects. And **sector support decrees** on credit (Decree No. 55/2015/ND-CP as amended), insurance (Decree No. 58/2018/ND-CP as amended) and linkages (Decree No. 98/2018/ND-CP) add financing and risk-sharing measures.

All of these apply equally to foreign-invested and Vietnamese enterprises; a foreign-invested project usually has its incentives recorded in its Investment Registration Certificate, while CIT incentives are self-assessed in the tax return in either case (FAQ 40). Where a project qualifies for more than one incentive level for the same income, Article 12(1) of the CIT Law lets the enterprise choose the most beneficial.

Corporate income tax: exempt agricultural income

Article 4 of Law No. 67/2025/QH15 lists income that is exempt from CIT altogether, not merely taxed at a lower rate, and agriculture features prominently. Under Article 4(1), the following are exempt: **income from fishing activities; an enterprise's income from the production of products from planted trees, planted forests, livestock production and aquaculture, and from the processing of agricultural and aquatic products** (including where the enterprise buys the agricultural or aquatic products it processes), **in areas with extremely difficult socio-economic conditions**; and the income of cooperatives and unions of cooperatives from the same activities and from salt production, wherever they are. Article 4(2) exempts the income of agricultural, forestry, fisheries and salt cooperatives in difficult or extremely difficult areas, and Article 4(3) exempts **income from technical services directly for agriculture**, whoever provides them and wherever.

Three points of application matter. The location test turns on where the income-producing activity takes place, against the areas the Government lists for CIT purposes under Article 12(3); after the 2025 abolition of districts, confirm on the current list that the farm's or plant's commune is covered.

Processing income qualifies only if the processing meets the conditions the Government sets under Articles 4 and 12(2)(l). And exempt income must be accounted for separately under Article 18(2), with common costs allocated by revenue or expense ratios where separation is impossible.

Corporate income tax: preferential rates and holidays

Outside the exemption, Articles 12 to 14 of the CIT Law set a ladder of rates for agricultural activities, which the table below summarises. The key distinction is between rates that apply for the **life of the activity**, with no holiday, and rates that apply to a **new investment project for a fixed period**, with an exemption and reduction period.

For the life of the activity: income from planted products, livestock, aquaculture and processing (Article 12(2)(l)) and from forest farming (Article 12(2)(k)) is taxed at **10%** in areas with difficult socio-economic conditions (Article 13(2)(a)) and at **15%** outside the incentivised areas (Article 13(3)), against the standard rate of 20%. Income from planting, tending and protecting forests, from producing, propagating and hybridising plant varieties and animal breeds, from post-harvest preservation of agricultural products and the preservation of agricultural and aquatic products and food, and from salt production other than by cooperatives (Article 12(2)(i)) is taxed at **10% wherever the activity is located** (Article 13(2)(b)). Agricultural, forestry, fisheries and salt cooperatives outside the incentivised areas also pay 10% (Article 13(2)(d)).

For new projects, with holidays: a new project in an area with extremely difficult conditions, whatever its sector, pays **10% for 15 years with four years' exemption and a 50% reduction for the following nine years** (Articles 13(1)(c) and 14(1)); a new project in a hi-tech park or a **high-tech agricultural zone** receives the same package (Article 13(1)(d)); and a new project manufacturing **machinery and equipment for agricultural, forestry, fisheries and salt production, irrigation equipment, or cattle, poultry and aquatic feed** (Article 12(2)(m)) pays **17% for 10 years with two years' exemption and four years at 50%** (Articles 13(4)(a) and 14(2)), as does any new project in an area with difficult conditions (Article 13(4)(b)). The exemption period runs from the first year of taxable income, or from the fourth year of revenue if there is no taxable income in the first three years (Article 14(4)); the rate period runs from the first year of revenue (Article 13(7)). Qualifying expansion projects may share the original project's incentives for the remaining period or, if those have expired, receive a fresh exemption and reduction (Article 14(5) and (6)) ([FAQ 33](#)).

Some income is excluded whatever the activity. Under Article 18(3), no incentive and neither of the small-enterprise rates applies to gains on the transfer of capital, real estate or projects, to income earned outside Vietnam, or to income from producing goods subject to special consumption tax, which matters to processors of beer, tobacco and, once the tax extends to sugary drinks on 1 January 2027, some beverage makers. Incentives also require proper accounting and invoicing and payment of tax by declaration (Article 18(1)), and CIT incentives for new projects are not available where the project results from a merger, division or transfer of an existing project (Article 18(1)). The groups of at least EUR 750 million consolidated revenue that fall within the global minimum tax may find low agricultural rates topped up to 15% ([FAQ 36](#)).

Corporate income tax on agricultural income (Law No. 67/2025/QH15)

Activity	Extremely difficult area	Difficult area	Elsewhere	Legal basis
Fishing	Exempt	Exempt	Exempt	Article 4(1)
Crops, planted forest, livestock, aquaculture; processing of agricultural and aquatic products (enterprises)	Exempt	10% for the life of the activity	15% for the life of the activity	Articles 4(1), 12(2)(l), 13(2)(a), 13(3)
Seed and breed production, forest planting and protection, post-harvest preservation, salt	10% (or exempt if within Article 4(1))	10%	10%	Articles 12(2)(i), 13(2)(b)
Technical services directly for agriculture	Exempt	Exempt	Exempt	Article 4(3)
Agricultural cooperatives	Exempt	Exempt	10% (planted products, livestock, aquaculture and processing exempt under Article 4(1))	Articles 4(1), 4(2), 13(2)(d)

Activity	Extremely difficult area	Difficult area	Elsewhere	Legal basis
New project making agricultural machinery, irrigation equipment or feed	10% for 15 years, 4 years exempt and 9 at 50% (location ground)	17% for 10 years, 2 years exempt and 4 at 50%	17% for 10 years, 2 years exempt and 4 at 50%	Articles 12(2)(m), 13(1)(c), 13(4), 14
New project in a high-tech agricultural zone			10% for 15 years, 4 years exempt and 9 at 50%	Articles 12(3)(c), 13(1)(d), 14(1)

High-tech agriculture after the 2025 Law on High Technology

Until 30 June 2026 Vietnam had a distinct status of **high-tech agricultural enterprise** (doanh nghiệp nông nghiệp ứng dụng công nghệ cao), certified by the agriculture ministry under Law No. 21/2008/QH12 on High Technology and the criteria in Decision No. 19/2018/QĐ-TTg. The certificate carried the top-tier CIT package, and Article 12(2)(e) of the 2025 CIT Law still listed such enterprises alongside high-tech enterprises. **Law No. 133/2025/QH15 on High Technology**, passed on 10 December 2025 and in force from **1 July 2026**, replaced the 2008 law and did not continue that category. Its Article 25(7) amended the CIT Law to remove the words "hi-tech agricultural enterprises" and to add a transitional rule under which enterprises holding certificates issued under the 2008 law keep their incentives until the certificate expires, and Article 27 keeps certificates issued under the 2008 law valid until their stated expiry. An agribusiness holding a certificate should therefore diarise its expiry date, because no like-for-like renewal exists.

A high-tech agribusiness now qualifies, if at all, under the general categories of the new law, which depend on whether its technologies and products appear on the Prime Minister's lists of high technologies prioritised for development and high-tech products encouraged for development, updated in 2026 (including by Decision No. 23/2026/QĐ-TTg of 15 May 2026). A **high-tech product manufacturing enterprise** receives **17% for 10 years** with two years' exemption and four years at 50%; a **Group 2 high-tech enterprise**, which must also own or lawfully use the technology and meet thresholds for revenue, research and development spending in Vietnam and research staff, receives **10% for 15 years** with four years' exemption and nine years at 50%; and a **Group 1 high-tech enterprise**, which in addition conducts research and development or meets a localisation threshold, receives **10% for 25 years** with the same holiday. A strategic technology enterprise receives the Group 1 package but must, save in special cases decided by the Prime Minister, be at least 51% owned by domestic investors. Decree No. 260/2026/ND-CP of 30 June 2026 sets the detailed criteria; the Ministry of Science and Technology confirms Group 1 enterprises, Group 2 enterprises with total capital of VND 6,000 billion or more and strategic technology enterprises, and the provincial Departments of Science and Technology confirm high-tech product manufacturers and smaller Group 2 enterprises. A Ministry of Finance draft amending Decree No. 320/2025/ND-CP to implement these rates was reported to the Prime Minister on 31 July 2026.

Separately, Article 12(2)(a) of the CIT Law continues to treat the **application of high technologies** on the prioritised list as an incentivised sector, so a new project applying a listed technology may claim 10% for 15 years with the 4 plus 9 holiday (Article 13(1)(a)). Whether a greenhouse, tissue-culture or precision-livestock system is a listed technology is a question of fact, and the investor should obtain the confirmation the new procedures provide, or keep a technical file supporting its assessment.

High-tech agricultural zones (khu nông nghiệp ứng dụng công nghệ cao) continue. Article 24 of Law No. 133/2025/QH15 defines them as places for applied research, trial production, testing, demonstration, incubation and technology transfer in agriculture, allows regulatory sandboxes in them, and gives the provincial People's Committee the power to decide their establishment, expansion and adjustment; zones established before 1 July 2026 continue, and applications to establish a zone received before that date are processed under the 2008 law. **Decree No. 263/2026/ND-CP**, in force from 1 July 2026, sets six establishment conditions (consistency with regional or provincial planning and an allocated land use quota; transport, power, water and telecommunications connections; adequate and unfragmented land; digital and laboratory facilities; and feasible financing and staffing plans) and, as reported, support for projects in the zones that includes priority for State science and technology tasks, up to 100% of certain training and domestic IP registration costs and interest support of 70% of the loan rate, capped at 8% a year, for equipment and production lines used to commercialise high technology. For CIT, a new project in a high-tech agricultural zone receives 10% for 15 years with four years' exemption and nine years at 50% under Article 13(1)(d) of the CIT Law, a location ground that, unlike an industrial park location, survived the 2025 reform ([FAQ 34](#)).

Land rent relief and cash support under Decree No. 57/2018/ND-CP

Article 157(1)(a) of the Land Law allows land use levy and land rent to be exempted or reduced for land used for production and business in incentivised sectors or locations, and Article 5(2) of Decree No. 230/2025/ND-CP of 19 August 2025 provides that exemptions and reductions for enterprises' agricultural and rural investment projects follow the Government's policy on encouraging enterprises to invest in agriculture and rural areas, which is **Decree No. 57/2018/ND-CP of 17 April 2018**. That decree remained in force at 16 October 2026. It classifies agricultural projects in the business lines listed in its appendix into three tiers by location: an **especially incentivised agricultural investment project** in an area with extremely difficult conditions, an **incentivised project** in an area with difficult conditions, and an **encouraged project** elsewhere in rural areas.

The land rent consequences under Article 6 are the most valuable part. An especially incentivised project is exempt from rent on State land and water surface from the date of the lease, for the whole term; an incentivised project is exempt for the first 15 years and pays 50% for the following 7 years; an encouraged project is exempt for the first 11 years and pays 50% for the following 5 years; and a new small or medium-sized agricultural enterprise is exempt for 5 years and pays 50% for the next 10. Land used for worker housing and certain non-farm facilities of qualifying projects is also exempt. Article 7 adds support for land consolidation: the State pays an especially incentivised project 20% of the rent it pays to households and individuals for the first 5 years, and supports a project receiving land use rights as a capital contribution for a raw-material area at VND 50 million per hectare, up to VND 10 billion per project. Under Resolution No. 254/2025/QH15 a full-term exemption needs no separate application, but multi-year exemptions should be claimed with the lease file so that they are recorded ([Land rent, land prices and Resolution 254](#)). Decree No. 230/2025/ND-CP adds land rent reductions for agricultural,

forestry and aquaculture enterprises that employ ethnic minority workers (50% where they make up 30% to under 50% of the workforce, exemption at 50% or more) and relief for lessees whose crops or stock are damaged by natural disaster or fire.

The decree also offers **cash support**, paid after investment from provincial and central budgets: interest-rate support on commercial loans for up to 8 years for especially incentivised projects, 6 for incentivised and 5 for encouraged projects, on loans of up to 70% of project investment (Article 8); grants for research, technology purchase, tissue-culture facilities and the production of varieties and breeds (Article 9); training and market-development support (Article 10); support for processing plants, including 60% of the cost of the project's infrastructure and equipment up to VND 15 billion, subject to output-value conditions (Article 11); support for concentrated dairy and beef cattle farms of VND 5 billion per project (Article 12); and support for rural infrastructure, including VND 200 million per hectare for aquaculture projects of at least 5 hectares, up to VND 10 billion (Article 13). The support is granted by the provincial People's Committee after appraisal by the provincial Department of Finance and is paid 70% on acceptance of the works and 30% after operations start. The decree applies to enterprises established under the Law on Enterprises, a definition that does not exclude foreign-invested companies, but the money comes from limited provincial budgets, so a written commitment should be obtained before investing. And a replacement decree is being prepared: at a meeting on 31 March 2026 the Deputy Prime Minister asked the Ministry of Finance, with MAE, to complete a draft that would support up to 30% of investment costs, cap support for raw-material areas at VND 10 billion per project and lower the investment threshold for supported processing projects from VND 60 billion to VND 45 billion.

VAT on agricultural produce and inputs

VAT shapes agricultural margins more than any other tax, and its rules changed twice in six months ([VAT and e-invoicing](#)). Under Article 5 of Law No. 48/2024/QH15, as amended by Law No. 149/2025/QH15 from 1 January 2026, the following are **not subject to VAT**: crop, planted forest, livestock, aquaculture and fishery products that have not been processed into other products or have undergone only ordinary preliminary processing, when sold by the organisation or individual that produced or caught them, and at import (Article 5(1)); livestock breeds and plant propagating materials (Article 5(2)); animal feed and aquatic feed (Article 5(3)); irrigation and drainage, ploughing and harrowing, dredging of in-field canals and harvesting services for agriculture (Article 5(6)); and crop, livestock and other agricultural insurance (Article 5(8)).

At the commercial stage, Law No. 149/2025/QH15 restored, from 1 January 2026, the rule that an enterprise, cooperative or union of cooperatives that buys unprocessed products and sells them to another enterprise, cooperative or union of cooperatives is **not required to declare and pay VAT** but may deduct its input VAT; between 1 July and 31 December 2025 such sales had borne 5%. Sales of unprocessed products by a trading enterprise to households, individual businesses and consumers bear **5%** (Article 9(2)(d)). Processed agricultural products, timber and bamboo shoots bear the standard rate of 10%, reduced to 8% until 31 December 2026 for goods that are not excluded. Inputs bear 5% where listed: **fertiliser, ores for producing fertiliser, plant protection products and livestock growth stimulants** (Article 9(2)(b)); dredging and earthworks for agricultural canals and ponds, crop cultivation,

care and pest control, and preliminary processing and preservation of agricultural products (Article 9(2)(c)); and specialised machinery and equipment for agricultural production as the Government defines it, and offshore fishing vessels (Article 9(2)(g)).

The consequence for a grower is that a sale of its own unprocessed produce is outside VAT, so the input VAT on its fertiliser, greenhouse structures, equipment and services attributable to that produce is in principle not creditable and becomes a cost; input VAT attributable to taxable or exported supplies is creditable, with apportionment by revenue where inputs are shared. A business supplying only 5%-rated goods may claim a refund once unrecovered input VAT reaches VND 300 million after 12 months or four quarters. Law No. 149/2025/QH15 also removed, from 1 January 2026, the condition in the 2024 law that the seller must have declared and paid the VAT on the invoices used for a refund claim, and raised the annual revenue below which household and individual businesses, including many farm households, are outside VAT from VND 200 million to VND 500 million.

Import duty, credit, insurance and linkage support

Import duty. Under Article 16 of Law No. 107/2016/QH13, goods imported to create the fixed assets of a project in an incentivised sector or location, such as greenhouse structures, climate-control systems, irrigation equipment, cold stores and processing lines that are not produced domestically, are exempt from import duty on the basis of a list of exempt goods notified to customs before the first import, and the exemption is lost, with duty and interest, if the goods are sold or diverted (Customs and import duties; FAQ 37). The investor should confirm, against Decree No. 96/2026/ND-CP and the customs rules, that its agricultural line is an incentivised sector before relying on the exemption, and that imported plant varieties and animal breeds are permitted for import under the crop and livestock laws.

Credit. Decree No. 55/2015/ND-CP on credit policy for agricultural and rural development, as amended by Decree No. 116/2018/ND-CP and, from 1 July 2025, Decree No. 156/2025/ND-CP, allows credit institutions to lend without collateral up to VND 300 million to individuals and households, VND 500 million to cooperative groups and household businesses, VND 3 billion to farm owners and VND 5 billion to cooperatives and unions of cooperatives, and, since 1 July 2025, up to 70% of the value of an organic or circular-economy agricultural project or plan; the rules as amended in 2018 already allowed customers with high-tech agriculture projects or plans to borrow without collateral for 70% to 80% of the project's value. Approval of any loan remains the bank's credit decision.

Agricultural insurance. Decree No. 58/2018/ND-CP provides for State support of agricultural insurance premiums, and **Decree No. 346/2026/ND-CP** of 5 September 2026, in force from **20 October 2026**, raises the maximum support to 95% of the premium for poor and near-poor households, 50% for other individual producers and **30% for qualifying agricultural production organisations**, a category that covers enterprises, cooperative groups, cooperatives and unions of cooperatives meeting conditions on production linkages, product quality or high-tech application. It extends cover beyond the listed products (rice, rubber, coffee, cattle, pigs, poultry, shrimp, pangasius and others) to other key crops, species and forest trees, recognises index-based products, and leaves each provincial People's Council to decide the area, beneficiaries, risks, support levels and period within its budget.

Linkages. Decree No. 98/2018/ND-CP supports the lead enterprise in a qualifying linkage with cooperatives and farmers, through support for consultancy, infrastructure, seed and inputs, training and packaging, on conditions described in Agro-processing, food safety, cooperatives and contract farming.

How to assemble and claim an agricultural incentive package

- 1 Fix the activity and the location**

Classify each income stream and confirm on the current Government list whether the commune is a difficult or extremely difficult area, or the site is in a high-tech agricultural zone.

- 2 Choose the most beneficial CIT level**

Compare the exemption, the life-of-activity 10% or 15% rates and any new-project package; Article 12(1) of the CIT Law allows the most beneficial level for the same income.

- 3 Check high-tech status**

If the project relies on high technology, check its products and technologies against the 2026 lists and the criteria in Decree No. 260/2026/ND-CP, and diarise the expiry of any certificate issued under the 2008 law.

- 4 Record incentives in the IRC and the lease**

Have the CIT, import duty and land rent incentives and their legal basis recorded in the IRC, and file the land rent exemption claim with the lease file.

- 5 Apply for Decree No. 57/2018/ND-CP support before investing**

File the support dossier with the provincial Department of Finance and obtain the People's Committee's written commitment before the works are built, since payment follows acceptance.

- 6 Notify the exempt-goods list**

Notify customs of the list of duty-exempt fixed-asset goods before the first import, and keep the goods in use for the project.

- 7 Set up separate accounts**

Account separately for exempt, preferential and ordinary income and for VAT on not-subject, 5% and 10% supplies, so that the incentive and the input VAT position can be proved at audit.

- 8 Keep qualifying**

Monitor the location list, processing conditions and employment ratios; wrongly claimed amounts are recovered with late-payment interest.

WORKED EXAMPLE

A greenhouse vegetable and melon project: four locations compared

A Singapore-owned company plans a new 30-hectare greenhouse project to grow vegetables and melons for supermarket chains and export, with a small juice line. It expects taxable profit from cultivation of VND 40 billion a year from the first year of revenue, annual State land rent of VND 1.2 billion before relief, and imported greenhouse and climate-control equipment of VND 150 billion. All figures, and the classification of the sites, are illustrative assumptions; the example ignores timing differences, the global minimum tax and changes in the law.

Site A: commune in an area with extremely difficult conditions	Cultivation income exempt under Article 4(1) of the CIT Law: CIT nil. Decree No. 57/2018/ND-CP tier: especially incentivised, so land rent is exempt for the whole term. CIT over 15 years: nil.
Site B: area with difficult conditions	Cultivation income at 10% for the life of the activity (Article 13(2)(a)): VND 4 billion a year. Incentivised tier: rent exempt for 15 years, then 50% for 7 years. CIT over 15 years: VND 60 billion.
Site C: ordinary rural area	Cultivation income at 15% (Article 13(3)): VND 6 billion a year. Encouraged tier: rent exempt for 11 years, then 50% for 5 years. CIT over 15 years: VND 90 billion.
Site D: new project in a high-tech agricultural zone	10% for 15 years with 4 years' exemption and 9 at 50% (Articles 13(1)(d) and 14(1)): years 1 to 4 nil, years 5 to 13 VND 2 billion a year, years 14 and 15 VND 4 billion a year. CIT over 15 years: VND 26 billion. Land terms depend on the zone's arrangements; the zone may also offer training, IP and interest support under Decree No. 263/2026/ND-CP.
VAT	Vegetables and melons sold by the company as grower are outside VAT, so input VAT on fertiliser (5%), services and equipment attributable to them is a cost. Juice is a processed product at 10% (8% until 31 December 2026), so input VAT attributable to the juice line is creditable, apportioned by revenue.
Import duty	Assuming the project is in an incentivised sector, the VND 150 billion of imported equipment not produced domestically is duty-free on a list notified to customs before import.
Insurance and credit	If the provincial People's Council includes the company's crops under Decree No. 346/2026/ND-CP and the company meets the linkage, quality or high-tech conditions, the State may support up to 30% of its insurance premiums from 20 October 2026. Its bank may lend part of the project cost without collateral under Decree No. 55/2015/ND-CP as amended.
Choice	Site A is the most tax-efficient but has the weakest logistics; the company chooses Site D for its infrastructure and a 15-year CIT saving of VND 64 billion against Site C.

Had the company held a high-tech agricultural enterprise certificate issued before 1 July 2026, it would keep that certificate's incentives until expiry; a new certificate of that kind can no longer be obtained.

Had the company been part of a group with consolidated revenue of EUR 750 million or more, the global minimum tax could top up its low effective rate to 15%, reducing the value of the exemption and of the 10% rate.

Questions investors ask about agricultural incentives

Is farming income exempt from corporate income tax in Vietnam?

In the most difficult areas, yes. Article 4(1) of Law No. 67/2025/QH15 exempts an enterprise's income from crops, planted forest, livestock, aquaculture and the processing of agricultural and aquatic products in areas with extremely difficult socio-economic conditions, and all income from fishing. In difficult areas the rate is 10% for the life of the activity, and elsewhere 15%.

Can I still obtain a high-tech agricultural enterprise certificate?

No. Law No. 133/2025/QH15 on High Technology, in force from 1 July 2026, did not continue that category. Certificates issued under the 2008 law remain valid, with their incentives, until they expire. New applicants must qualify as high-tech product manufacturers or Group 1 or Group 2 high-tech enterprises under Decree No. 260/2026/ND-CP.

What tax incentives apply in a high-tech agricultural zone?

A new investment project in a high-tech agricultural zone pays CIT at 10% for 15 years, with four years' exemption and a 50% reduction for the following nine years, under Articles 13(1)(d) and 14(1) of Law No. 67/2025/QH15. Decree No. 263/2026/ND-CP adds non-tax support, and zones are established by the provincial People's Committee.

Does a foreign-invested farm get land rent exemptions?

Yes, on the same basis as a Vietnamese one. Under Decree No. 57/2018/ND-CP, applied through Decree No. 230/2025/ND-CP, an agricultural project is exempt for the whole lease term in areas with extremely difficult conditions, for 15 years then 50% for 7 years in difficult areas, and for 11 years then 50% for 5 years elsewhere in rural areas.

Is VAT charged on fruit and vegetables in Vietnam?

Not when sold by the grower in unprocessed form or imported, under Article 5(1) of Law No. 48/2024/QH15. From 1 January 2026 a trader selling such produce to another enterprise need not declare VAT but can deduct input VAT; sales to households and consumers bear 5%. Processed products bear 10%, or 8% until 31 December 2026.

What VAT rate applies to fertiliser and animal feed?

Fertiliser, ores for producing fertiliser, plant protection products and livestock growth stimulants bear 5% under Article 9(2)(b) of the VAT Law. Animal and aquatic feed, livestock breeds and plant propagating materials are outside VAT under Article 5. Specialised agricultural machinery and offshore fishing vessels bear 5%.

THE 2027 HORIZON

- A decree to replace Decree No. 57/2018/ND-CP was in draft in 2026; at 31 March 2026 the Deputy Prime Minister asked the Ministry of Finance and MAE to complete it with support of up to 30% of investment costs and a VND 45 billion threshold for supported processing projects. Projects planned for 2027 should check whether it has been issued and how it treats applications already filed.
- The Ministry of Finance's draft decree amending Decree No. 320/2025/ND-CP to implement the CIT incentives of the 2025 Law on High Technology, reported to the Prime Minister on 31 July 2026, will settle the procedural details for high-tech categories and the transitional treatment of former certificates.
- The 8% VAT rate under Resolution No. 204/2025/QH15 expires on 31 December 2026; processed agricultural products return to 10% from 1 January 2027 unless the reduction is extended.
- Special consumption tax on sugary drinks from 1 January 2027 under Law No. 66/2025/QH15 brings that income within the exclusion from CIT incentives in Article 18(3)(c) of the CIT Law, which beverage processors should model now.
- Provincial People's Councils must adopt decisions under Decree No. 346/2026/ND-CP before the higher insurance support reaches producers in their provinces.

Terms you will meet in the documents

English	Vietnamese	Meaning
Tax-exempt income	<i>Thu nhập được miễn thuế</i>	Income outside CIT altogether under Article 4 of the CIT Law.
Area with extremely difficult socio-economic conditions	<i>Địa bàn có điều kiện kinh tế - xã hội đặc biệt khó khăn</i>	The location in which farm and processing income is exempt.
High-tech agricultural zone	<i>Khu nông nghiệp ứng dụng công nghệ cao</i>	A zone established by the province under Article 24 of Law No. 133/2025/QH15.
High-tech agricultural enterprise	<i>Doanh nghiệp nông nghiệp ứng dụng công nghệ cao</i>	The former certified status, no longer granted from 1 July 2026.
High-tech product manufacturing enterprise	<i>Doanh nghiệp sản xuất sản phẩm công nghệ cao</i>	A new category taxed at 17% for 10 years.
Especially incentivised agricultural investment project	<i>Dự án nông nghiệp đặc biệt ưu đãi đầu tư</i>	The top tier under Decree No. 57/2018/ND-CP, with full-term rent exemption.
Not subject to VAT	<i>Không chịu thuế giá trị gia tăng</i>	Supplies outside VAT, with no output tax and no input credit.
Not required to declare and pay VAT	<i>Không phải kê khai, tính nộp thuế giá trị gia tăng</i>	The commercial-stage rule for unprocessed produce sold between enterprises from 1 January 2026.

English	Vietnamese	Meaning
Agricultural insurance	<i>Bảo hiểm nông nghiệp</i>	Crop, livestock, aquaculture and forest insurance with State premium support.

FOREIGN V VIETNAMESE INVESTOR

Every incentive in this section is available to foreign-invested and Vietnamese enterprises on the same terms; none depends on nationality. The practical differences are that a foreign-invested project normally has its incentives recorded in its IRC, while a Vietnamese enterprise without an IRC relies on self-assessment from the start; that provincial cash support under Decree No. 57/2018/ND-CP, being budget-limited, should be secured by written commitment before investing; and that strategic technology enterprise status under the 2025 Law on High Technology generally requires at least 51% domestic ownership, which a foreign-controlled agribusiness cannot meet without a special decision of the Prime Minister. The global minimum tax depends on group size, not nationality.

WATCH OUT FOR

- Relying on a list of difficult areas published before the July 2025 mergers; confirm the commune on the current Government list before locating a farm or plant for the exemption.
- Counting on renewal of a high-tech agricultural enterprise certificate: the category ended on 1 July 2026, and incentives tied to it stop when the certificate expires.
- Treating processing income as exempt or preferential without checking the Government's processing conditions; the incentive is only as good as the evidence that the conditions are met.
- Forgetting that a grower's sales of unprocessed produce are outside VAT, so input VAT on its inputs and equipment is a cost unless attributable to taxable or exported supplies.
- Building first and asking for Decree No. 57/2018/ND-CP support afterwards; the support is post-investment and budget-dependent, and a prior written commitment is the investor's only protection.
- Producing goods subject to special consumption tax, which takes that income outside CIT incentives; sugary drinks join the list on 1 January 2027.
- Selling or diverting duty-free imported equipment, which triggers the duty with interest.

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Agricultural land and land accumulation: the categories of agricultural land, how a foreign-invested company obtains it, leasing and pooling farmers' land, the limits on accumulation by households and domestic companies, rice land protection and conversion, terms and rent, forest land and water surfaces, building on farmland, and a worked estate example

Reviewed 16 October 2026 · Prepared by a foreign investment lawyer (now retired) with 20 years' experience
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WHAT YOU NEED TO KNOW

- A company that must follow the foreign-investor procedures leases agricultural land from the State for an approved agricultural, forestry, aquaculture or salt project (Article 180(1), Land Law No. 31/2024/QH15), may pay rent once for the whole term (Article 120(2)(a)), and may also receive land use rights as a capital contribution or by acquiring a landholding company, but may not take transfers of agricultural land outside industrial zones (Article 28).
- Farmers may lease their land use rights to other organisations and individuals (Article 37(1)(d)), and lease and production cooperation with land use rights are recognised methods of concentrating agricultural land under Article 192, with a land use plan sent to the commune People's Committee.
- Accumulation by transfer is capped for individuals at 15 times the allocation quota for each land type (Article 177), and a domestic economic organisation taking transfers needs an agricultural land use plan approved, since 1 July 2025, by the commune-level People's Committee chairman (Article 45(6); Decree No. 151/2025/ND-CP).
- Converting specialised rice land to non-agricultural use requires permission and a payment set by the province at no less than 50% of the area multiplied by the rice land price in the price table (Article 182; Article 12 of Decree No. 112/2024/ND-CP); the topsoil plan requirement was repealed from 1 January 2026 by Law No. 146/2025/QH15, and conversions of 500 hectares or more of two-crop rice land need the Prime Minister's investment policy approval (Articles 24 and 25, Law No. 143/2025/QH15).
- Foreign-invested companies may lease production forest land for production afforestation (Article 184(5)) and pond, lake and coastal water-surface land for aquaculture (Articles 188 and 189), while forest conversion now requires a provincial policy decision and replacement afforestation money of up to three times the area converted (Articles 19 to 21, Law on Forestry as amended).

Agricultural land in the Land Law, and who counts as foreign

Article 9(2) of Land Law No. 31/2024/QH15 divides agricultural land into annual crop land (rice and other annual crops), perennial crop land, forestry land (special-use, protection and production forest), aquaculture land, concentrated livestock land, salt land and **other agricultural land**. Under Article 4 of Decree No. 102/2024/ND-CP, **specialised rice land** is land growing two or more rice crops a year, and other agricultural land covers nurseries, flowers and ornamental plants, greenhouses and other buildings serving cultivation or livestock (including soil-less cultivation) and farm works such as worker housing and stores for produce, pesticides, fertiliser and machinery. The category decides what may be done without a change of land use purpose and which special regime applies. The general framework is in [Land use rights and the Land Law](#).

The second threshold question is whether the investing company is, for land purposes, a **foreign-invested economic organisation**. Article 3(46) of the Land Law defines it as an economic organisation that must meet the conditions and follow the procedures for foreign investors under the Law on Investment to carry out a land-using project, which under Article 20 of Law No. 143/2025/QH15 means, broadly, a company more than 50% foreign-owned; Article 4(1)(b) treats every other economic organisation as a domestic land user. Read together, as Global Vietnam Lawyers also note, the two provisions place a company at or below 50% foreign ownership in the domestic category, with its wider routes, including buying farmland. Because the threshold counts holdings through a foreign-majority Vietnamese company, the shareholding should be checked before a joint venture is designed around it. In this section, *foreign-invested company* means a company that follows the foreign-investor procedures.

How a foreign-invested company obtains agricultural land

Under Article 180(1), an organisation, including a foreign-invested company, that needs land for agriculture, forestry, aquaculture or salt production is considered by the State for a **lease to carry out an investment project**, on land the provincial land use plan designates for that use. A cleared State land fund is usually leased by auction. Occupied land is recovered by the State only in the cases in Article 79: an ordinary farming estate is not one of them, but clauses 22 and 23 cover high-tech agricultural and forestry zones, large-scale concentrated production and processing zones serving several districts, provinces or regions, and projects growing and conserving medicinal plants. Otherwise the State lease route works best on land the State already holds, such as land returned by State agricultural and forestry companies under Articles 180(2) and 181. A request for land without auction or tender, or for a change of land use, needs investment policy approval from the provincial People's Committee chairman under Article 24(8) of the Law on Investment ([Investment policy approval](#)).

Article 120(2)(a) has always allowed **one-off rent for the whole term** for agricultural, forestry, aquaculture and salt projects, giving a land use right that can be transferred, sublet, contributed and mortgaged to a credit institution licensed in Vietnam (Article 41(3)). Since 1 January 2026 Article 4(2) of Resolution No. 254/2025/QH15 lets most lessees choose either method, so the choice is a financing decision ([Land rent, land prices and Resolution 254](#)).

The other routes in Article 28 also apply. A foreign-invested company may receive land use rights as a **capital contribution** (Article 28(1)(d)), and individuals may contribute land use rights to organisations (Article 37(1)(h)). Article 42(1), however, gives the company full Article 41(3) rights only where the

contributed land originated in allocation with levy or a one-off lease; household farmland allocated without levy falls outside that wording, so the company's rights and registration should be agreed with the land registration office before signing. The company may also acquire a domestic company that holds farmland, which keeps its rights under Article 41(4), with registration under Article 21 of the Law on Investment where foreign ownership passes 50%. It may not take a **transfer of agricultural land use rights** outside industrial parks, clusters and high-tech parks, because Article 28(1)(c) confines its transfer route to those zones ([FAQ 48; How foreign-invested companies access land](#)).

Article 194 adds **concentrated zones for cultivation, livestock, aquaculture and processing**, whose developer leases State land and subleases plots much as an industrial park developer does, with each subtenant's rights following its payment method.

Leasing farmers' land and pooling it for production

Most farmland is held by households in small plots, so the practical question is how to farm at scale without owning the land. Article 37(1)(d) allows an individual holding agricultural land allocated within the quota, recognised, received by transfer or held on one-off terms to **lease its land use right** and assets to other organisations and individuals, and practitioners, including Viet An Law, read *organisations* as including foreign-invested companies. The lease is a civil contract, need not be notarised and cannot outlast the landlord's own term; an individual leasing from the State on annual rent may sublet only its lease rights and assets (Article 37(2)(d)).

Article 192 calls this **concentration of agricultural land**: farming a larger area through exchanges under a consolidation plan, leases of land use rights, or production and business cooperation using land use rights, voluntarily and transparently. The organisation or individual concentrating land must send a land use plan to the commune People's Committee for monitoring and agree how land will be returned if its use changes within the agricultural group (Article 192(4)). Article 77 of Decree No. 102/2024/ND-CP lists what the agreements must cover: the method and duration for each plot, each holder's contribution of land to internal roads and irrigation, the return of land and each party's rights and obligations.

Commercial models combine household leases, output-sharing cooperation, aggregation through a cooperative and contract farming, in which the company takes no interest in the land; the contracts are covered in [Agro-processing, food safety, cooperatives and contract farming](#).

Agricultural land: the numbers that frame accumulation and use

Rule	Figure	Source
Allocation quota for annual crops, aquaculture or salt land, per individual and land type	3 ha in the South East and the Mekong Delta; 2 ha elsewhere	Land Law, Article 176(1)
Allocation quota for perennial crops	10 ha in delta communes; 30 ha in midland and mountain communes	Article 176(2)

Rule	Figure	Source
Allocation quota for protection forest and planted production forest	30 ha for each type	Article 176(3)
Limit on receiving transfers of agricultural land by an individual	No more than 15 times the allocation quota for each land type, as fixed by the province	Article 177
Term of a State lease for an investment project	Project term, up to 50 years; up to 70 years where the project term exceeds 50 years under the Law on Investment	Article 172(1)(c)
Payment to convert specialised rice land to non-agricultural use	Set by the province, at least 50% of area x rice land price in the price table	Decree No. 112/2024/ND-CP, Article 12
Investment policy approval by the Prime Minister for conversion	Two-crop rice land of 500 ha or more; production forest of 1,000 ha or more; special-use, headwater or border protection forest of 50 ha or more	Law No. 143/2025/QH15, Articles 24 and 25
Sea area allocated for marine aquaculture	Up to 50 years, extensions totalling no more than 20 years	Law on Fisheries, Article 44 (as amended by Law No. 146/2025/QH15)

Accumulation: what households, individuals and domestic companies may do

Accumulation of agricultural land differs from concentration: the land user itself acquires a larger holding by receiving transfers or capital contributions of agricultural land use rights (Article 193). An individual may receive transfers of up to 15 times the Article 176 allocation quota for each land type, as fixed by each province (Article 177), and may exchange agricultural land with other individuals within the province free of income tax and registration fee (Article 47). An individual who does not farm directly and receives rice land above the quota must form an economic organisation and have a rice land use plan approved (Article 45(7)).

A **domestic economic organisation** has no numerical cap but needs an **agricultural land use plan** stating location, area, purpose, production plan, capital, term and timetable (Article 45(6)), which must be approved or refused within 25 days (Article 78 of Decree No. 102/2024/ND-CP); since 1 July 2025 the approval has been given by the commune-level People's Committee chairman (Article 5(1)(a) of Decree No. 151/2025/ND-CP). Only then may it agree transfers or contributions with landholders and register them. Under Article 45(8) an economic organisation may not take transfers of protection or special-use forest land from individuals unless conversion is planned. This route is closed to a company following the foreign-investor procedures, which is why foreign groups so often place farmland with a domestic partner, a cooperative or a minority-owned joint venture and contract with it.

Rice land: protection, changes of crop and conversion

Article 182 commits the State to protect rice land and restrict its conversion, and Article 121(1) requires permission to convert rice or forest land to another type of agricultural land and to convert any agricultural land to non-agricultural land. Decree No. 112/2024/ND-CP of 11 September 2024 sets the detail.

Changing the crop without converting the land. A user may change its crop structure on rice land if the land can return to rice (Article 182(5)). Under Article 6 of the decree only rice land other than specialised rice land may move to perennial crops, nothing may change in zones planned for high-yield, high-quality rice, changes must follow the provincial and commune annual plans and be registered with the commune, and rice combined with aquaculture may lower up to 20% of the area by no more than 120 cm. The land stays recorded as rice land. Buildings directly serving production may stand on rice land only as the province permits, in concentrated rice areas of at least 50 hectares, on one storey and without basements (Article 9).

Converting rice land. A project needs permission consistent with the land use plan and, where it seeks State land or a change of use, investment policy approval; converting 500 hectares or more of two-crop wet-rice land needs the Prime Minister's approval (Articles 24(2) and 25 of Law No. 143/2025/QH15), and Article 4(3) of Resolution No. 254/2025/QH15 removed the separate People's Council resolution. A user converting specialised rice land to non-agricultural use pays an amount set by the province at no less than 50% of the area multiplied by the rice land price in the price table, within 30 days of notification and with late interest of 0.03% a day; public investment projects are exempt (Articles 12 and 13 of the decree). The former topsoil plan requirement in Article 182(4)(a) of the Land Law and Article 57 of the Law on Crop Production was repealed from 1 January 2026 by Law No. 146/2025/QH15 (Articles 15 and 16(4)).

Terms, rent and the duty to use the land

A State lease for a project runs for the project term, up to 50 years, or up to 70 years where the Law on Investment allows a longer project term (Article 172(1)(c)). An extension must be applied for in the last year and at least six months before expiry; if none is granted, assets not removed within 24 months are lost without compensation (Article 172(3) and (4)). Long-cycle crops such as durian, coffee or rubber should be planned against these dates.

Annual rent is the table price, multiplied by the annual coefficient and a provincial percentage of 0.25% to 3% (Article 26 of Decree No. 103/2024/ND-CP as amended), fixed for five-year cycles; for water-surface areas it is set at no less than 20% of the rent unit price of adjoining land with the same purpose and term (Article 28). Rent exemptions for agricultural projects are in [Investment incentives and high-tech agriculture](#).

Land must be used. Leaving annual crop or aquaculture land unused for 12 consecutive months, perennial crop land for 18 months or forest planting land for 24 months, and missing the deadline in a penalty decision, is a recovery ground (Article 81(7)); project land unused for 12 months after handover, or 24 months behind schedule, can be recovered after a paid extension of up to 24 months without compensation (Article 81(8); [Land recovery, compensation and non-use](#)). Orchard establishment periods belong in the project schedule.

Forest land and water surfaces

Production forest. The State leases production forest land to economic organisations and individuals (Article 184(2)), and to foreign-invested companies for **production afforestation projects** (Article 184(5)); a foreign investor's afforestation project needs the Prime Minister's investment policy approval (Articles 24(7) and 25 of Law No. 143/2025/QH15). A lessee of natural production forest may not transfer, sublet, mortgage or contribute its rights (Article 184(3)).

Converting forest. Under the Law on Forestry as amended by Law No. 146/2025/QH15 from 1 January 2026, conversion must fit the forestry, provincial or land use plan, have a policy decision of the provincial People's Council (or the project's investment policy approval where that belongs to the National Assembly, the Prime Minister or the People's Council), and follow payment of **replacement afforestation money** (Articles 19 and 20). The money is three times the converted area for natural forest and the same area for planted forest, multiplied by the provincial unit price, paid into the provincial Forest Protection and Development Fund (Article 21). The provincial chairman decides conversions for organisations (Article 23), and a policy decision not followed by a conversion decision within 24 months must be renewed (Article 20(2)).

Water surfaces. Pond, lake and lagoon land is leased to economic organisations and foreign-invested companies for aquaculture, agriculture or agriculture combined with non-agricultural purposes (Article 188(1)), and coastal water-surface land may be allocated or leased to them (Article 189). Marine aquaculture needs a sea area allocation under Article 44 of the Law on Fisheries, now for up to 50 years with extensions totalling no more than 20 years (Livestock, aquaculture and animal health).

Building on agricultural land and combined uses

Greenhouses, net houses, soil-less systems, barns, nurseries and stores for produce, inputs and machinery are **other agricultural land** under Article 4(7) of Decree No. 102/2024/ND-CP, so they need no conversion to non-agricultural land, although converting rice or forest land to them needs permission (Article 121(1)(a)) and buildings must meet construction law. Packing houses, cold stores and processing plants are generally non-agricultural production facilities needing non-agricultural land, which should be confirmed with the province at the outset.

Article 218 permits **combined multi-purpose use**: agricultural land may also serve commercial and service purposes, livestock and medicinal plants, and may carry solar power, telecommunications works and outdoor advertising (Article 218(1)(g)). Under Article 99 of Decree No. 102/2024/ND-CP the combined area may not exceed 50% of the main-purpose area, structures must be easy to dismantle, the use may not outlast the main term, and a plan including restoration must be approved, for an organisation by the provincial People's Committee within 15 days, subject to the delegations in Decree No. 151/2025/ND-CP. The commercial, non-agricultural or solar area pays annual rent at the price-table rate. Agri-tourism and agrivoltaic projects are usually structured this way.

DECISION GUIDE

Which route to agricultural land fits the project?

For a company that follows the foreign-investor procedures. The first outcome reached is the usual starting point, not the only option.

Q1 Is the core asset a packhouse, processing plant or cold store rather than the farm?

Yes Site it in an industrial park, cluster or Article 194 zone on non-agricultural or zone land, and source produce by contract farming (section 11.8).

No Continue to Q2.

Q2 Does the province hold a suitable cleared land fund, such as land returned by a State farm company?

Yes Apply for a State lease for the project, with investment policy approval if there is no auction; one-off rent gives a bankable land use right.

No Continue to Q3.

Q3 Does a Vietnamese company or cooperative already hold the land with transferable rights?

Yes Acquire that company, or take a capital contribution to a joint venture, checking the origin of the land under Article 42(1).

No Continue to Q4.

Q4 Is the land held by many households that wish to keep it?

Yes Lease land use rights under Article 37(1)(d), or cooperate through a cooperative, under a concentration plan sent to the commune (Article 192).

No Consider whether a joint venture at or below 50% foreign ownership, which is a domestic land user under Article 3(46), could accumulate the land under an approved plan.

WORKED EXAMPLE

Assembling 400 hectares for a durian and banana estate in the Mekong Delta

A Singapore-Japanese fruit group forms a company, 70% foreign-owned, to grow export durian and banana near a river port. Areas, rents and timings are illustrative assumptions, not market quotations.

Block A: State land	150 ha of perennial crop land returned to the province by a former State farm company. Investment policy approval from the provincial chairman because there is no auction; 50-year lease with one-off rent so that the land can be mortgaged onshore. About 8 to 12 months.
Block B: cooperative land	A cooperative contributes 60 ha it holds by transfer to a joint venture for 25%. Valuation, notarisation and registration; origin and rights confirmed with the land registration office first.
Block C: household leases	130 ha from 210 households for 20 years under Article 37(1)(d), at an assumed VND 30 million per hectare a year indexed every five years, with a concentration plan sent to the commune and internal roads agreed under Article 77 of Decree No. 102/2024/ND-CP.
Block D: contract farming	60 ha of durian grown by members of two cooperatives under linkage contracts; no land interest taken.
Buildings	Nursery, net houses and input stores on Blocks A and C as other agricultural land; packhouse and cold store on 3 ha of non-agricultural land in a provincial industrial cluster.
Rice land check	Some Block C plots are rice land other than specialised rice land; durian is planted only under the province's crop-change plan, registered with the commune. Specialised rice plots are excluded.

The structure avoids any farmland transfer to the 70% foreign-owned company, any conversion of specialised rice land and any reliance on State recovery.

Block C is the most fragile: keep plot-by-plot consent records and plan renewals well before the leases end.

Questions investors ask about agricultural land

Can a foreign-invested company buy farmland in Vietnam?

Not by transfer outside industrial parks, clusters and high-tech parks, because Article 28 of Land Law No. 31/2024/QH15 confines its transfer route to those zones. It may lease agricultural land from the State for a project, receive land use rights as a capital contribution, acquire a company that holds farmland, or lease land use rights from farmers.

Can we lease land directly from farming households?

Yes. Article 37(1)(d) allows individuals holding agricultural land to lease their land use rights to other organisations and individuals, which practitioners read as including foreign-invested companies. The lease is a civil contract, need not be notarised, and cannot outlast the landlord's own term; a concentration plan should be sent to the commune under Article 192(4).

How much farmland may a Vietnamese individual accumulate?

Under Article 177 an individual may receive transfers of agricultural land up to 15 times the allocation quota in Article 176 for each land type, as fixed by the province. The quota for annual crops is 3 hectares in the South East and Mekong Delta and 2 hectares elsewhere, so the cap there is 45 or 30 hectares.

Can we grow fruit trees on rice land?

Only on rice land other than specialised two-crop rice land, outside the high-yield rice zones, and in line with the province's annual crop-change plan, under Article 6 of Decree No. 112/2024/ND-CP. The user registers the change with the commune, the land stays recorded as rice land, and it must remain capable of returning to rice.

Do greenhouses on agricultural land need a change of land use?

Generally no. Article 4(7) of Decree No. 102/2024/ND-CP classes land for greenhouses and other buildings serving cultivation or livestock, including soil-less systems, and for farm storage as other agricultural land. Converting rice or forest land to it needs permission, and a packhouse or processing plant usually needs non-agricultural land.

THE 2027 HORIZON

- The draft amended Land Law (Draft No. 01 of 20 July 2026, before the National Assembly at its October 2026 session, proposed effective date 1 March 2027) would remove the district tier, base levy and rent permanently on price tables and coefficients, and replace the fixed 24-month extension for unused land; published summaries do not describe changes to the agricultural quotas or to foreign access to farmland.
- Chapter IV of Decree No. 49/2026/ND-CP applies until 1 March 2027, and the implementing decrees, including Decree No. 102/2024/ND-CP on agricultural land use plans and combined use, are expected to be re-issued with the amended law.
- Law No. 146/2025/QH15 keeps earlier implementing instruments in force until replaced (Article 17(1)), so the topsoil provisions of Decree No. 112/2024/ND-CP, now without a statutory basis, and the forestry rules on replacement afforestation are due to be revised.

Terms you will meet in the documents

English	Vietnamese	Meaning
Agricultural land	<i>Đất nông nghiệp</i>	The land group in Article 9(2): crops, forestry, aquaculture, livestock, salt and other agricultural land.
Specialised rice land	<i>Đất chuyên trồng lúa</i>	Land growing two or more rice crops a year, with the strongest protection.
Allocation quota for agricultural land	<i>Hạn mức giao đất nông nghiệp</i>	The maximum area allocated to an individual for each land type (Article 176).
Limit on receiving transfers of agricultural land	<i>Hạn mức nhận chuyển quyền sử dụng đất nông nghiệp</i>	An individual's cap of 15 times the quota (Article 177).
Concentration of agricultural land	<i>Tập trung đất nông nghiệp</i>	Farming a larger area through exchange, lease or cooperation, without acquiring it (Article 192).
Accumulation of agricultural land	<i>Tích tụ đất nông nghiệp</i>	Acquiring a larger holding by transfer or capital contribution (Article 193).
Agricultural land use plan	<i>Phương án sử dụng đất nông nghiệp</i>	The plan a domestic economic organisation needs approved to take transfers of farmland (Article 45(6)).
Lease of land use rights	<i>Thuê quyền sử dụng đất</i>	A private lease from a land user, such as a farming household.
Combined multi-purpose use of land	<i>Sử dụng đất kết hợp đa mục đích</i>	Using part of a plot for another purpose without changing its category (Article 218).
Replacement afforestation	<i>Trồng rừng thay thế</i>	The payment due when forest is converted to another purpose (Law on Forestry, Article 21).

FOREIGN V VIETNAMESE INVESTOR

A Vietnamese company, including under Articles 3(46) and 4 of the Land Law a company at or below 50% foreign ownership, may accumulate farmland by transfer or contribution under a plan approved by the commune chairman, and Vietnamese individuals may buy up to 15 times their quota. A company following the foreign-investor procedures may not take transfers of farmland outside industrial zones; it leases from the State, receives land as capital, acquires a landholding company or leases from farmers, and its afforestation projects need the Prime Minister's approval. The rice, forest and water-surface rules, terms and rent apply to both.

WATCH OUT FOR

- Farmland purchase agreements in the name of a company more than 50% foreign-owned: the transfer cannot be registered outside industrial zones.
- Accepting a contribution of household land allocated without levy before confirming with the land registration office what rights the company will hold (Article 42(1)).
- Planting perennial crops on specialised rice land or in a high-yield rice zone, which Decree No. 112/2024/ND-CP does not allow.
- Household leases without plot-by-plot consent records, a concentration plan sent to the commune and a renewal strategy.
- Building a packhouse or cold store on agricultural land as if it were a farm building.
- Converting forest before paying replacement afforestation money, or letting a conversion policy lapse after 24 months.
- Orchard establishment periods that look like non-use or delay under Article 81.

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Seeds, fertilisers, pesticides and plant quarantine: variety recognition and self-declaration, seed production and trade, plant variety protection, fertiliser recognition, production and import, pesticide registration and the permitted and banned lists, plant quarantine and pest risk analysis, genetically modified and gene-edited crops, and market entry for a foreign input supplier

Reviewed 16 October 2026 · Prepared by a foreign investment lawyer (now retired) with 20 years' experience advising on Vietnamese investment law · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Varieties of main crop species may be produced, traded or imported only after recognition for circulation, now valid for 20 years for annual and 25 years for perennial crops (Article 15(2), Law No. 31/2018/QH14 on Crop Production as amended by Law No. 146/2025/QH15 from 1 January 2026); other varieties are self-declared, and the Department of Crop Production and Plant Protection decides recognition within 15 working days of a complete dossier (Circular No. 07/2026/TT-BNNMT).
- New varieties are protected under the Law on Intellectual Property for 25 years for trees and vines and 20 years for other varieties (Article 169), on proof of novelty, distinctness, uniformity, stability and a suitable denomination, and Vietnam applies the 1991 Act of the UPOV Convention.
- Fertiliser is a conditional good that needs a five-year recognition decision (Articles 36 and 37 of the Law on Crop Production), production needs a five-year certificate issued by the provincial People's Committee chairman (Decree No. 84/2019/ND-CP as amended by Decree No. 33/2026/ND-CP), and since 2026 fertiliser trading needs no certificate, only a lawful place of business and trained sellers (amended Article 42).
- Pesticides may be used only if on the permitted list in Circular No. 75/2025/TT-BNNMT (in force 10 February 2026, amended by Circular No. 28/2026/TT-BNNMT from 15 August 2026), which bans 31 active ingredients; registration lasts five years and is appraised within four months (Article 51, Law No. 41/2013/QH13 as amended), and import permits, where needed, are issued by the provincial chairman within five working days.
- Planting materials, fresh fruit and fresh potato and sweet potato tubers need a pest risk analysis before first import and a plant quarantine import permit (Circular No. 14/2024/TT-BNNPTNT; Articles 26 to 28 of Law No. 41/2013/QH13), and soil may no longer be brought into Vietnam save as the Government permits (new Article 13(5a)).

The regulatory map for crop inputs

Three statutes govern what a farmer may plant and apply. **Law No. 31/2018/QH14 on Crop Production** regulates plant varieties, fertilisers and cultivation; **Law No. 41/2013/QH13 on Plant Protection and Quarantine** regulates pesticides, pest control and plant quarantine; and the **Law on Biodiversity No. 20/2008/QH12** governs genetically modified organisms. Plant variety protection sits in the **Law on Intellectual Property No. 50/2005/QH11**, as amended, most recently by Law No. 131/2025/QH15 (FAQ 84). The first three were reshaped from 1 January 2026 by **Law No. 146/2025/QH15**, adopted on 11 December 2025, which amended 15 laws in the agriculture and environment field, shortened time limits, abolished several licences and moved the power to set procedures from the Government to the Minister of Agriculture and Environment and many decisions to provincial People's Committee chairmen.

Decree No. 94/2019/ND-CP on varieties and Decree No. 84/2019/ND-CP on fertilisers, both amended by Decree No. 130/2022/ND-CP, remain in force where not replaced; Decree No. 33/2026/ND-CP of 21 January 2026 amended Decree No. 84/2019/ND-CP, Decree No. 116/2014/ND-CP on plant protection and Decree No. 66/2016/ND-CP on business conditions for pesticides and quarantine treatment. **Circular No. 07/2026/TT-BNNMT**, in force from 23 January 2026, now sets the procedures for variety recognition, fertiliser recognition and import permits, pesticide import permits and plant quarantine import permits. Licences issued before 2026 stay valid for their stated terms (Article 17 of Law No. 146/2025/QH15). The national regulator is the **Department of Crop Production and Plant Protection** (Cục Trồng trọt và Bảo vệ thực vật) of the Ministry of Agriculture and Environment; the regulators and the wider statute book are introduced in [Agricultural legal framework and regulators](#).

Plant varieties: recognition, self-declaration, production and trade

Article 13 of the Law on Crop Production divides varieties in two. A variety of a **main crop species**, on the list issued by the Minister (rice and maize are the best-known examples), may be produced, traded, exported or imported only after a **decision recognising it for circulation**, except for research, trials, exhibitions, international exchange or producing hybrid seed for export. Every other variety may be circulated on the producer's own **self-declaration** under Article 17, stating the name, the cultivation and use value against the national or in-house standard, and the variety information and production process; the Department publishes it on its portal within five working days, and trade may begin once it appears (Circular No. 07/2026/TT-BNNMT, Article 7). A Vietnamese organisation or individual, or a foreign organisation with a representative office or branch operating in the seed sector in Vietnam, may apply (Article 13(3)).

Recognition requires a variety name, results of tests for distinctness, uniformity and stability, results meeting the national standard for cultivation and use value, a reference sample and published variety information (Article 15(1)), and the tests must be run by an independent testing organisation recognised for the purpose (Article 13(5)). Once the dossier is complete, the Department decides within 15 working days. The decision now lasts **20 years for annual crops and 25 years for perennial crops**, extendable (amended Article 15(2)); an extension is filed within the six months before expiry and decided within five working days. Decisions issued before 2026 run for 20 or 25 years from issue, and varieties listed in the old list of varieties permitted for production and trade may continue for the same periods (Article 17(10) and (11) of Law No. 146/2025/QH15). Specialty and indigenous varieties long in use may receive **special recognition** without the full test cycle (Article 16).

A seed producer must have a site and equipment meeting the national standard for the production method or, absent one, its own standard; a seed trader must have a lawful place of business and keep lot traceability (Article 22, as amended from 2026, which removed the requirement that the producer own or be licensed to the variety). Grafted perennial crops rely on **elite mother plants and mother orchards** recognised by the province (Article 24; Circular Article 8), and seed labels must show the variety name, class, circulation code, lot code, dates and origin (Article 27; Circular Article 9).

Imports and exports. Recognised or self-declared varieties may be imported under the foreign trade rules, and seed imported for production or sale must pass State quality inspection by the Ministry's crop production authority (Article 29(1) and (3)). Unrecognised varieties may be imported or exported only for research, trials, advertising, exhibition or non-commercial exchange, with a permit now issued by the provincial People's Committee chairman within 10 working days (amended Articles 28(2) and 29(2); Circular Articles 10 and 11). Appendix I of the Circular lists genetic resources that may not be exported, including certain rice, fruit and tea varieties, hybrid parental lines and Ngoc Linh ginseng. Imported planting material also passes plant quarantine, described below.

Plant variety protection

Recognition allows a variety to be sold; it does not stop others selling it. Exclusivity comes from a **plant variety protection certificate** under Part Four of the Law on Intellectual Property. A variety qualifies if it is new, distinct, uniform and stable and has a suitable denomination (Article 158). It is **new** if its propagating or harvested material has not been sold by or with the consent of the breeder in Vietnam more than one year before filing, or abroad more than six years before filing for trees and vines and four years for other species (Article 159). The certificate runs from grant for **25 years for trees and vines and 20 years for other varieties** (Article 169). It gives the holder the exclusive right to produce, condition for propagation, offer, sell, export, import and stock propagating material (Article 186), subject to exceptions for private non-commercial use, breeding research, creating new varieties and a household's use of its own harvest to replant its own land (Article 190).

Foreign breeders from countries that have a plant variety protection agreement with Vietnam, or with a residence or production establishment in Vietnam, may apply (Article 157(2)); Vietnam is a member of UPOV and applies the 1991 Act. Applications are examined by the Ministry of Agriculture and Environment through the Department of Crop Production and Plant Protection, which publishes filings and grants on its portal, and a breeder may ask for recognition for circulation and protection to be processed together (Article 13(4) of the Law on Crop Production). Licensors of protected varieties should police the farm-saved seed exception; enforcement is covered in [IP enforcement and anti-counterfeiting](#).

Fertilisers: recognition, production, trade and import

Fertiliser is a **conditional good** that must hold a **decision recognising it for circulation in Vietnam**, save for organic fertiliser made for non-commercial use, fertiliser imported under an import permit and fertiliser made for export under contract (Article 36(1)). A domestic organisation or a foreign organisation with a representative office or branch in the fertiliser field may register, one name per formula (Article 36(3) and (4)). The product must meet the national technical regulation on fertiliser quality, now issued with Circular No. 86/2025/TT-BNNMT, and have trial results meeting the national

standard, save for types exempted from trials (Article 37(1)). Under Article 13 of Circular No. 07/2026/TT-BNNMT the Department appraises within **three months**; recognition lasts **five years** (Article 36(2)), and an extension, filed at least three months before expiry with a report on production, import and use, is decided within seven working days. Article 12 of the Circular classes fertilisers as inorganic (chemical), organic or biological, and as root or foliar fertilisers.

Production needs a **certificate of eligibility to produce fertiliser**, valid for five years (Article 41). Since 2026 the conditions are a production site and workshop suited to the scale, a production line and equipment suited to each type, separate areas for raw materials and finished goods, and a production manager with a university degree in crop production, plant protection, soil science, agronomy, chemistry or biology; Law No. 146/2025/QH15 removed the in-house laboratory and ISO quality system conditions. Under Article 17 of Decree No. 84/2019/ND-CP as rewritten by Decree No. 33/2026/ND-CP, the provincial People's Committee chairman decides after an inspection completed within 17 working days, and renewal is filed three months before expiry.

Trading no longer needs a certificate. Amended Article 42 requires only a lawful, identified place of business and sellers trained as the Ministry directs, unless they hold an intermediate qualification in a relevant field, and Decree No. 33/2026/ND-CP repealed the dossier for the former trading certificate.

Imports of recognised fertiliser need no permit, for the registrant or an importer it authorises (Article 44(1)). A permit is needed for unrecognised fertiliser imported for trials, sports grounds and recreation areas, foreign-funded projects, gifts and samples, fairs, research or as a raw material for other fertiliser (Article 44(2)); since 2026 temporary imports for re-export, transit, bonded warehouses and export processing zones no longer need one. The provincial authority decides within seven working days (Circular Article 17). Imported fertiliser is subject to State quality inspection (Article 46). Fertiliser has been taxed at 5% VAT since 1 July 2025 ([VAT and e-invoicing](#)).

Pesticides: registration, the lists, production, trade and import

Vietnam controls pesticides through two lists issued by the Minister. A pesticide may be produced, traded and used only if it is on the **List of pesticides permitted for use in Vietnam**, and substances on the **List of pesticides banned** may not be used. The current lists are in Circular No. 75/2025/TT-BNNMT of 26 December 2025, in force from 10 February 2026, which replaced Circular No. 25/2024/TT-BNNPTNT; it added 17 new active ingredients, six of them biological, and kept a banned list of 31 active ingredients. It removed carbosulfan, which may be produced for three months and sold and used for two years, and benfuracarb, which may not be imported and may be sold and used for one year. Circular No. 28/2026/TT-BNNMT, in force from 15 August 2026, added several hundred trade names. Earlier reviews, as reported in the press, removed paraquat, 2,4-D, chlorpyrifos ethyl, fipronil, carbendazim and glyphosate.

Registration is open to domestic manufacturers of active ingredients, technical material or formulations from technical material, to foreign manufacturers with a representative office, company or branch trading pesticides in Vietnam, and to an entity meeting the production or trading conditions authorised by either (Article 50). The dossier includes the testing permit, the label and the results of efficacy trials in Vietnam (Article 51(1)), so registration follows a trial programme under a testing permit (Articles 55 and 56) run by a recognised testing organisation. Since 2026 the Department appraises within **four**

months, after which the Minister adds the product to the permitted list and a **registration certificate valid for five years** issues (Article 51(2) and (3) as amended). The detailed rules are in Circular No. 21/2015/TT-BNNPTNT, as amended, most recently by Circular No. 07/2026/TT-BNNMT.

Production and trade. A pesticide factory needs a certificate of eligibility to produce, and a shop or distributor a certificate of eligibility to trade, each valid for five years (Article 66) and, since Decree No. 33/2026/ND-CP, issued by the provincial People's Committee chairman. Production workshops and stores must be located in an industrial park or industrial cluster and meet the national regulation on hazardous chemicals, and the director needs a university degree in chemistry, plant protection, biology or agronomy; the authority inspects within 20 working days for production and 10 working days for trade, and decides within five. Sellers need an intermediate qualification in a relevant field or a pesticide training certificate.

Imports. The registrant of a listed pesticide may import it, or authorise another importer, without a permit (Article 67(1)), subject to State quality inspection at import (Article 67(3)). A permit is needed for unlisted pesticides imported for re-export, for manufacture for export under contract, for trials, research, foreign projects, samples and exhibitions, for fumigants containing methyl bromide or active ingredients of acute toxicity class I or II under the GHS, and for banned substances imported as reference standards (Article 67(2)). Since 2026 the provincial People's Committee chairman issues it (amended Article 67(5)), after an appraisal completed within five working days, for up to 12 months, or within the calendar year for methyl bromide (Circular No. 07/2026/TT-BNNMT, Article 3).

Plant quarantine for imports and exports

Plant quarantine protects Vietnam against foreign pests and certifies exports to the standards of importing countries. Circular No. 14/2024/TT-BNNPTNT, in force from 15 December 2024, issues two lists. Goods on the **list of articles subject to plant quarantine** need a phytosanitary certificate from the exporting country, must be free of regulated and new pests and must have packaging treated to Vietnamese standards (Article 26(1) of Law No. 41/2013/QH13). Goods on the narrower **list requiring pest risk analysis before import** are planting materials (seedlings, seeds, tubers and propagating parts, except tissue-culture plants and seeds of crucifers, rice, maize, millet, onion and garlic), fresh fruit, and fresh sweet potato and potato tubers. For these, the central plant quarantine authority conducts a pest risk analysis on information supplied by the exporting country's authority and then permits or refuses imports from that country (Article 27); market access for a new fruit or a new origin therefore runs government to government and can take years.

Once access exists, each shipment of a risk-listed article needs a **plant quarantine import permit** (Article 26(2)), issued by the Department within 10 working days and valid for up to 12 months (Article 9 of Circular No. 43/2018/TT-BNNPTNT as replaced by Circular No. 07/2026/TT-BNNMT); since 2026 the dossier no longer includes the commercial contract or business registration (Article 28(1) as amended). The importer registers each consignment before import, the authority fixes the place and time of inspection within one working day, and the certificate issues within 24 hours of the start of inspection if the goods comply; goods are cleared through customs only after quarantine is complete (Articles 29 and 33). Imported planting material is subject to **post-entry quarantine** (Article 30). From 2026, bringing soil into Vietnam is prohibited, except plants imported with soil in their root ball as the Government permits and soil for scientific research (new Article 13(5a)).

Exports on the quarantine list are certified to Vietnamese law and the importing country's requirements (Article 31), and many protocols also require registered growing areas and packing houses ([Horticulture: fruit, vegetables and flowers](#)). Fumigation and treatment providers need a certificate of eligibility from the central authority under Decree No. 66/2016/ND-CP as amended.

Genetically modified and gene-edited crops, and feed

Law No. 146/2025/QH15 redefined the boundary of biotechnology regulation. Amended Article 3(27) of the Law on Biodiversity defines a **genetically modified organism** as one whose genetic material has been changed by gene technology and contains new genetic material from another species, or synthetic material unlike that species' genes; new Article 3(32) defines a **gene-edited organism** as one changed by gene technology without such foreign or synthetic material. Amended Article 65 requires the Government to regulate how both are identified and managed. Until it does, Decree No. 69/2010/ND-CP on the biosafety of genetically modified organisms, as amended, continues to apply under Article 17(1) of Law No. 146/2025/QH15. In outline, that decree requires a biosafety certificate before a genetically modified crop is released into the environment and a certificate of eligibility before it is used as food or animal feed, and the variety rules apply in addition; earlier decisions specially recognising genetically modified varieties remain valid under Article 17(10) of Law No. 146/2025/QH15. Investors in gene-edited traits should follow the forthcoming decree closely, because the new definition is intended to separate them from GMO regulation.

Animal feed, including feed made from crops, is regulated under Law No. 32/2018/QH14 on Animal Husbandry and is covered in [Livestock, aquaculture and animal health](#).

Crop inputs: the main authorisations at a glance

Input	Market authorisation	Who decides, and how long	Validity	Import
Variety of a main crop species	Recognition for circulation after DUS and value tests	Department of Crop Production and Plant Protection; 15 working days	20 years (annual), 25 years (perennial), extendable	Free if recognised; quality inspection; quarantine
Other varieties	Self-declaration published on the portal	Department; 5 working days	As declared	Free if declared; quarantine
Protected variety	Plant variety protection certificate	Ministry, through the Department	25 years (trees and vines), 20 years (others)	Holder controls import of propagating material
Fertiliser	Recognition for circulation	Department; appraisal up to 3 months	5 years, extendable	No permit if recognised; permit for listed cases (province, 7 working days)

Input	Market authorisation	Who decides, and how long	Validity	Import
Fertiliser factory	Certificate of eligibility to produce	Provincial chairman; inspection 17 working days	5 years	Not applicable
Pesticide	Registration and entry on the permitted list	Department appraisal 4 months; Minister lists	5 years, extendable	No permit for registrant; permit for listed cases (province, 5 working days, 12 months)
Pesticide factory or shop	Certificate of eligibility to produce or trade	Provincial chairman; 20 or 10 working days plus 5	5 years	Not applicable
Plants and plant products	Phytosanitary certificate; pest risk analysis and import permit for listed articles	Central plant quarantine authority; permit 10 working days	Permit up to 12 months	Register each consignment; clearance after quarantine

Market entry for a foreign input supplier

1 Choose the presence

A representative office or branch in the sector is enough to register varieties, fertilisers and pesticides (Article 13(3) and 36(3) of the Law on Crop Production; Article 50(2) of Law No. 41/2013/QH13), but importing and distributing require a company with the trading rights and business licence a foreign-invested trader needs ([FAQ 95](#); [section 11.1](#) on market access).

2 Map the products

Classify each product, check the pesticide lists and the quarantine lists, and identify HS codes.

3 Run the trials

Commission variety tests, fertiliser trials or pesticide efficacy trials (under a testing permit) with recognised testing organisations in Vietnam.

4 Register and protect

File for recognition, self-declaration, fertiliser recognition or pesticide registration with the Department, and file plant variety protection before the novelty period lapses.

5 Secure supply routes

For seed and planting material, confirm that a pest risk analysis exists for the origin and obtain quarantine import permits; obtain any fertiliser or pesticide import permits from the province.

6 Produce or toll-manufacture locally

A local factory needs a production certificate from the provincial chairman; a pesticide plant must sit in an industrial park or cluster.

7 Distribute compliantly

Use distributors that meet the trading conditions, label in Vietnamese, keep lot traceability and diary every renewal.

WORKED EXAMPLE

Launching a vegetable seed and biostimulant range

A Dutch input group plans to sell hybrid vegetable seed and a seaweed-based foliar fertiliser in Vietnam, and later a biological fungicide. Timings and costs are illustrative assumptions, not quotations.

Month 0	Representative office licensed; a 100% foreign-owned trading company formed in parallel to import and distribute, with the business licence required for distribution.
Seed	Assuming, as local counsel confirms, that tomato, pepper and cucumber are not on the main crop species list, each variety is self-declared and published within five working days; seed lots enter under phytosanitary certificates, and any planting material on the pest risk analysis list is checked for an existing analysis for the Netherlands origin.
Protection	Three flagship varieties filed for plant variety protection within one year of the first sale in Vietnam, to preserve novelty; protection would run 20 years from grant.
Fertiliser	The foliar product meets the national quality regulation; trials over two seasons; recognition dossier filed in month 10 and decided within the three-month appraisal; valid for five years.
Fungicide	Efficacy trials under a testing permit in months 3 to 18; registration filed in month 19; appraisal within four months; entry on the permitted list by amending circular; importer appointed under the registrant's authorisation.
Budget (illustrative)	Trials and registrations across the range: EUR 150,000 to 300,000 over two years; local regulatory and legal support: EUR 40,000 to 90,000.

Had the seed been a rice or maize variety, recognition after independent testing would have been needed before any sale.

Had the group wished to formulate the fungicide locally, the plant would have had to be in an industrial park or cluster and hold a production certificate from the provincial chairman.

Questions investors ask about crop inputs

Can a foreign company register a plant variety or fertiliser without a Vietnamese company?

Yes, if it has a representative office or branch operating in the seed or fertiliser field in Vietnam, under Articles 13(3) and 36(3) of the Law on Crop Production. Registration does not give trading rights, so importing and distributing the products still requires a company with the business licence that foreign-invested traders need.

How long does a variety recognition last?

From 1 January 2026, 20 years for annual crops and 25 years for perennial crops, extendable, under Article 15(2) of the Law on Crop Production as amended by Law No. 146/2025/QH15. Decisions issued before 2026 run for the same periods from their date of issue. The extension is filed within the six months before expiry.

Do fertiliser dealers still need a trading certificate?

No. From 2026, amended Article 42 of the Law on Crop Production requires only a lawful, identified place of business and sellers trained as the Ministry directs or holding a relevant intermediate qualification, and Decree No. 33/2026/ND-CP repealed the former certificate procedure. Fertiliser production still needs a five-year certificate from the provincial chairman.

Can I import a pesticide that is not on the permitted list?

Only for the purposes in Article 67(2) of Law No. 41/2013/QH13, such as trials for registration, research, re-export or manufacture for export under contract, and with an import permit from the provincial People's Committee chairman, appraised within five working days and valid for up to 12 months. It may not be sold or used domestically.

Why can a new fruit or seed origin take years to import?

Because planting materials, fresh fruit and fresh potato and sweet potato tubers are on the pest risk analysis list in Circular No. 14/2024/TT-BNNPTNT. The central authority must analyse pest risk on information from the exporting country before permitting imports, and only then are shipment permits issued.

THE 2027 HORIZON

- The one-year sale and use period for pesticides containing benfuracarb under Circular No. 75/2025/TT-BNNMT ends on 10 February 2027, and the two-year period for carbosulfan on 10 February 2028; distributors should run down stocks before those dates.
- The Government is to issue the decree on identifying and managing genetically modified and gene-edited organisms required by amended Article 65 of the Law on Biodiversity, which will decide whether gene-edited crops escape the GMO biosafety procedures.
- Because Law No. 146/2025/QH15 moved procedural powers to the Minister, the remaining provisions of Decrees No. 94/2019/ND-CP and 84/2019/ND-CP are expected to be consolidated into Ministry circulars; the Ministry also publishes an amending circular to the pesticide lists periodically.

Terms you will meet in the documents

English	Vietnamese	Meaning
Recognition of a variety for circulation	<i>Công nhận lưu hành giống cây trồng</i>	The decision allowing a variety of a main crop species to be produced and sold.
Self-declaration of a variety	<i>Tự công bố lưu hành giống cây trồng</i>	The producer's own declaration for varieties of other species (Article 17).
Plant variety protection certificate	<i>Bằng bảo hộ giống cây trồng</i>	The IP title giving exclusive rights in a new variety.
Recognition of fertiliser for circulation	<i>Công nhận phân bón lưu hành tại Việt Nam</i>	The five-year decision needed before a fertiliser is sold.
Certificate of eligibility to produce fertiliser	<i>Giấy chứng nhận đủ điều kiện sản xuất phân bón</i>	The five-year production licence issued by the provincial chairman.
Pesticide registration certificate	<i>Giấy chứng nhận đăng ký thuốc bảo vệ thực vật</i>	The five-year registration linked to the permitted list.
List of pesticides permitted for use	<i>Danh mục thuốc bảo vệ thực vật được phép sử dụng tại Việt Nam</i>	The Minister's list; currently Circular No. 75/2025/TT-BNNMT as amended.
Plant quarantine import permit	<i>Giấy phép kiểm dịch thực vật nhập khẩu</i>	The permit for articles on the pest risk analysis list.
Pest risk analysis	<i>Phân tích nguy cơ dịch hại</i>	The assessment required before a risk-listed article is first imported (Article 27).
Gene-edited organism	<i>Sinh vật chỉnh sửa gen</i>	An organism changed by gene technology without foreign or synthetic genetic material.

FOREIGN V VIETNAMESE INVESTOR

The product rules are the same for everyone: recognition, registration, the lists, quarantine and the production and trading conditions apply equally. The differences are in presence and trading rights. A foreign group may register varieties, fertilisers and pesticides through a representative office or branch in the sector, but needs a Vietnamese company with the business licence foreign-invested traders require to import and distribute, while a Vietnamese company trades on registration of the business line. Foreign breeders may protect varieties if their country has a plant variety protection agreement with Vietnam or they are established in Vietnam.

WATCH OUT FOR

- Selling a variety of a main crop species on self-declaration: recognition after independent testing is required.
- Losing novelty for plant variety protection by selling in Vietnam for more than a year before filing.
- Relying on advice predating 2026: fertiliser trading certificates were abolished, import permits moved to provinces and recognition terms lengthened.
- Assuming a fertiliser recognised abroad can be imported freely: it needs recognition in Vietnam or a permit for a listed purpose.
- Holding stocks of pesticides being phased out after the sale and use deadline.
- Locating a pesticide formulation plant outside an industrial park or cluster.
- Shipping planting material or fresh fruit from an origin for which no pest risk analysis has been completed.

OFFICIAL SOURCES

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- Law No. 31/2018/QH14 on Crop Production, article texts (Articles 13 to 17, 22, 28, 29, 36, 37, 41, 44, 45), hethongphapluat.com (secondary text source) — <https://hethongphapluat.com/luat-trong-trot-2018/dieu-13>
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- Circular No. 07/2026/TT-BNNMT of 23 January 2026 (English text, LuatVietnam) — <https://english.luatvietnam.vn/circular-no-07-2026-tt-bnnmt-dated-january-23-2026-of-the-ministry-of-agriculture-and-environment-detailing-a-number-of-articles-of-the-law-on-plant-425086-doc1.html>
- Department of Crop Production and Plant Protection: Circular No. 75/2025/TT-BNNMT on the permitted and banned pesticide lists — <https://ppd.gov.vn/tin-moi-nhat-289/thong-tu-so-752025tt-bnnmt-ban-hanh-danh-muc-thuoc-bao-ve-thuc-vat-duoc-phep-su-dung-tai-viet-nam-va-danh-muc-thuoc-bao-ve-thuc-vat-cam-su-dung-tai-viet-nam.html>
- Circular No. 28/2026/TT-BNNMT amending Circular No. 75/2025/TT-BNNMT (LuatVietnam) — <https://luatvietnam.vn/nong-nghiep/thong-tu-28-2026-tt-bnnmt-danh-muc-thuoc-bao-ve-thuc-vat-tai-viet-nam-439351-d1.html>
- Circular No. 14/2024/TT-BNNPTNT on the plant quarantine and pest risk analysis lists (caselaw.vn) — <https://caselaw.vn/van-ban-phap-luat/412608-thong-tu-so-14-2024-tt-bnnptnt-ngay-31-10-2024-cua-bo-truong-bo-nong-nghiep-va-phat-trien-nong-thon-ve-danh-muc-vat-the-thuoc-dien-kiem-dich-thuc-vat-danh-muc-vat-the-thuoc-dien-kiem-dich-thuc-vat-phai-phan-tich-nguy-co-dich-hai-truoc-khi-nhap-khau-vao-viet-nam>
- Department of Crop Production and Plant Protection: plant variety protection filings and grants — <https://www.ppd.gov.vn/bao-ho-giong-cay-trong.html>
- Law on Intellectual Property No. 50/2005/QH11, plant variety articles (Articles 157 to 159, 164, 169, 186, 190), hethongphapluat.com — <https://hethongphapluat.com/luat-so-huu-tri-tue-2005/dieu-169>

Horticulture: fruit, vegetables and flowers: the export figures, growing-area and packing-house codes under Decree No. 38/2026/ND-CP and Resolution No. 36/2026/NQ-CP, the China protocols and GACC registration, durian testing for cadmium and auramine O, US irradiation, EU residue checks and plant health, Japan, Korea and Australia, VietGAP and organic rules, flowers and greenhouses in Lam Dong, and the investment models, with a worked packhouse example

Reviewed 16 October 2026 · Prepared by a foreign investment lawyer (now retired) with 20 years' experience advising on Vietnamese investment law · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Fruit and vegetable exports reached a record USD 8.56 billion in 2025, up nearly 20%, according to the Ministry of Agriculture and Environment, and about USD 7.35 billion in the first nine months of 2026 (up 19.9%); durian alone earned about USD 3.86 billion in 2025, and China takes roughly 63% to 64% of the trade.
- Growing-area and packing-house codes are governed by Decree No. 38/2026/ND-CP of 24 January 2026 under Article 64 of Law No. 31/2018/QH14 on Crop Production as amended by Law No. 146/2025/QH15, and since 31 July 2026 by Resolution No. 36/2026/NQ-CP, which moved issuance online to the commune People's Committee, suspended the 10-hectare minimum and set decision periods of 3 or 10 working days.
- A code is suspended for a specific market after a quarantine or food safety breach, the holder has 60 days to report corrective action, and a code revoked for a market (for example for using a pesticide not on Vietnam's permitted list) cannot be re-applied for in that market for 12 months (Articles 11 and 12 of Decree No. 38/2026/ND-CP).
- China admits Vietnamese fruit product by product under protocols with its General Administration of Customs (GACC), most recently chilli and passion fruit (April 2025), jackfruit (from 1 June 2026) and pomelo and lime (signed 15 April 2026); durian consignments need cadmium and auramine O results from laboratories China recognises, and GACC Decree No. 280 has governed registration of overseas food producers since 1 June 2026.
- The EU checks Vietnamese durian at 20% of consignments and requires an official certificate with laboratory results for dragon fruit, okra and chilli under Implementing Regulation (EU) 2019/1793 as amended by Implementing Regulation (EU) 2026/1206, while the United States admits seven Vietnamese fruits, mostly after irradiation in Vietnam under APHIS work plans.
- A foreign-invested company may grow, pack, process and export horticultural produce without a sector-specific licence but cannot take transfers of agricultural land from households, so most foreign investors combine a packhouse or processing plant with contract farming through cooperatives that hold the growing-area codes.

The horticulture sector in figures

Horticulture (fruit, vegetables, flowers and ornamental plants) is the fastest-growing part of Vietnam's agricultural export trade. The Ministry of Agriculture and Environment (MAE) reported fruit and vegetable exports of **USD 8.56 billion in 2025**, a record and nearly 20% above 2024, within agricultural, forestry and fishery exports of USD 70.09 billion. For January to September 2026 MAE figures show about **USD 7.35 billion**, up 19.9%, and the Vietnam Fruit and Vegetable Association (Vinafruit) projects USD 9 billion to USD 10 billion for 2026. Sector-wide figures are in [Agricultural legal framework and regulators](#).

Durian dominates: about USD 3.86 billion in 2025 on Vinafruit figures, some 45% of the total, and USD 2.27 billion in the first eight months of 2026, up 47.8%, from more than 150,000 hectares led by Lam Dong, Dak Lak and Dong Thap. Coconut (nearly USD 534 million in 2025), dragon fruit (nearly USD 526 million) and banana (about USD 419 million) follow, then mango, jackfruit, pomelo, passion fruit, longan, lychee and chilli. China took about 64% of the trade in 2025 and 63% in 2026 to September, the United States about 7% and Korea about 3.8%. The legal consequence is that market access is negotiated

product by product, market by market and, in protocol markets, orchard by orchard: an orchard approved for China is not thereby approved for Korea, and a packhouse that loses its China approval may still ship to the EU.

Who regulates horticultural exports

The statutory base is Law No. 31/2018/QH14 on Crop Production and Law No. 41/2013/QH13 on Plant Protection and Quarantine, both amended by Law No. 146/2025/QH15, which amended fifteen agriculture and environment laws and took effect on 1 January 2026. Article 64 of the crop law, as amended, is the basis for growing-area and packing-house codes; the quarantine law governs the phytosanitary certificate. Inputs and the general plant quarantine procedure are explained in [Seeds, fertilisers, pesticides and plant quarantine](#).

The MAE's **Department of Crop Production and Plant Protection** (Cục Trồng trọt và Bảo vệ thực vật) negotiates protocols, forwards code lists to importing countries, receives their non-compliance notices and, through its regional plant quarantine offices, issues phytosanitary certificates. Codes are issued locally, now by the commune People's Committee, with a provincial agency as focal point. Food safety for processed products is covered in [Agro-processing, food safety, cooperatives and contract farming](#).

No sector licence is needed to grow fruit, vegetables or flowers or to run a packing house. A foreign investor's constraints are land ([Agricultural land and land accumulation](#); [FAQ 48](#)), the Investment Registration Certificate (IRC), preceded by investment policy approval where the State leases the land ([Investment policy approval](#)), and the registration of export rights as a business line. Exporting purchased produce does not in general need the business licence that Decree No. 09/2018/ND-CP, replaced by Decree No. 342/2026/ND-CP from 18 October 2026, requires for wholesale and retail distribution, but selling through the company's own domestic distribution does ([FAQ 95](#)).

Growing-area codes and packing-house codes

A **growing-area code** identifies a place where one crop is produced under one production process with uniform natural conditions; a **packing-house code** identifies a site where crop products are sorted, pre-processed, packed and stored (Article 3 of Decree No. 38/2026/ND-CP of 24 January 2026). Protocol markets, above all China but also the United States, Korea, Australia and Japan, accept only produce traced to approved codes. The code is both the unit of market access and the unit of sanction: a border finding is traced to the orchard and packhouse, and their codes are suspended for that market.

Article 6 of the decree requires a growing area of at least 10 hectares for perennial crops (unless the importing country sets another figure), a production process issued or endorsed by the plant protection authority, and production and harvest records. Article 7 requires a packing house to have a one-way layout with separate zones, power, clean water and drainage; equipment for receiving, sorting, packing and storage; a packing procedure and pest control; and records of origin, packing, sales, pest control, hygiene, training and chemical use. Export areas and facilities must also meet the importing country's quarantine and food safety rules. Under Article 9 a code reads province code, PUC or PHC, crop identifier and five-digit serial number.

Resolution No. 36/2026/NQ-CP of 31 July 2026, issued to clear the bottleneck before the Central Highlands durian harvest, applies until a decree amending Decree No. 38/2026/ND-CP takes effect. It suspends, among other provisions, the 10-hectare minimum, the Article 8 procedure and most forms. Applications go online through the National Public Service Portal to the **commune People's Committee**, on the principle of self-declaration; plots are identified by their national land database identifier, and a code neither creates nor replaces land use rights. If no code-requiring market is named, the commune issues the code within 3 working days and post-inspects within three months; if one is, it inspects and decides within 10 working days, the province sends the list to the MAE within 3 working days and the MAE forwards it to the importing country within 3 working days or on that country's timetable. Markets can be added without a new code. The importing country's own requirements still prevail (Article 5(7)), so an area too small for a protocol market may still be refused there.

Holders must self-monitor before every harvest (growing areas) or at least yearly (packing houses) (Article 10). A code is suspended if a requirement lapses, the holder fails to self-monitor or cooperate, or a quarantine or food safety violation is notified, and the holder must report corrective action within **60 days** (Article 11). It is revoked for banned chemicals or pesticides not on Vietnam's permitted list, forged documents, a change of crop or land use, or failure to remedy within 60 days (Article 12). Suspension and revocation operate **market by market**, and re-application for a market is barred for **12 months** after revocation. A packing house may pack for a code-requiring market only fruit from coded areas (Article 16(4)). Codes issued before 24 January 2026 remain valid until 24 January 2027 and must be converted (Article 19). On figures reported in July 2026, Vietnam had 9,546 growing-area and 1,525 packing-house export codes at May 2026, of which China had approved 4,323 and 1,332.

Obtaining a code: Decree No. 38/2026/ND-CP and Resolution No. 36/2026/NQ-CP

Point	Decree No. 38/2026/ND-CP	Resolution No. 36/2026/NQ-CP (from 31 July 2026)
Where to file	Provincial agency designated by the provincial chairperson	Commune People's Committee, online via the National Public Service Portal
Who may apply	Organisations and individuals	Organisations, individuals, households and household groups
Minimum area	10 ha for perennial crops	Suspended; the importing country's requirement still applies
Decision period	10 working days to inspect, then 2 to decide	3 working days, or 10 with inspection for code-requiring markets
Importing-country approval	MAE sends lists	Province to MAE within 3 working days; MAE onward within 3
Sanctions	Market-specific suspension; 60 days to remedy; 12-month bar after revocation	Unchanged

China: protocols, GACC registration and durian testing

China admits fresh Vietnamese fruit under phytosanitary protocols between the MAE and the **General Administration of Customs of China (GACC)**: fresh durian (2022); frozen durian and fresh coconut (19 August 2024); banana, sweet potato, mangosteen and watermelon; chilli and passion fruit (15 April 2025); jackfruit, whose protocol rules apply from 1 June 2026 under GACC Announcement No. 251 of 2025; and **pomelo and lime**, signed on 15 April 2026, for which Vietnam had submitted 221 growing-area codes and 63 packing facilities by August 2026. Dragon fruit, mango, longan, lychee and rambutan are long-standing exports under older arrangements. Oranges, mandarins, custard apple and avocado awaited protocols in August 2026.

The jackfruit rules show the pattern: orchards and packhouses registered with the MAE and listed by GACC; good agricultural practice and integrated pest management; year-round pest monitoring consistent with ISPM 6; hygienic packhouses that sort out damaged fruit and remove soil and debris; clean new packaging and ISPM 15 wood; Vietnamese pre-export sampling of 2% of lots (1% after a clean year); and Chinese inspection at entry, with return or destruction of non-compliant lots. Pomelo adds bagging at least 60 days before harvest.

Producer registration is separate. **GACC Decree No. 280**, published on 14 October 2025, replaced Decree No. 248 on 1 June 2026. Seventeen categories, including dried fruits, dehydrated vegetables and nuts, need inspection and recommendation by the exporting country's authority; other foods self-register online; registrations last five years and mostly renew automatically. Fresh vegetables left the Decree No. 280 lists and fall under GACC Announcement No. 219 of 2025, in force on 15 December 2025, which requires Chinese importers to declare the registration number of overseas enterprises for catalogued agricultural products. For fresh fruit the operative approval remains GACC's listing of the orchard and packhouse under the protocol.

Durian also faces a **testing regime**. China detected cadmium in Vietnamese and Thai durian from early 2024 and, from 10 January 2025, required certification that durian was free of auramine O, a banned yellow dye, so each consignment now needs results from a laboratory China recognises. Containers were stranded in early 2025; in May 2025 China revoked about 55 growing-area and 61 packing-house codes, and on 21 May 2025 approved 829 and 131 more; a laboratory shutdown in October 2025 halted clearance for about a week. About 50 recognised laboratories were reported in August 2026, none in the Central Highlands. Cadmium is partly a soil and fertiliser problem (Seeds, fertilisers, pesticides and plant quarantine). The MAE's agricultural product traceability system began operating on 1 July 2026.

The United States, Japan, Korea and Australia

United States. APHIS admits fresh fruit commodity by commodity under 7 CFR 319.56, and Vietnam has access for dragon fruit, rambutan, longan, lychee, star apple, mango and pomelo. These are generally irradiated in Vietnam at an APHIS-certified facility under 7 CFR Part 305, which sets a generic dose of 400 Gy for most insect pests (the 2022 pomelo work plan sets 150 Gy), after joint inspection by the Vietnamese authority and APHIS; cartons carry the orchard, packhouse and treatment-facility codes and the radura symbol. By July 2026 a plant in Tay Ninh had become the first approved for both gamma and X-ray treatment. Vapour heat treatment is not accepted for dragon fruit, and passion fruit access was expected during 2026. Residues must meet EPA tolerances, and importers are subject to

FDA supplier verification and prior notice. US tariffs have changed repeatedly, including after the Supreme Court decision of 20 February 2026 on emergency tariff powers, and should be checked at shipment ([Rice, coffee and key commodity exports](#)).

Japan admits dragon fruit (with vapour heat treatment), mango and lychee; longan is under negotiation and pomelo trials were under way in 2026. **Korea** admits dragon fruit, mango and, since 2024, pomelo, which needs vapour heat treatment at a registered facility (core 47°C for 20 minutes or 46.5°C for 40 minutes), annual orchard and packhouse registration, fortnightly orchard monitoring and joint inspection of at least 2% of cartons. Both countries apply positive-list residue systems with a 0.01 ppm default. **Australia** admits dragon fruit, lychee, longan, mango, passion fruit and, since 9 October 2025, pomelo, which must come from coded orchards and packhouses, be free of 19 listed pests and be irradiated. New Zealand admits several fruits, and in 2026 agreed in principle on cut flowers.

The European Union: residues, increased checks and plant health

The EU requires no growing-area codes. Under Regulation (EU) 2016/2031 and Implementing Regulation (EU) 2019/2072, fresh fruit and vegetables need a phytosanitary certificate, except pineapple, coconut, durian, banana and dates, and hosts of regulated pests such as non-European fruit flies meet special requirements.

Residue limits under Regulation (EC) No 396/2005 default to 0.01 mg/kg, so a pesticide lawful in Vietnam may still bar produce from the EU. Implementing Regulation (EU) 2019/1793, most recently amended by Implementing Regulation (EU) 2026/1206 of 9 June 2026 (in force 30 June 2026), places Vietnamese **durian** in Annex I, with identity and physical checks on 20% of consignments for pesticide residues, and **okra** (50%), **dragon fruit** (30%) and **chilli peppers** (50%) in Annex II, so each consignment also needs an official certificate with sampling and analysis results. Checks are at the importer's cost, and the lists are reviewed regularly. Organic imports need certification under Regulation (EU) 2018/848 and an electronic certificate of inspection; EVFTA tariffs are in [Rice, coffee and key commodity exports](#).

Main export markets for Vietnamese fruit at 16 October 2026

Market	Formal access (main items)	Key conditions	Points to watch
China	Durian (fresh, frozen), coconut, banana, sweet potato, mangosteen, watermelon, chilli, passion fruit, jackfruit, pomelo, lime; older trade in dragon fruit, mango, longan, lychee, rambutan	GACC-listed orchards and packhouses; GAP and IPM; pest monitoring; pre-export sampling	Durian cadmium and auramine O tests; market-specific code suspension; Decree No. 280 for processed goods
United States	Dragon fruit, rambutan, longan, lychee, star apple, mango, pomelo	APHIS work plan; irradiation in Vietnam; joint inspection; marked cartons	EPA tolerances; FDA supplier verification; tariffs
European Union	Most fruit and vegetables; no code system	Phytosanitary certificate (with exemptions); EU residue limits	Durian 20% checks; certificate and laboratory results for dragon fruit, okra, chilli

Market	Formal access (main items)	Key conditions	Points to watch
Korea	Dragon fruit, mango, pomelo	Annual registration; vapour heat treatment; joint inspection	Positive-list residues
Japan	Dragon fruit, mango, lychee	Approved quarantine treatment	Positive-list residues
Australia	Dragon fruit, lychee, longan, mango, passion fruit, pomelo	Coded orchards and packhouses; irradiation	Inspection on arrival

Standards that buyers require: VietGAP, GLOBALG.A.P. and organic

VietGAP, national standard TCVN 11892-1:2017 (under revision in 2025), is voluntary and certified by registered bodies, but VietGAP or an equivalent is in practice how an orchard shows the production process, records and pest management that codes and protocols demand. **GLOBALG.A.P.** is the usual requirement of EU and many Asian retailers. Neither replaces a code or a phytosanitary certificate.

Organic production is governed by Decree No. 109/2018/ND-CP of 29 August 2018, for which we found no replacement at 16 October 2026. Producers apply the national organic standard, or a foreign standard for exports; certificates from registered bodies last two years; the Vietnamese organic logo requires at least 95% certified organic ingredients; and Article 17 funds the survey and testing of eligible production areas and a one-off payment of certification costs for small producers. Each export market's organic scheme applies separately.

Flowers, greenhouses and the Lam Dong high-tech cluster

Flowers centre on Da Lat in **Lam Dong**, which since the July 2025 mergers includes the former Dak Nong and Binh Thuan. Its roughly 10,800 hectares of flowers produce more than 4.4 billion stems a year, but in 2024 only about 494 million stems (some 11%) were exported, to 23 markets. Targets for 2030 include exports above USD 217 million and at least five high-tech flower zones of more than 2,500 hectares. Protected varieties carry royalties (Seeds, fertilisers, pesticides and plant quarantine).

Article 4(7) of Decree No. 102/2024/ND-CP classes as **other agricultural land** land for nurseries, flowers and ornamentals, for greenhouses and other structures serving cultivation (including cultivation not on the soil), and for farm storage of produce, inputs and machinery. Greenhouses therefore need no change of land use, but a commercial packing and cold-storage plant serving many growers may need non-agricultural land, which should be confirmed with the province before the site is chosen.

Imported mother plants need a quarantine import permit (Article 28 of the quarantine law) and, for a species new to Vietnam, a pest risk analysis (Article 27). Plants with soil or growing media may enter only through border gates the MAE publishes and are held in quarantine isolation for **three months** (Articles 4 and 5 of Decree No. 38/2026/ND-CP). High-tech agriculture incentives are in Investment incentives and high-tech agriculture.

Investment models for a foreign horticulture investor

In an **estate** model the investor grows the fruit on land leased from the State for an approved project, contributed as capital by a Vietnamese partner, or held by an acquired company, since a company more than 50% foreign-owned cannot take transfers of agricultural land from households. It then controls the code and every input, which matters when one residue finding can close a market. In a **contract farming** model, dominant for durian, pomelo and dragon fruit, the investor buys from cooperatives and households under linkage contracts, often supplying seedlings, inputs and supervision for exclusive offtake. The codes are then usually held by the cooperative or household group, so the contract must settle who applies for and controls them, who pays for testing and who bears a rejected consignment ([Agro-processing, food safety, cooperatives and contract farming](#)).

A **packhouse and cold chain** puts the investor at the regulatory hub, since the packing-house code, treatment, testing and phytosanitary certification all pass through it. **Processing** (frozen durian, dried fruit, puree, coconut products) adds Vietnamese food safety certification and Chinese registration under Decree No. 280, is less exposed to border congestion, and is more likely to attract incentives ([FAQ 34](#)) and duty-free import of equipment ([FAQ 37](#)).

From orchard to an approved export code (protocol market)

- 1 Organise the area**
Map plots by land-parcel identifier, decide who holds the code and sign linkage contracts covering codes, inputs and testing.

- 2 Set up production**
Adopt an endorsed production process, VietGAP or equivalent, pest management and records; use only permitted pesticides within the market's limits.

- 3 Apply online**
File with the commune People's Committee through the National Public Service Portal, naming the markets.

- 4 Inspection and notice**
Code notice within 10 working days for a code-requiring market, otherwise 3, with post-inspection within three months.

- 5 Importing-country approval**
Province to MAE within 3 working days, MAE onward within 3; supply only after the market lists the code.

- 6 Run the season**
Self-monitor before harvest, pack only coded fruit, test where required and obtain a phytosanitary certificate per consignment.

Handle suspension

Report corrective action within 60 days or face revocation and a 12-month bar for that market.

Packhouse readiness before the season

Drawn from Articles 7, 10 and 16 of Decree No. 38/2026/ND-CP and the China, US and Korea work plans; the market's own plan prevails where stricter.

- ☐ **Code status**
Approved and active for each target market; old codes converted before 24 January 2027.
- ☐ **Layout**
One-way flow, separate raw and finished zones, hard floors, clean water and drainage.
- ☐ **Traceability**
Every lot linked to a growing area approved for the destination; no uncoded fruit.
- ☐ **Testing and treatment**
Recognised laboratories booked (cadmium and auramine O for durian to China); irradiation or vapour heat capacity booked.
- ☐ **Packaging**
Clean new cartons, ISPM 15 wood, required codes and marks.
- ☐ **Records**
Hygiene, pest control, chemical use, training and annual self-monitoring records.

WORKED EXAMPLE

A durian and pomelo export packhouse in Dong Thap

A Singapore fruit trader and a Vietnamese fruit company form a joint venture (70:30) to pack durian for China and pomelo for China, Korea and the United States. All dates, volumes, prices and costs are illustrative, not quotations or forecasts.

Months 0 to 2: entry	IRC from the provincial Department of Finance and company registration, with export rights and fruit packing and cold storage as business lines. The company sub-leases 2 ha in an industrial cluster, so no State lease or investment policy approval is needed. Capital USD 6 million, of which USD 4.5 million for the packhouse, 1,500 tonnes of cold rooms and sorting lines.
Months 2 to 4: supply	Linkage contracts with six cooperatives for 900 ha of durian and 400 ha of pomelo; the cooperatives hold the growing-area codes, and the company supplies technical staff, approved inputs and pre-harvest testing for exclusive offtake at a formula price.

Months 4 to 5: codes	Online applications for 26 growing areas and the packhouse, naming China, Korea and the United States. No minimum area applies under Resolution No. 36/2026/NQ-CP, but each durian area is kept above 10 ha because buyers expect it. Notices issue within 10 working days and the lists go to the MAE.
Months 5 to 9: approvals	GACC lists the durian areas and the packhouse; pomelo approval for China follows. Korean registration is completed, and vapour heat and US irradiation are contracted with approved facilities.
Months 9 to 12: first season	12,000 tonnes of durian at an assumed USD 3,300 a tonne (about USD 39.6 million) and 3,000 tonnes of pomelo; each durian consignment carries cadmium and auramine O results and a phytosanitary certificate.
Month 14: a finding	China notifies excess cadmium traced to one cooperative's area. That code is suspended for China only, and the area keeps supplying pomelo to Korea and the United States. The cooperative changes its fertiliser and files its corrective report on day 45, and the code is restored.
Contract result	The cooperative bears the rejected container only if its records show a non-approved input; otherwise the loss is shared. Disputes go to VIAC arbitration.

Had the 60-day deadline been missed, the code would have been revoked for China and barred there for 12 months.

Had the company leased State land for its own orchards, investment policy approval and the lease would have added months, but it would have controlled the code and every input.

Questions investors ask about horticulture

Do I need a growing-area code to export fruit from Vietnam?

Only where the importing country requires one, as China, the United States, Korea, Australia and other protocol markets do for the fruits concerned. The EU requires no codes but does require a phytosanitary certificate for most fruit and applies strict residue limits. Codes are issued under Decree No. 38/2026/ND-CP and Resolution No. 36/2026/NQ-CP and must then be approved by the importing country.

Who issues growing-area and packing-house codes now?

Since 31 July 2026, the chairperson of the commune People's Committee where the area or packing house is located, on an online application through the National Public Service Portal. The decision takes 3 working days, or 10 with inspection where a market requires codes; the province and the MAE then forward the list to the importing country.

What happens if China finds cadmium or auramine O in my durian?

The consignment may be returned or destroyed, and the growing-area and packing-house codes concerned can be suspended for China. The holder must report corrective action within 60 days; otherwise the code is revoked for China and cannot be re-applied for there for 12 months. Codes for other markets stay valid.

Can a foreign-invested company buy farmland for an orchard?

No. It cannot take transfers of agricultural land from households and individuals, but it may lease agricultural land from the State for an approved project, receive land use rights as capital or acquire a land-holding company. Most foreign horticulture investors therefore source through contract farming with cooperatives.

Must fruit for the United States be irradiated?

For most Vietnamese fruits with US access, yes. Dragon fruit, rambutan, longan, lychee, star apple, mango and pomelo are generally irradiated in Vietnam at an APHIS-certified facility under a bilateral work plan, after joint inspection. Vapour heat treatment is not accepted for dragon fruit, and passion fruit was still awaiting access in 2026.

THE 2027 HORIZON

- Resolution No. 36/2026/NQ-CP required a decree amending Decree No. 38/2026/ND-CP to be submitted in September 2026; we had not located a published amending decree at 16 October 2026, and the resolution lapses when one takes effect.
- Unconverted codes issued before 24 January 2026 lapse on 24 January 2027.
- China's first approvals of pomelo and lime areas, and protocols for oranges, mandarins, custard apple and avocado, were pending.
- US access for passion fruit was expected in 2026, Japan was assessing pomelo, and US Section 301 investigations covering Vietnam remained open.
- The EU's regular review of Implementing Regulation (EU) 2019/1793 may change the checks on durian, dragon fruit, okra and chilli.

Terms you will meet in the documents

English	Vietnamese	Meaning
Growing-area code	Mã số vùng trồng	Identifier of a registered growing area (PUC) under Article 64 of the Law on Crop Production.
Packing-house code	Mã số cơ sở đóng gói	Identifier of a registered packing facility (PHC).
Growing area	Vùng trồng	Place producing one crop under one process with uniform natural conditions.

English	Vietnamese	Meaning
Packing facility	<i>Cơ sở đóng gói</i>	Site where crop products are sorted, pre-processed, packed and stored.
Self-monitoring	<i>Tự giám sát</i>	The holder's own checks before harvest or at least yearly (Article 10).
Post-inspection	<i>Hậu kiểm</i>	Inspection after a code is issued.
Phytosanitary certificate	<i>Giấy chứng nhận kiểm dịch thực vật</i>	Plant health certificate for an export consignment.
Protocol	<i>Nghị định thư</i>	Bilateral agreement on the phytosanitary conditions for a product.
Organic agriculture	<i>Nông nghiệp hữu cơ</i>	Production under Decree No. 109/2018/ND-CP.

FOREIGN V VIETNAMESE INVESTOR

Codes, protocols and importing-country rules apply equally, and a foreign-invested company may hold codes in its own name. The differences are upstream. A Vietnamese company, including one at or below 50% foreign ownership (Article 3(46) of the Land Law), may take transfers of agricultural land from households under an approved agricultural land use plan; a company that follows the foreign-investor procedures may not, and must lease from the State, receive land as capital or acquire a land-holding company. Households and household groups, which may hold codes directly, are Vietnamese, so a foreign investor's supply usually rests on contracts with them or their cooperatives. A foreign-invested company also needs an IRC, investment policy approval where the State leases it land, and a business licence for its own domestic distribution.

WATCH OUT FOR

- Treating a Vietnamese code as market access: until the importing country lists it, the area cannot supply that market.
- Packing uncoded fruit for a protocol market, which risks suspension of the packhouse code.
- One use of a banned chemical or unlisted pesticide, which requires revocation; a pesticide lawful in Vietnam may exceed EU, Japanese or Korean limits.
- Missing the 60-day corrective report deadline after suspension.
- Peak-season testing capacity for durian; book recognised laboratories early.
- Linkage contracts silent on code ownership, testing costs and rejected consignments.
- Building a commercial packing and cold-storage plant on agricultural land without confirming the land classification.

OFFICIAL SOURCES

- Plant protection authority (ppd.gov.vn): Decree No. 38/2026/ND-CP of 24 January 2026 on import of plants with soil balls and growing-area and packing-house codes (full text) — <https://ppd.gov.vn/FileUpload/Documents/Thanh%20tra/2026/Ngh%E1%BB%8B%20%C4%91%E1%BB%8Bnh%20s%E1%BB%91%2038.2026.pdf>
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- Ministry of Agriculture and Environment: review of growing-area code procedures (8 July 2026 meeting) — <https://mae.gov.vn/ra-soat-toan-bo-quy-trinh-lien-quan-ve-cap-ma-so-vung-trong-22244.htm>
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Rice, coffee and key commodity exports: the rice export regime under Decree No. 365/2026/ND-CP, reserves, centralised contracts and the reference price frame, the one million hectare low-emission rice programme and carbon credits, coffee and the EU Deforestation Regulation, pepper, cashew, rubber, tea and cassava, free trade agreement tariff points, trade remedies, export procedures and certificates of origin, with a worked example

Reviewed 16 October 2026 · Prepared by a foreign investment lawyer (now retired) with 20 years' experience advising on Vietnamese investment law · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Rice exports have been governed since 1 October 2026 by Decree No. 365/2026/ND-CP of 23 September 2026, which replaced Decree No. 107/2018/ND-CP and Decree No. 01/2025/ND-CP; an exporter of ordinary rice needs a certificate of eligibility from the Ministry of Industry and Trade, at least one dedicated warehouse and one milling facility, and a circulation reserve, while exporters of organic, parboiled and micronutrient-fortified rice are exempt.
- Foreign-invested enterprises may export rice on the same footing as Vietnamese traders once they hold the certificate; only certificate holders may accept entrusted exports, and from 1 January 2028 exporters will be credit-rated on a 100-point scale used to allocate centralised export contracts.
- The one million hectare low-emission rice programme approved by Decision No. 1490/QD-TTg of 27 November 2023 covered about 354,800 ha by March 2026, and carbon credits from such projects may be transferred abroad only under Decree No. 112/2026/ND-CP of 1 April 2026, through the national registry.
- Coffee earned a record USD 8.57 billion in 2025 on MAE figures; under Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650, EU operators must apply EUDR due diligence to coffee, rubber and wood from 30 December 2026 (30 June 2027 for most micro and small operators), and Vietnam is classified as low risk.
- The EVFTA gives Vietnamese rice an 80,000-tonne annual duty-free quota (30,000 t milled, 20,000 t husked, 30,000 t fragrant) and fully liberalised broken rice; fragrant rice needs variety certification under Decree No. 103/2020/ND-CP as amended by Decree No. 11/2022/ND-CP, and certificates of origin are issued by MOIT under Decree No. 31/2018/ND-CP.

The commodity export economy in figures

Vietnam is among the world's largest exporters of rice, Robusta coffee, black pepper and cashew kernels. The Ministry of Agriculture and Environment (MAE) reported agro-forestry-fishery exports of **USD 70.09 billion** in 2025, up 12%, and USD 56.3 billion in the first nine months of 2026, up 7.8%. Each commodity has its own regulatory profile: rice is the only one with an export licensing regime, coffee and rubber are the Vietnamese products most exposed to the EU Deforestation Regulation, cashew and pepper depend on imported raw material, and cassava is sold almost entirely to China.

In 2025 coffee earned about USD 8.57 billion on about 1.5 million tonnes (MAE), while the Customs Department recorded rice exports of just over 8.06 million tonnes worth about USD 4.1 billion, down 27.6% in value. In the first nine months of 2026 rice reached 6.4 million tonnes and USD 3.11 billion, with the Philippines taking 40.9% by value, China 17.4% and Ghana 12.7%.

The rice export regime under Decree No. 365/2026/ND-CP

Rice is a conditional export. Since **1 October 2026** the regime has been set by Decree No. 365/2026/ND-CP of 23 September 2026 on rice export and import business, which repealed Decree No. 107/2018/ND-CP of 15 August 2018, its amending Decree No. 01/2025/ND-CP (in force from 1 March 2025) and Article 27(2) of Decree No. 85/2024/ND-CP under the Law on Prices. The Ministry of Industry and Trade (MOIT) administers it through its Import-Export Department, and Circular No. 65/2026/TT-BCT, in force from 1 October 2026, details centralised contracts, reporting, reserves and credit rating.

Under Articles 3 and 4 of the decree, traders of all economic sectors, including **foreign-invested enterprises**, may export rice if they are lawfully established and hold a **certificate of eligibility for rice export business**. The conditions are at least one dedicated warehouse for paddy and rice and at least one rice milling facility, each meeting food safety law and the applicable standards and technical regulations. They may be owned or leased, but a lease must be in writing and cover the validity of the certificate, and a holder may not lease its certified facilities to another trader for that trader's application. Only a certificate holder may accept an **entrusted export** (ủy thác xuất khẩu).

The conditions now operate by self-declaration followed by inspection: MOIT issues the certificate on the trader's declaration, and the provincial authority where the warehouse is located inspects the facilities within 45 days. MOIT reports that a complete file is processed in 10 working days instead of 15. Certificates issued under Decree No. 107/2018/ND-CP, which had a five-year term, remain valid until they expire.

Reserves, reporting, revocation and the exempt specialty rices

An ordinary rice exporter must maintain a **circulation reserve** (dự trữ lưu thông) of paddy and rice at the prescribed level. The repealed Decree No. 107/2018/ND-CP required at least 5% of the rice exported in the previous six months; the level now applicable is set by the 2026 decree and circular and should be confirmed from them. Reporting falls to one report a month, due by the 5th, and customs data reach MOIT monthly for cross-checking.

MOIT may revoke the certificate on the trader's request, on dissolution or bankruptcy, on loss of the enterprise or investment registration, where the trader has not been named as exporter on any export declaration for **12 consecutive months** without notifying a suspension, where it ceases to meet the conditions, made false declarations about its facilities or obtained the certificate by fraud, fails to follow the authority's directions, fails to report within 45 days after a reminder or fails to maintain the reserve, and on a competent agency's proposal.

Exporters of **organic, parboiled and micronutrient-fortified rice** need no certificate, warehouse, mill, reserve or periodic report, but must meet the quality, packaging, labelling, storage and traceability rules in Article 17 of the decree, and organic rice must be certified as organic.

Centralised contracts, the reference price frame and rice imports

Government-arranged contracts are allocated through **centralised export contracts**. Each fourth quarter the MAE, with the provinces, announces the paddy and rice available for export in the following year; designated **lead traders**, chosen with a rotation mechanism, sign and perform the contracts, exporting 20% directly and allocating 80% to other certified traders by entrusted export, according to MOIT. Allocation criteria include export performance, investment in raw-material zones and credit rating. Under Article 14, exporters will be **credit-rated** from **1 January 2028** on a 100-point scale in five levels, against ten criteria: credit; tax; customs; production linkage and offtake; rice brand development; export results; reporting and reserve compliance; warehouse and milling compliance; logistics; and occupational safety, fire prevention and disaster readiness.

The Prime Minister, on proposals from the Ministry of Finance, the MAE and MOIT, may adjust export operations and apply a **reference price frame for export rice** (khung giá gạo xuất khẩu); it is a tool applied when announced, not a standing minimum price. Rice importers must notify MOIT of their import plans and of changes to them (Articles 3(5) and 22), and existing importers had 45 days from 1 October 2026 to register their plans.

Under Decree No. 342/2026/ND-CP, which replaces Decree No. 09/2018/ND-CP from 18 October 2026, a foreign-invested company needs no trading business licence to export goods it buys in Vietnam, provided that it meets the conditions for conditional goods such as the rice certificate; domestic distribution of rice by a foreign-invested company is restricted, because rice is among the excluded goods in that regime ([FAQ 95](#)).

Low-emission rice and carbon credits

Decision No. 1490/QĐ-TTg of 27 November 2023 approved the scheme for **one million hectares of high-quality, low-emission rice** in the Mekong Delta by 2030, targeting emissions more than 10% below traditional cultivation, collection of all straw for reuse, and branded low-emission rice above 20% of the zone's rice exports. At a March 2026 MAE conference the programme was reported to cover 354,839 ha, almost double the initial 180,000 ha target, with seed use down 45%, fertiliser 30%, irrigation water 20%, and emissions down 3 to 4 tonnes of CO₂ equivalent per hectare per season. A **Vietnam Green Low-Emission Rice** label has been launched, and a first 500-tonne certified shipment went to Japan.

The programme offers investors organised cooperatives for contract farming (Agro-processing, food safety, cooperatives and contract farming), a sustainability claim for buyers in Japan and the EU, and possible carbon revenue.

Carbon is the least settled element. Decree No. 06/2022/ND-CP, amended by Decree No. 119/2025/ND-CP and Decree No. 83/2026/ND-CP, and Decision No. 232/QD-TTg of 24 January 2025 set a domestic carbon market roadmap with a pilot to 2028; the pilot trading scheme covers thermal power, steel and cement, not agriculture, so rice methane reductions are valuable mainly as offset credits or mitigation outcomes for foreign buyers. Decree No. 112/2026/ND-CP of 1 April 2026 governs the **international exchange of mitigation outcomes and carbon credits** under Articles 6.2 and 6.4 of the Paris Agreement: each transaction must be registered on Vietnam's national registry, and the MAE makes the corresponding adjustment for the Government. Credits cannot therefore be sold abroad informally, and contracts with cooperatives should allocate carbon rights and revenue expressly, because land use rights alone do not settle who owns a credit.

Coffee and the EU Deforestation Regulation

Vietnam is the world's largest Robusta producer, grown mainly by smallholders in the Central Highlands, now chiefly in the enlarged provinces of Dak Lak, Lam Dong and Gia Lai after the July 2025 mergers. Coffee needs no export licence; its main legal risk is **Regulation (EU) 2023/1115 on deforestation-free products** (EUDR), which covers coffee, rubber and wood alongside cattle, cocoa, oil palm and soya. Its application was postponed by Regulation (EU) 2024/3234 and again by **Regulation (EU) 2025/2650**, published on 23 December 2025: it now applies from **30 December 2026** to large and medium operators and traders (and micro and small enterprises already under the EU Timber Regulation) and from **30 June 2027** to other micro and small enterprises. The Commission's simplification review of 4 May 2026 included a draft delegated act that would add soluble coffee to the scope; its adoption had not been confirmed at 16 October 2026.

Under Commission Implementing Regulation (EU) 2025/1093, **Vietnam is classified as low risk**. EU operators placing Vietnamese coffee on the market therefore follow simplified due diligence: they must still collect the required information, including the **geolocation of every plot** and evidence that the coffee was produced in accordance with Vietnamese law, but need not assess and mitigate risk unless information points to one, and the authorities' checks cover about 1% of operators. The duty falls on the EU operator, but the Vietnamese exporter must in practice deliver lot-level traceability to the farm. The Vietnam Coffee and Cocoa Association estimated in August 2026 that only 35% to 40% of supply could yet comply. The legality limb ties back to land use rights (Agricultural land and land accumulation).

Pepper, cashew, rubber, tea and cassava

Pepper exports reached a record USD 1.66 billion in 2025 on 247,482 tonnes, up 26% in value (Vietnam Pepper and Spice Association), while 42,688 tonnes were imported for processing and re-export. **Cashew** kernel exports passed USD 5 billion for the first time, at about USD 5.2 billion on 766,585 tonnes, but domestic raw nuts cover only about 10% of needs and more than 2.9 million tonnes were imported, mainly from Africa and Cambodia. Both sectors turn on import law as much as export law: quarantine of raw material (Seeds, fertilisers, pesticides and plant quarantine), inspection and payment terms in contracts with foreign sellers, and residue limits in the EU and the United States.

Natural rubber is within the EUDR, so traceability to the plantation becomes a condition of EU sales from December 2026; in the first nine months of 2026 exports fell to 1.1 million tonnes and USD 2.18 billion, with China the dominant buyer. **Tea** is small, USD 167.9 million in the same period, and sensitive mainly to EU pesticide limits. **Cassava** products go almost wholly to China, which took more than 95% of volume in April 2025 on customs figures, so their exposure is to Chinese rules and demand.

Free trade agreements, trade remedies and market rules

The key agreements are the **EVFTA** (in force since 1 August 2020), the **UKVFTA** (since 1 May 2021), the **CPTPP** (for Vietnam since 14 January 2019) and the **RCEP** (since 1 January 2022); the general mechanics are in Customs and import duties. Under the EVFTA the EU grants Vietnamese rice an annual duty-free quota of **80,000 tonnes**, 30,000 tonnes milled, 20,000 tonnes husked and 30,000 tonnes fragrant, and has fully liberalised broken rice. The EU allocates it to its importers. Fragrant rice qualifies only if its variety is certified by the Department of Crop Production and Plant Protection under Decree No. 103/2020/ND-CP as amended by Decree No. 11/2022/ND-CP, which also covers the UK quota of nearly 14,000 tonnes; nine varieties are eligible, including Jasmine 85, ST5, ST20, OM4900 and OM5451, and certification takes five working days from a valid dossier.

Green coffee already enters the EU duty-free, and pepper and cashew kernels face low duties in the main markets, so non-tariff rules weigh more: residue limits, the EU's increased official controls under Regulation (EU) 2019/1793, plant health certificates and China's registration of overseas food producers (Horticulture: fruit, vegetables and flowers).

Trade remedies are concentrated in the United States, where anti-dumping orders apply to Vietnamese frozen fish fillets, warmwater shrimp and honey (Livestock, aquaculture and animal health). The wider US tariff position has moved repeatedly since the US Supreme Court held on 20 February 2026 that the International Emergency Economic Powers Act does not authorise tariffs, and negotiations on a reciprocal trade agreement were reported on 1 October 2026 to be continuing, so the US duty on a product must be checked at the date of contract. Where pepper or cashew processed in Vietnam contains imported raw material, the product-specific rule decides whether it is Vietnamese for preference purposes.

Export procedures and certificates of origin

An agricultural export typically needs five sets of documents: the electronic **customs declaration** through VNACCS/VCIS (these commodities bear no export duty and are zero-rated for VAT, see VAT and e-invoicing); a **phytosanitary certificate** from the plant quarantine service of the Department of Crop Production and Plant Protection where the importing country requires one; **food safety documents**, including registration of the producer with China's customs authority for many processed goods (Agro-processing, food safety, cooperatives and contract farming); the commodity-specific papers, such as the rice certificate, the EU fragrant rice variety certificate and, from December 2026, the geolocation and legality data the EU operator needs for its due diligence statement; and the **certificate of origin**.

Origin is governed by Decree No. 31/2018/ND-CP detailing the Law on Foreign Trade Management, still cited by MOIT circulars as the base instrument in May 2026, with a circular for each agreement's rules. MOIT's regional import-export offices issue preferential certificates, mostly online through the eCoSys

system, and since 5 May 2025, under Decision No. 1103/QĐ-BCT, MOIT has also issued non-preferential certificates in place of the Vietnam Chamber of Commerce and Industry. Some agreements, including the CPTPP, also permit self-certification. A replacement decree on origin was in draft in 2025, so the instrument in force should be confirmed at shipment.

Setting up as a rice exporter (ordinary rice)

- 1 Form the vehicle**
 Establish the company (with an IRC for a foreign investor) and register rice trading and export lines; no trading licence is needed to export goods bought in Vietnam.
- 2 Secure the warehouse and mill**
 Own or lease at least one dedicated paddy and rice warehouse and one milling facility meeting food safety and technical regulations, under a written lease covering the certificate's validity.
- 3 Apply to MOIT**
 File the application with the self-declaration of the facilities; MOIT reports 10 working days for a complete file.
- 4 Pass the post-inspection**
 The provincial authority where the warehouse is located inspects within 45 days; false declarations are a revocation ground.
- 5 Hold the reserve and report**
 Maintain the circulation reserve at the level fixed by the 2026 decree and circular and file the monthly report by the 5th.
- 6 Export regularly in own name**
 Appear as exporter on declarations at least once in every 12 months, with phytosanitary and origin documents for each shipment.
- 7 Build the rating record**
 Linkage contracts, a registered brand and clean tax and customs records will be scored from 1 January 2028.

Key commodities at a glance (October 2026)

Commodity	Recent export figures	Main legal points
Rice	2025: 8.06 million t, about USD 4.1 billion (Customs); 9M 2026: 6.4 million t, USD 3.11 billion (MAE)	MOIT certificate, warehouse and mill, reserve, monthly report (Decree No. 365/2026/ND-CP); EVFTA quota; fragrant variety certificate
Coffee	2025: about 1.5 million t, USD 8.57 billion (MAE); 9M 2026: 1.4 million t, USD 6.54 billion	No export licence; EUDR from 30 December 2026; Vietnam low risk; plot geolocation

Commodity	Recent export figures	Main legal points
Cashew kernels	2025: 766,585 t, about USD 5.2 billion; raw nut imports above 2.9 million t	Import quarantine and supply-contract risk; residue limits; origin of processed goods
Pepper	2025: 247,482 t, USD 1.66 billion (record)	Residue limits; re-export of imported pepper; US tariff position
Natural rubber	9M 2026: 1.1 million t, USD 2.18 billion	EUDR from 30 December 2026; plantation land checks
Tea	9M 2026: USD 167.9 million	EU pesticide limits
Cassava products	China above 95% of volume (April 2025)	Chinese registration and quality rules; concentration risk
Low-emission rice credits	354,839 ha enrolled (March 2026)	Decision No. 1490/QĐ-TTg; transfer abroad only under Decree No. 112/2026/ND-CP

WORKED EXAMPLE

A foreign-owned trader exporting rice and coffee

A Singapore-owned limited liability company is formed in Can Tho to export rice, with a coffee sourcing office in Dak Lak supplying an EU roaster. All figures are illustrative and are not market data or quotations.

Months 1 to 2	IRC and enterprise registration; six-year lease of a 6,000-tonne warehouse and a mill in Dong Thap, longer than the certificate it supports.
Month 3	MOIT certificate issued on the self-declaration; the provincial inspection a month later finds the facilities compliant.
Months 3 to 12	Linkage contracts with three low-emission programme cooperatives for 2,000 ha; carbon rights reserved to the company, with 40% of net carbon revenue to the cooperatives, and no sale abroad before registration under Decree No. 112/2026/ND-CP.
Year 1 rice sales	40,000 t, including certified OM5451 fragrant rice sold to an EU importer holding EVFTA quota; reserve maintained and monthly reports filed.
Coffee, late 2026	2,500 smallholder plots mapped with geolocation and land-use evidence; lots segregated so that the roaster can file due diligence statements for shipments from 30 December 2026.
Year 2	Monthly exports in its own name, avoiding the 12-month dormancy ground; credit-rating file prepared for 2028.

Had the company exported only certified organic rice, it would have needed no certificate, warehouse, mill, reserve or monthly report, though Article 17 of the decree would still apply.

Had the coffee gone to a US buyer, the EUDR would not apply, but the US tariff and origin position would need checking at the date of contract.

Questions investors ask about commodity exports

Can a foreign-owned company export rice from Vietnam?

Yes. Decree No. 365/2026/ND-CP allows traders of all economic sectors, including foreign-invested enterprises, to export rice once they hold MOIT's certificate of eligibility, which requires at least one dedicated warehouse and one milling facility, owned or leased, and a circulation reserve. Exporters of organic, parboiled and fortified rice are exempt.

What happened to Decree No. 107/2018/ND-CP?

It was repealed from 1 October 2026, with its amending Decree No. 01/2025/ND-CP, by Decree No. 365/2026/ND-CP of 23 September 2026 on rice export and import business. Certificates issued under the old decree remain valid until they expire, so existing exporters need not reapply unless they seek reissue or amendment.

Does the EU Deforestation Regulation apply to Vietnamese coffee now?

From 30 December 2026 for large and medium EU operators and traders, and from 30 June 2027 for most micro and small enterprises, under Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650. Vietnam is classified as low risk, so simplified due diligence applies, but plot geolocation and legality evidence are still required.

Who may sell carbon credits from low-emission rice abroad?

International transfers of mitigation outcomes and carbon credits are governed by Decree No. 112/2026/ND-CP of 1 April 2026: each transaction must be registered on Vietnam's national registry, and the MAE makes the corresponding adjustment. Contracts with cooperatives should allocate carbon rights and revenue expressly, because land use rights alone do not settle ownership.

How does the EVFTA rice quota work?

The EU grants Vietnam an annual duty-free quota of 80,000 tonnes, 30,000 t milled, 20,000 t husked and 30,000 t fragrant, with broken rice fully liberalised. The EU allocates the quota to its importers, so the exporter sells to a quota holder, and fragrant rice must be variety-certified under Decree No. 103/2020/ND-CP as amended.

THE 2027 HORIZON

- The first cycle under Decree No. 365/2026/ND-CP and Circular No. 65/2026/TT-BCT: the MAE's fourth-quarter announcement of exportable rice for 2027 and the first designation of lead traders under the rotation mechanism.
- EUDR obligations begin on 30 December 2026 for large and medium operators and on 30 June 2027 for most micro and small enterprises; the delegated act on product scope, which would add soluble coffee, was pending after the May 2026 review.
- The law amending ten laws in the agriculture and environment field, passed in August 2026, takes effect on 1 January 2027 and amends the Law on Crop Production and the Law on Plant Protection and Quarantine; crop and quarantine procedures should be rechecked for 2027 shipments.
- Credit rating of rice exporters starts on 1 January 2028, so conduct in 2027 will feed the first ratings.
- The outcome of the Vietnam-United States reciprocal trade negotiations will set US duties on coffee, pepper, cashew and other agricultural goods.

Terms you will meet in the documents

English	Vietnamese	Meaning
Certificate of eligibility for rice export business	<i>Giấy chứng nhận đủ điều kiện kinh doanh xuất khẩu gạo</i>	MOIT's certificate required to export ordinary rice.
Dedicated warehouse	<i>Kho chuyên dùng chứa thóc, gạo</i>	The paddy and rice store an exporter must own or lease.
Circulation reserve	<i>Dự trữ lưu thông</i>	The stock of paddy and rice an exporter must hold.
Entrusted export	<i>Ủy thác xuất khẩu</i>	Export on another's behalf, open only to certificate holders.
Centralised export contract	<i>Hợp đồng xuất khẩu gạo tập trung</i>	A Government-arranged contract performed through lead traders.
Lead trader	<i>Thương nhân đầu mối</i>	A trader designated to sign and perform centralised contracts.
Credit rating of exporters	<i>Đánh giá mức độ tín nhiệm</i>	The 100-point rating of rice exporters from 1 January 2028.
Certificate of origin	<i>Giấy chứng nhận xuất xứ hàng hóa (C/O)</i>	Proof of origin for a preferential or non-preferential tariff.

FOREIGN V VIETNAMESE INVESTOR

The rice export conditions, reserve and reporting duties and revocation grounds apply equally to foreign-invested and Vietnamese traders, and both may become lead traders. A foreign investor must first form a Vietnamese company with an IRC; it may then export goods bought in Vietnam without a trading business licence, but its domestic distribution of rice is restricted because rice is among the goods excluded from foreign-invested distribution, whereas a Vietnamese company needs no such licence. A foreign-invested company cannot take transfers of agricultural land from households and individuals, so it usually secures supply through contract farming, and its carbon and EUDR positions depend on how well those contracts allocate rights and data.

WATCH OUT FOR

- Letting a rice export certificate fall dormant: no export declaration in the trader's name for 12 consecutive months is a revocation ground.
- Leasing a warehouse or mill for less than the certificate's validity, or relying on facilities used for another trader's certificate.
- Exporting through an unlicensed partner under an entrustment arrangement.
- Assuming the old 5% reserve still applies without checking the 2026 decree and circular.
- Selling rice carbon credits abroad before registration under Decree No. 112/2026/ND-CP, or without clear allocation of carbon rights.
- Leaving EUDR farm mapping until the EU buyer asks; from 30 December 2026 shipments without geolocation data cannot be placed on the EU market.
- Claiming FTA preference for processed cashew or pepper made from imported raw material without testing the product-specific rule.

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Livestock, aquaculture and animal health: the Law on Animal Husbandry and its 2025 amendments, farm scale, density and the certificate for large-scale farms, feed and breeds, disease control, quarantine, slaughter and veterinary drugs under the Law on Veterinary Medicine, aquaculture and sea-area allocation under the Fisheries Law, shrimp and pangasius exports, the EU IUU yellow card and US trade remedies, with a worked example

Reviewed 16 October 2026 · Prepared by a foreign investment lawyer (now retired) with 20 years' experience
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WHAT YOU NEED TO KNOW

- Law No. 146/2025/QH15, in force from 1 January 2026, amended the Law on Animal Husbandry No. 32/2018/QH14, the Law on Veterinary Medicine No. 79/2015/QH13 and the Law on Fisheries No. 18/2017/QH14, moving many approvals to provincial chairpersons and communes; a further law amending ten agriculture and environment laws takes effect on 1 January 2027.
- A large-scale livestock farm needs a certificate of eligibility from the agency designated by the provincial chairperson under Article 23 of Decree No. 13/2020/ND-CP as amended by Decree No. 32/2026/ND-CP: the dossier is appraised within 5 working days, an on-site assessment is organised within 15 working days and the certificate issues within 5 working days of a successful assessment, with surveillance every 36 months.
- Complete and concentrated feeds are self-announced on the MAE portal, supplementary feeds must be appraised before announcement and may circulate for 5 years, only announced feed may be imported, and antibiotics for disease prevention in feed and veterinary drugs were phased out completely by 31 December 2025 under Article 12 of Decree No. 13/2020/ND-CP.
- Veterinary drug circulation certificates last 5 years, with renewal filed 3 months before expiry; production certificates for pharmaceutical forms and vaccines are issued by the Minister and others by the provincial chairperson, and outbreaks are declared by the commune, provincial or ministerial level according to their spread.
- Marine aquaculture now needs a plan or project and an allocation of sea area under Article 44 of the Fisheries Law as replaced in 2025, for up to 50 years with extensions totalling up to 20 years; seafood exports reached USD 11.32 billion in 2025 (MAE), and the EU's IUU yellow card, in place since October 2017, had not been lifted at 16 October 2026.

The sector, the statute book and the regulators

Livestock and aquaculture attract foreign capital into integrated pig and poultry farming, feed mills, hatcheries and seafood processing. Seafood is the larger export: the Ministry of Agriculture and Environment (MAE) reported seafood exports of **USD 11.32 billion** in 2025, and the Vietnam Association of Seafood Exporters and Producers (VASEP) estimated shrimp at more than USD 4.6 billion and pangasius at more than USD 2.1 billion. In the first nine months of 2026 VASEP recorded USD 9.10 billion, up 11.4%, including shrimp of USD 3.75 billion and pangasius of USD 1.74 billion. Livestock products, sold mainly at home, exported USD 627.8 million in 2025.

Three laws govern the sector: the **Law on Animal Husbandry No. 32/2018/QH14**, the **Law on Veterinary Medicine No. 79/2015/QH13** and the **Law on Fisheries No. 18/2017/QH14**. All three were amended by **Law No. 146/2025/QH15** of 11 December 2025, which amended fifteen laws in the agriculture and environment field from 1 January 2026, and all three are amended again by the law amending ten laws in the field passed in August 2026, which takes effect on 1 January 2027 and removes further business conditions and procedures. The main implementing decrees are Decree No. 13/2020/ND-CP on animal husbandry, as amended by Decree No. 46/2022/ND-CP and Decree No. 32/2026/ND-CP of 21 January 2026 (consolidated as Document No. 23/VBHN-BNNMT of 27 February 2026); Decree No. 35/2016/ND-CP on veterinary medicine; and Decree No. 26/2019/ND-CP on fisheries, as amended by Decree No. 37/2024/ND-CP. Penalties are set by Decree No. 211/2026/ND-CP of 16 June 2026 for livestock and Decree No. 38/2024/ND-CP for fisheries.

At central level the MAE acts through its Department of Livestock Production and Animal Health (Cục Chăn nuôi và Thú y) and its fisheries department, which also handles fisheries surveillance (see [Agricultural legal framework and regulators](#)). The 2025 and 2026 reforms moved most licensing to the **provincial People's Committee chairperson** and the agency he or she designates, and gave communes, through the new **commune veterinary** function (thú y xã), front-line roles in disease reporting and slaughter control.

Farm scale, siting and density

The law classifies livestock facilities as large-scale, medium-scale and small-scale farms and household farming (Article 52). Scale is measured in **livestock units** (đơn vị vật nuôi), each corresponding to 500 kg of live weight, with coefficients converting each species and age into units. Decree No. 13/2020/ND-CP as first issued set large-scale farms at 300 units or more, medium at 30 to under 300, small at 10 to under 30 and household farming below 10. Decree No. 32/2026/ND-CP rewrote Article 21 without the figures, and Law No. 146/2025/QH15 transferred the detailing of Article 52 from the Government to the Minister, so the thresholds in force should be confirmed in the Minister's current rules before a project is designed around one category.

Every farm must meet the conditions in Article 55(1) of the law: a location consistent with planning and the permitted livestock density, barns and equipment suited to the species, records sufficient for traceability kept for at least one year, environmental protection measures and safe distances; Law No. 146/2025/QH15 trimmed the list. Article 5 of Circular No. 23/2019/TT-BNNPTNT, as issued, sets minimum distances from residential areas of 100 m for small, 200 m for medium and 400 m for large farms, and from schools, hospitals, markets and community water sources of 150 m, 300 m and 500 m respectively, with 50 m between farms of different owners; the current text of the circular should be checked for amendments. Medium and small farms are inspected by the provincial agency every three years and must remedy any breach within six months. Livestock operators also declare their activity to the commune People's Committee under Article 54 of the law, and the Minister now regulates farm codes and traceability under Article 11(4) as amended.

Density is a planning constraint. Under Article 53 as amended, the Minister sets livestock density by region and each province sets density for its territory, measured against the total agricultural land area (Article 22 of the decree); provinces have issued 2026 decisions running to 2030, such as Decision No. 77/2026/QĐ-UBND of Thai Nguyen and Decision No. 70/2026/QĐ-UBND of Ca Mau. The provincial People's Council decides the areas in which livestock farming is prohibited and the support for relocating farms out of them (Article 80 as amended). A site search should therefore begin with the province's density decision and prohibited-area map, then the land route ([Agricultural land and land accumulation](#)) and the environmental assessment ([FAQ 89](#)).

The certificate for large-scale farms

A large-scale farm may operate only with a **certificate of eligibility for livestock farming** (Giấy chứng nhận đủ điều kiện chăn nuôi), required by Article 55(2) of the law. Under Article 23 of Decree No. 13/2020/ND-CP as amended, it is issued and revoked by the agency assigned by the provincial

chairperson where the farm is located, or, for a farm straddling provinces, where its investment procedure was registered. The dossier is an application (Form 01.ĐKCN) and an explanation of the farm's conditions (Form 02.ĐKCN).

The authority appraises a complete dossier within **5 working days**, establishes an assessment team within **15 working days** to inspect the farm against Article 55(1), and issues the certificate within **5 working days** after a successful assessment; a farm that fails has six months to remedy and report. The authority then conducts surveillance every **36 months**, giving six months' notice, and revokes the certificate where the farm no longer meets the conditions and fails to remedy as committed. Operating a farm that requires a certificate without one is fined VND 15 million to 20 million under Article 25 of Decree No. 211/2026/ND-CP, before remedial measures, and the decree caps fines at VND 100 million for individuals and VND 200 million for organisations.

The certificate is the last step: a greenfield farm will already have needed land, environmental approval, construction approvals and, for a foreign investor, an IRC, and may qualify for incentives ([Investment incentives and high-tech agriculture](#)).

Feed and breeds

Feed is regulated by product announcement and facility certification. **Complete compound feed and concentrates** are self-announced on the MAE portal, and the producer or importer may trade immediately after announcement on its own responsibility (Article 8a of the decree). **Supplementary feed** must be appraised before announcement and may then circulate for five years, with re-announcement due within six months before expiry (Article 33 of the law as replaced; Article 8b of the decree). The appraisal is performed by the MAE agency until 31 December 2026 and by the provincial chairperson from 1 January 2027. Only feed already announced may be imported, save for permitted imports for fairs, research, testing or export production (Article 41(3) of the law), and State quality inspection of imported feed moves from the MAE agency to the provinces on the same date.

A feed mill needs a **certificate of eligibility for feed production**: the MAE agency issues it for mills producing for export where the importing country so requires, and the provincial agency for all others (Article 10 of the decree); a complete dossier is appraised within 10 working days, and surveillance follows every 48 months, or 60 months for mills certified to ISO, GMP or HACCP standards. Antibiotics may be used in feed only for young animals within defined age or weight limits, such as piglets up to 25 kg, and only in complete feed for livestock and concentrates for ruminants; under Article 12 the use of antibiotics for disease prevention was phased out in stages, ending on **31 December 2025** for the last category.

For **breeds**, the Minister now sets the procedure for importing breeding bulls, semen and embryos of cattle (Article 20(4) of the Law on Animal Husbandry as amended), the export or international exchange of breeds on the export-prohibited list requires the Minister's approval (Articles 15 and 21), and a new breed is recognised only on testing at a qualified facility or equivalent scientific results (Articles 26 and 30). Imports of high-risk livestock products can trigger inspection of the producer abroad (Article 28 of the decree).

Disease control, quarantine and slaughter

African swine fever, first confirmed in Vietnam in February 2019, remains endemic, and Vietnamese live attenuated vaccines have been licensed for use since 2022; avian influenza and foot-and-mouth disease are recurrent. Under Article 26 of the Law on Veterinary Medicine as amended, an outbreak confined to one commune is declared by the commune chairperson, one spreading to two or more communes by the provincial chairperson, and one spreading to two or more provinces by the Minister; the end of an outbreak is declared only after the central veterinary authority has appraised the provincial request (Article 36). Producers aiming at export markets that demand regionalisation can be certified as **disease-safe facilities or zones** under Circular No. 24/2022/TT-BNNPTNT, amended in 2026 by Circular No. 20/2026/TT-BNNMT.

Quarantine follows the movement. Animals and products transported out of a province must be registered for quarantine with the provincial veterinary agency (Article 39 as amended). Imports, exports and temporary imports for re-export are registered with the MAE and declared at the border to the central veterinary authority (Articles 41 to 50 as amended), with parallel provisions for aquatic animals and products (Articles 53 to 58).

Slaughter is moving into concentrated slaughterhouses that meet veterinary hygiene conditions; communes help build the network and supervise slaughter, transport and trade locally (Article 76 as amended). In August 2026 Hanoi approved a network of 28 concentrated facilities in 25 communes to be completed by the fourth quarter of 2028, many still without investors; network approval does not replace each project's own investment, land and environmental procedures. Food safety for meat and processed products is covered in Agro-processing, food safety, cooperatives and contract farming.

Veterinary drugs and practitioners

A veterinary drug may circulate only if it meets the national technical regulation and holds a **circulation certificate** (Giấy chứng nhận lưu hành), valid for five years; renewal must be filed three months before expiry, and reissue is needed on a change of composition or formula (Articles 78 to 82 as amended). The **certificate of eligibility for producing veterinary drugs** is issued by the Minister for pharmaceutical forms and vaccines and by the provincial chairperson for other products, and certificates for trading and importing veterinary drugs are issued by the provincial chairperson (Articles 96 to 98). Imports of vaccines, microorganisms and drug ingredients are registered with the MAE, and the province checks quality at the border (Article 100). Individuals need a **veterinary practising certificate** from the provincial chairperson, valid for five years (Article 109).

A foreign drug or vaccine group usually registers its products through a Vietnamese importer or subsidiary; local manufacture needs a ministerial production certificate and a technology licence structured with the transfer rules in mind (Technology transfer and licensing).

Aquaculture, breeding stock and sea areas

Under Article 38 of the Law on Fisheries, an aquaculture facility must meet conditions on location and land or water-surface use, infrastructure and equipment, environmental, veterinary and labour safety, and food safety, and cage or raft farming and the **key farmed species** designated by the Prime Minister,

in practice black tiger shrimp, whiteleg shrimp and pangasius, must be registered. Breeding facilities need university-qualified technical staff (Article 28(2)(a) as amended), only listed species may be traded, and feed and environmental treatment products must meet the Minister's national technical regulations and publish the standards they apply (Articles 23 and 31 as amended). The details are in Decree No. 26/2019/ND-CP as amended by Decree No. 37/2024/ND-CP.

Marine aquaculture changed on 1 January 2026. Law No. 146/2025/QH15 repealed the separate licence for aquaculture at sea (Articles 38(3) and 39) and replaced Article 44: aquaculture at sea now requires an aquaculture **plan or project** and an **allocation of the sea area**, consistent with marine spatial, coastal and provincial planning and with defence and security requirements. Allocation runs for up to **50 years** from the decision, extendable several times for a combined total of up to 20 years. Sea-area use fees are waived only for Vietnamese individuals moving from coastal fishing to aquaculture and permanent local residents living mainly from aquaculture, within three nautical miles of the mean lowest low-water line, and individuals may mortgage assets they own on the allocated area (Article 46(2)). The general rules on sea-area allocation are in Decree No. 11/2021/ND-CP as amended, and pond and onshore aquaculture use land under the Land Law ([How foreign-invested companies access land](#)).

For foreign investors the line falls between fishing and farming. Marine fishing in Vietnamese waters is among the lines closed to foreign investors ([Market access](#)), while aquaculture, hatcheries, feed and seafood processing are open. Offshore projects depend on the province allocating sea area, so early engagement on the marine spatial plan and defence clearance is essential.

Seafood exports, the EU yellow card and US trade remedies

The European Commission issued Vietnam a **yellow card** for illegal, unreported and unregulated (IUU) fishing on 23 October 2017. Provinces were still implementing recommendations from the Commission's fifth inspection in September 2026, and Ho Chi Minh City designated temporary landing sites from 29 September 2026 expressly to help lift it, so the card remained in place at 16 October 2026. The yellow card affects wild-caught products, whose consignments to the EU need validated catch certificates and face heavier checks; farmed shrimp and pangasius fall outside the catch certificate scheme. Decree No. 38/2024/ND-CP sets heavy fines for IUU breaches.

In the United States, anti-dumping orders apply to frozen fish fillets (pangasius) and frozen warmwater shrimp from Vietnam. In February 2026 the US Department of Commerce issued the final results of the 19th administrative review of the shrimp order, for February 2023 to January 2024, with margins of 25.76% for the two mandatory respondents and 4.58% for separate-rate companies. VASEP reports that US tariff costs and Marine Mammal Protection Act documentation continue to weigh on trade. For China, which drove 2026 growth, the producer must be registered with Chinese customs and meet its labelling and testing rules ([Horticulture: fruit, vegetables and flowers](#)); and the wider tariff and origin points are in [Rice, coffee and key commodity exports](#).

From site to stocked barns: licensing a large-scale livestock farm

1 Screen the site

Check the provincial density decision, prohibited areas, distance rules and land use planning before acquiring any interest.

2 Register the investment

Obtain the IRC (foreign investor) or investment policy approval where required, and confirm any incentives.

3 Secure the land

Lease the land from the State or acquire it through a permitted route, and settle compensation and land rent.

4 Obtain environmental approval

Prepare the environmental impact assessment or environmental licence required for the farm's scale and waste system.

5 Build and equip

Construct barns, waste treatment and biosecurity to Article 55(1) standards, with records ready for traceability.

6 Apply for the certificate

File Forms 01.ĐKCN and 02.ĐKCN with the provincial agency; appraisal 5 working days, assessment within 15 working days, certificate within 5 working days.

7 Operate and maintain

Declare stock to the commune, register quarantine for movements, follow vaccination programmes and prepare for surveillance every 36 months.

Permits and filings at a glance (October 2026)

Activity	What is needed	Authority and source
Large-scale livestock farm	Certificate of eligibility for livestock farming; surveillance every 36 months	Agency of provincial chairperson; Law No. 32/2018/QH14, Article 55(2); Decree No. 13/2020/ND-CP, Articles 23 and 24
Complete feed and concentrates	Self-announcement on the MAE portal	Decree No. 13/2020/ND-CP, Article 8a
Supplementary feed	Appraisal before announcement; 5-year circulation	MAE agency to 31 December 2026, provincial chairperson from 1 January 2027
Feed mill	Certificate of eligibility for feed production; surveillance every 48 or 60 months	Provincial agency (MAE agency for export mills where required); Decree, Articles 10 and 11
Veterinary drug	Circulation certificate, 5 years; renewal 3 months before expiry	Law No. 79/2015/QH13, Articles 78 to 82 as amended
Movement out of province	Quarantine registration	Provincial veterinary agency; Article 39 as amended

Activity	What is needed	Authority and source
Cage aquaculture and key species	Registration	Law No. 18/2017/QH14, Article 38
Marine aquaculture	Plan or project and sea-area allocation; up to 50 years plus 20	Law No. 18/2017/QH14, Article 44 as replaced by Law No. 146/2025/QH15

WORKED EXAMPLE

A foreign-invested integrated pig farm

A joint venture, 70% owned by a Thai agribusiness group and 30% by a Vietnamese feed company, builds a farrow-to-finish pig farm of 2,400 sows on 40 ha of leased land in a midland province, supplied by its own feed mill. All figures and periods are illustrative and are not quotations.

Months 1 to 3	Site screened against the provincial density decision and prohibited-area map; distances to the nearest hamlet and school well above the large-farm minimums.
Months 3 to 9	IRC issued; land leased from the State with annual rent; agricultural incentives recorded; environmental impact assessment approved for the farm and its biogas and wastewater system.
Months 9 to 20	Construction of barns, biosecurity and waste treatment; feed mill certified by the provincial agency.
Month 21	Application for the large-farm certificate; dossier appraised in 5 working days, on-site assessment in week 3, certificate issued 5 working days later.
Months 21 to 24	Breeding stock imported with quarantine registration; ASF biosecurity programme; feed without preventive antibiotics.
Year 4	First 36-month surveillance assessment, notified six months in advance; pigs sold to a concentrated slaughterhouse with quarantine registration for each out-of-province movement.

Had the farm been designed below the large-scale threshold, no certificate would have been needed, but it would still have faced the Article 55(1) conditions and inspections every three years.

Had the joint venture added a slaughterhouse, it would have needed a site within the province's concentrated slaughter network and separate veterinary hygiene and food safety approvals.

Questions investors ask about livestock and aquaculture

Can a foreign investor own a livestock farm in Vietnam?

Yes. Livestock farming, feed production, veterinary drugs and aquaculture are open to foreign investment through a Vietnamese company with an IRC. The farm must meet the conditions in Article 55 of the Law on Animal Husbandry, and a large-scale farm needs a certificate of eligibility from the agency designated by the provincial chairperson. Marine fishing, by contrast, is closed to foreign investors.

How long does the large-farm certificate take?

Under Article 23 of Decree No. 13/2020/ND-CP as amended by Decree No. 32/2026/ND-CP, the authority appraises a complete dossier within 5 working days, sets up an assessment team within 15 working days and issues the certificate within 5 working days of a successful assessment. A farm that fails has six months to remedy before reassessment.

Can antibiotics still be used in feed to prevent disease?

No. Article 12 of Decree No. 13/2020/ND-CP phased out preventive antibiotics in stages, the last category ending on 31 December 2025. Feed containing antibiotics is permitted only for young animals within defined limits and only in complete feed or ruminant concentrates, and feed with banned substances attracts heavy fines and suspension.

Who allocates sea areas for offshore aquaculture?

Under Article 44 of the Law on Fisheries as replaced by Law No. 146/2025/QH15, aquaculture at sea needs a plan or project and an allocation of the sea area by the competent authority, consistent with marine and provincial planning and defence requirements. Allocation runs for up to 50 years, extendable for a combined total of up to 20 years.

Has the EU lifted the IUU yellow card on Vietnam?

Not at 16 October 2026. The European Commission issued the yellow card on 23 October 2017, and provinces were still implementing the recommendations of the Commission's fifth inspection in September 2026. The card affects wild-caught products, which need validated catch certificates; farmed shrimp and pangasius are outside the catch certificate scheme.

THE 2027 HORIZON

- The law amending ten agriculture and environment laws takes effect on 1 January 2027, amending the Laws on Animal Husbandry, Veterinary Medicine and Fisheries again and decentralising further approvals.
- From 1 January 2027 the appraisal of supplementary feed announcements and the State quality inspection of imported feed move from the MAE agency to the provincial chairpersons, under the transitional provisions of Decree No. 32/2026/ND-CP.
- The Minister's rules on farm codes, traceability, livestock scales and regional density under Law No. 146/2025/QH15 should be checked as they are issued, because they replace thresholds formerly in Decree No. 13/2020/ND-CP.
- The European Commission's decision following its fifth IUU inspection will decide whether the yellow card is lifted, maintained or escalated.
- Hanoi's network of 28 concentrated slaughterhouses is due by the fourth quarter of 2028, opening sites to investors.

Terms you will meet in the documents

English	Vietnamese	Meaning
Large-scale farm	<i>Chăn nuôi trang trại quy mô lớn</i>	The top scale category, which needs a certificate of eligibility.
Certificate of eligibility for livestock farming	<i>Giấy chứng nhận đủ điều kiện chăn nuôi</i>	The provincial certificate for large-scale farms (Article 55(2)).
Livestock unit	<i>Đơn vị vật nuôi</i>	The unit of 500 kg live weight used to measure farm scale.
Livestock density	<i>Mật độ chăn nuôi</i>	The cap on livestock units per area of agricultural land.
Supplementary feed	<i>Thức ăn bổ sung</i>	Feed additives appraised before announcement, circulating for 5 years.
Veterinary drug circulation certificate	<i>Giấy chứng nhận lưu hành thuốc thú y</i>	The 5-year authorisation to market a veterinary drug.
Animal quarantine	<i>Kiểm dịch động vật</i>	Health control of animals and products moved, imported or exported.
Disease-safe facility	<i>Cơ sở an toàn dịch bệnh động vật</i>	A facility certified free of specified diseases for trade.
Key farmed aquatic species	<i>Đối tượng thủy sản nuôi chủ lực</i>	Species, such as shrimp and pangasius, whose farming must be registered.
Sea-area allocation	<i>Giao khu vực biển</i>	The grant of a sea area for aquaculture under Article 44.

FOREIGN V VIETNAMESE INVESTOR

The farm, feed, drug, quarantine and aquaculture conditions apply equally to foreign-invested and Vietnamese operators. A foreign investor must work through a Vietnamese company with an IRC, cannot take transfers of agricultural land from households and individuals, and usually leases land from the State or receives it as a capital contribution, whereas a Vietnamese company can also acquire farmers' land with approval. Marine fishing is closed to foreign investors, and the sea-area fee waiver is reserved to Vietnamese individuals. Household farming below the farm thresholds is in practice a domestic activity.

WATCH OUT FOR

- Choosing a site before checking the provincial density decision and prohibited areas; relocation orders follow.
- Relying on the old 300-unit threshold or the 2019 distance table without checking the current ministerial rules.
- Starting a large farm before the certificate issues; operating without it is fined and the farm can be ordered to stop.
- Using preventive antibiotics in feed after 31 December 2025, or importing feed that has not been announced on the MAE portal.
- Moving animals across a provincial boundary without quarantine registration.
- Planning offshore aquaculture without early provincial engagement on the marine spatial plan and defence clearance.
- Supplying the EU with wild-caught seafood without robust catch certificate evidence while the yellow card remains.

OFFICIAL SOURCES

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- Law No. 146/2025/QH15, Article 3 (amendments to the Law on Animal Husbandry), text on hethongphapluat.com (secondary text source) — <https://hethongphapluat.com/luat-sua-doi-15-luat-trong-linh-vuc-nong-nghiep-va-moi-truong-2025/dieu-3>
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- Decree No. 211/2026/ND-CP of 16 June 2026 on administrative penalties for livestock farming (text) — https://nhachannuoi.vn/wp-content/uploads/2026/06/211_2026_ND-CP.pdf
- Ministry of Agriculture and Environment: Ho Chi Minh City landing sites and the EC yellow card (1 October 2026) — <https://mae.gov.vn/tphcm-quy-dinh-tam-6-ben-ca-nham-som-go-canhh-bao-the-vang-ec-23137.htm>
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- Luật sư Việt Nam: law amending ten agriculture and environment laws, effective 1 January 2027 — <https://lsvn.vn/luat-sua-doi-10-luat-trong-linh-vuc-nong-nghiep-va-moi-truong-duoc-quoc-hoi-thong-qua-a178084.html>
- Tuổi Trẻ News: US final results of the 19th anti-dumping review on Vietnamese shrimp (February 2026) — <https://news.tuoitre.vn/us-sets-final-anti-dumping-duties-on-vietnamese-shrimp-exporters-10326022111134552.htm>

Agro-processing, food safety, cooperatives and contract farming: the Food Safety Law and Decree 15/2018 after the suspension of Decree 46/2026, food safety certificates, self-declaration and registration of products, labelling under Decree 37/2026, traceability, export certification, the Law on Cooperatives 2023, linkage support under Decree 98/2018 and contract-farming agreements that can be enforced

Reviewed 16 October 2026 · Prepared by a foreign investment lawyer (now retired) with 20 years' experience advising on Vietnamese investment law · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- At 16 October 2026 food safety is governed by Law No. 55/2010/QH12 on Food Safety and Decree No. 15/2018/ND-CP: Decree No. 46/2026/ND-CP, issued on 26 January 2026 to replace Decree No. 15/2018/ND-CP, was suspended by Resolution No. 09/2026/NQ-CP and then by Resolution No. 15/2026/NQ-CP of 6 April 2026 until an amended Food Safety Law and its implementing decree take effect.
- A food processing plant needs a food safety certificate valid for three years (Articles 34 to 37 of the Law), issued for most agricultural products since 1 July 2025 by the provincial agency designated under Circular No. 38/2018/TT-BNNPTNT as amended, unless it holds a valid GMP, HACCP, ISO 22000, IFS, BRC or FSSC 22000 certificate (Article 12 of Decree No. 15/2018/ND-CP).
- Pre-packaged processed food is self-declared and may be sold immediately (Articles 4 and 5 of Decree No. 15/2018/ND-CP); health supplements, medical and special dietary foods, nutrition products for children up to 36 months and certain additives must be registered, within 21 or 7 working days (Articles 6 to 8).
- Labels follow Decree No. 37/2026/ND-CP of 23 January 2026, which repealed Decree No. 43/2017/ND-CP, permits electronic labels for part of the mandatory content and allows labels printed under the old rules to be used for no more than two years; traceability is mandatory for high-risk products under Law No. 78/2025/QH15.
- Under Law No. 17/2023/QH15 on Cooperatives, foreign-invested companies and foreign individual investors may be members, but together they must be fewer than 35% of a cooperative's official members, and no official member may contribute more than 30% of a cooperative's charter capital (Articles 30 and 74).
- Decree No. 98/2018/ND-CP supports linkage contracts of at least five years (three years for crops with a cycle under one year) with 100% of consultancy costs up to VND 300 million and 30% of equipment and infrastructure investment up to VND 10 billion, and bars a party that breaches a supported linkage from State linkage support for five years (Articles 7, 8, 11 and 15).

The food safety rules in force at 16 October 2026

The statute is **Law No. 55/2010/QH12 on Food Safety**, in force since 1 July 2011, and its principal implementing instrument is **Decree No. 15/2018/ND-CP** of 2 February 2018, which governs product declaration and registration, food safety certificates, import and export inspection, labelling, traceability and the allocation of responsibilities between ministries. On 26 January 2026 the Government issued Decree No. 46/2026/ND-CP to replace it, but Resolution No. 09/2026/NQ-CP of 4 February 2026 suspended the new decree, and **Resolution No. 15/2026/NQ-CP** of 6 April 2026 extended the suspension until an amended Food Safety Law and its implementing decree take effect. Under Articles 2 and 4 of that resolution, Decree No. 15/2018/ND-CP and its implementing documents continue to apply, including to dossiers filed before 6 April 2026. Forms and checklists written for Decree No. 46/2026/ND-CP should therefore not be used.

One product and one establishment answer to one authority (Article 36 of Decree No. 15/2018/ND-CP). The Ministry of Agriculture and Environment (MAE), which took over the former agriculture ministry's functions on 1 March 2025, manages primary production and the Annex III products: cereals, meat, fishery products, fresh and processed vegetables and fruit, eggs, raw milk, honey, salt, spices, tea,

coffee, cocoa and pepper. The Ministry of Industry and Trade (MOIT) manages the Annex IV products, including beer, wine and spirits, soft drinks and fruit juices, processed milk, vegetable oils, flour and starch products and confectionery. The Ministry of Health (MOH) manages bottled water, functional foods, additives, food-contact packaging and anything not listed elsewhere. A fruit processor straddles the line: dried or frozen fruit is an MAE product, but jams, candies and soft drinks made from fruit are MOIT products. A plant making products in several lists answers to the authority for its largest-output product (Article 36(8)). The regulators are described in [Agricultural legal framework and regulators](#).

Food safety certificates for processing plants

A food production or trading establishment must hold a **food safety certificate** before operating (Article 11 of Decree No. 15/2018/ND-CP) unless Article 12(1) exempts it. The exemptions cover small-scale primary production, preliminary processing and trading, trading in pre-packaged food, street food and similar activities, and any establishment holding a valid **GMP, HACCP, ISO 22000, IFS, BRC or FSSC 22000** certificate or an equivalent. Most foreign processors rely on the last exemption, but it relieves them only of the certificate: they must still meet the food safety conditions (Article 12(2)) and remain subject to inspection under MAE's Circular No. 38/2018/TT-BNNPTNT as amended.

The dossier comprises an application, the enterprise registration certificate, a description of premises and equipment, and evidence of staff health and food safety training (Article 36(1) of the Law). The authority must inspect within **15 days** of a complete dossier and issue the certificate if the conditions are met, or give written reasons for refusal (Article 36(2)). For MAE products an appraisal team examines premises, equipment, staff, the food safety programme, traceability, recall and labelling, and since 1 July 2025 the competent authority is the provincial agency designated by the chairperson of the provincial People's Committee (Article 5 of the circular, as amended by Circular No. 17/2025/TT-BNNMT). The certificate is valid for **three years** and renewal must be sought six months before expiry (Article 37 of the Law); a new certification is also needed if production stops for more than 12 months, the legal representative changes or the plant is upgraded, expanded or relocated (Article 6 of the circular).

Putting products on the market: self-declaration, registration and imported inputs

Pre-packaged processed food, additives, processing aids and food-contact packaging are **self-declared** (Article 4 of Decree No. 15/2018/ND-CP), except products made or imported solely for export or internal production. The dossier is the declaration form and a test report from a designated or ISO 17025 laboratory issued within the previous **12 months**. The declaration is published in the media, online or at the head office, a copy goes to the agency designated by the province, and the product may be sold **immediately**, at the declarant's own responsibility (Article 5). Documents must be in Vietnamese, and a change of name, origin or composition requires a new declaration.

Registration is required for health supplements, medical and special dietary foods, nutrition products for children up to 36 months, and new or unlisted additives (Article 6). Health supplements and new or unlisted additives go to MOH, the others to the provincial agency, and the receipt must issue within **21 working days** for health supplements and **7 working days** for the rest (Article 8).

Imported ingredients face State food safety inspection unless exempt; raw materials imported solely to make export goods are exempt (Article 13(7)). Otherwise the designated inspection body applies **reduced inspection** (random document checks of no more than 5% of consignments a year, available for products of GMP, HACCP, ISO 22000, IFS, BRC or FSSC 22000 plants), **normal inspection** (a document check) or **tightened inspection** (documents plus sampling) (Articles 16 and 17). Animal, fishery and plant products must come from listed countries and, for animal and fishery products, from recognised establishments (Article 14). See [Customs and import duties](#).

Labelling and traceability

Labels are governed by the Law on Product and Goods Quality as amended by **Law No. 78/2025/QH15** (in force from 1 January 2026) and by **Decree No. 37/2026/ND-CP** of 23 January 2026, effective on signing, which repealed Decree No. 43/2017/ND-CP and Decree No. 111/2021/ND-CP (Article 97). Every label must show, in Vietnamese, the name of the goods, the name and address of the responsible organisation and the origin (Article 42(1)); for food, Appendix I adds the quantity, date of manufacture, expiry or best-before date, ingredients, nutrition information where given, warnings and instructions for use and storage. Health supplements, irradiated food and food with a genetically modified ingredient above 5% carry prescribed statements. Imported goods need an original label at customs and a Vietnamese sub-label before sale (Article 42(2)). Low-risk goods may show mandatory content through an **electronic label** (QR code, barcode, RFID or NFC), but medium- and high-risk goods must keep the name, responsible organisation, origin and warnings on the physical label (Article 53). Labels and packaging printed under the old decrees may be used for no more than **two years** from 23 January 2026 (Article 98).

Every food business must keep supplier, customer, quantity and lot records and trace unsafe products (Article 54 of the Food Safety Law; Articles 34 and 35 of Decree No. 15/2018/ND-CP), and for MAE products Circular No. 17/2021/TT-BNNPTNT governs traceability and recall. Law No. 78/2025/QH15 makes traceability **mandatory for high-risk products** (Article 6d), and under Article 22 of Decree No. 37/2026/ND-CP each ministry lists the high-risk products and sets a roadmap; businesses concerned must share data with the National Product Traceability Portal (Article 26). For produce bought from many farms, lot records linked to growing-area codes are the practical tool ([Horticulture: fruit, vegetables and flowers](#)).

Export certification and registration abroad

Vietnam certifies exported food where the importing country requires it: each ministry designates the inspecting authority for its products, and MAE handles mixed consignments (Article 23 of Decree No. 15/2018/ND-CP). Ministries issue certificates of free sale, and MOH also issues health certificates (Articles 37 to 39). Exported fishery products are certified under MAE's Circular No. 80/2025/TT-BNNMT, in force from 2 February 2026 ([Livestock, aquaculture and animal health](#)). Registration of the plant abroad is a separate step: for China, **GACC Decree No. 280** has applied since 1 June 2026, and categories such as dried fruit and nuts need a recommendation by the Vietnamese competent authority. Market-by-market rules are in the horticulture section and in [Rice, coffee and key commodity exports](#).

Cooperatives as partners, and foreign membership

Smallholder supply is usually organised through cooperatives under **Law No. 17/2023/QH15 on Cooperatives**, in force since 1 July 2024. A cooperative is a legal entity of at least **five official members** (Article 4(7)). Official members contribute capital and use its services or contribute labour, while associate capital-contributing members only contribute capital (Article 4(17) and (18)). As a registered economic organisation a cooperative is a trader when it contracts with a processor, and it may obtain preferential credit and support from the Cooperative Development Support Fund (Article 23).

Official and associate capital-contributing members may include Vietnamese citizens, **foreign individual investors holding an Investment Registration Certificate** and Vietnamese legal entities, which include foreign-invested companies (Article 30(1)). Foreign members must meet the market access and defence and security conditions of the investment laws (Article 30(5)), and foreign-invested companies and foreign individual investors together must be **fewer than 35%** of official members (Article 30(7)). No official member may contribute more than **30% of charter capital**, associate capital-contributing members together are capped at 30%, and capital must be paid within six months (Article 74). A foreign investor therefore cannot control a cooperative: it contracts with it as a supplier and, to fund shared equipment, takes an associate membership or leases the equipment ([Market access](#)).

Linkages in production and consumption under Decree No. 98/2018/ND-CP

Decree No. 98/2018/ND-CP of 5 July 2018 sets the policy for linking production with consumption of agricultural products and applies alike to farmers, cooperatives and enterprises, foreign-invested or not (Article 2). Article 4 lists seven forms of linkage, from the full chain of inputs, production, processing and sale to narrower combinations. A **linkage contract** is signed voluntarily between the parties (Article 5); an enterprise or cooperative contracting directly with farmers is the **lead of the linkage** and prepares any linkage project (Article 6).

The State budget may fund **100% of consultancy costs** up to **VND 300 million** (Article 7), **30% of investment in machinery, equipment and infrastructure** such as warehouses and processing workshops up to **VND 10 billion** (Article 8), and training, inputs, packaging and labels for up to three crops, plus up to 40% of technology transfer costs (Article 9). To qualify, the linkage must fit local planning, the parties must hold or commit to food safety, disease and environmental standards, the contract must last at least **five years** for products with a cycle of one year or more and **three years** otherwise, and the project or plan must be approved first (Article 11). The provincial agriculture department appraises the dossier within 15 working days and the provincial People's Committee decides within 10 working days (Article 12); the decree's references to district approval need confirming with the provincial Department of Agriculture and Environment since districts were abolished on 1 July 2025. Support depends on provincial budgets, so it is not an entitlement. Other incentives are in [Investment incentives and high-tech agriculture](#).

Contract-farming agreements and the processing investment

The contract is governed by the Civil Code and, between traders, the Commercial Law ([Commercial contracts in Vietnam](#)). With a cooperative, a penalty is enforceable only if agreed and is capped at **8% of the breached obligation** (Article 301 of the Commercial Law), and where a penalty is agreed the injured party may claim both the penalty and damages (Article 307). With an unregistered farmer the contract may be civil, where the agreed penalty applies (Article 418 of the Civil Code); because the characterisation is unsettled, penalties are best kept within 8%. The contract should identify the parcels and any growing-area code, the quantity, quality grades and residue testing, input advances and their deduction, the production protocol, a price formula (often a floor plus a market reference) paid in dong, force majeure and dispute resolution.

Side-selling to traders offering higher spot prices is the main risk. Article 15 of Decree No. 98/2018/ND-CP lists compelled performance, penalties, suspension, termination and compensation as remedies, and a party breaching a State-supported linkage loses the support and is barred from it for five years. Disputes go to negotiation and mediation and then arbitration or court ([Commercial arbitration and VIAC](#)), but suing many smallholders is impractical, so prompt payment, market-linked prices, a forfeitable loyalty bonus and a cooperative's guarantee do more work. A foreign-invested processor cannot buy farmers' agricultural land ([Agricultural land and land accumulation](#)). Processing is an incentivised activity ([FAQ 34](#)), equipment may be imported duty-free ([FAQ 37](#)), and a foreign-invested processor that also imports or distributes food needs a trading licence, governed from 18 October 2026 by Decree No. 342/2026/ND-CP ([FAQ 95](#)).

Checklist for an agro-processor

Points to settle before production starts; confirm each with the provincial authority.

- ☐ **Ministry**
Map each product to Annex II, III or IV of Decree No. 15/2018/ND-CP.
- ☐ **Certificate**
Obtain the food safety certificate or a recognised system certificate; diarise renewal six months ahead.
- ☐ **Declarations**
Self-declare each pre-packaged product; register special foods.
- ☐ **Labels**
Comply with Decree No. 37/2026/ND-CP; use up old stock before 23 January 2028.
- ☐ **Traceability**
Keep lot records; check the ministry's high-risk list.
- ☐ **Exports**
Identify required certificates and register the plant abroad, for China under GACC Decree No. 280.
- ☐ **Supply contracts**
Written terms on quality, testing, price, advances, penalties within 8% and disputes.



Linkage support

Contract for the minimum term and obtain approval before relying on support.

Key rules at 16 October 2026

Item	Rule	Source
Food safety decree	Decree No. 15/2018/ND-CP applies; Decree No. 46/2026/ND-CP suspended	Resolution No. 15/2026/NQ-CP
Food safety certificate	Inspection within 15 days; valid 3 years; renew 6 months ahead	Law No. 55/2010/QH12, Articles 36 and 37
Certificate exemption	Valid GMP, HACCP, ISO 22000, IFS, BRC or FSSC 22000	Decree No. 15/2018/ND-CP, Article 12
Self-declaration	Sell immediately; test report under 12 months old	Decree No. 15/2018/ND-CP, Articles 4 and 5
Registration	21 working days (health supplements); 7 working days (others)	Decree No. 15/2018/ND-CP, Article 8
Labels	Name, responsible organisation, origin plus Appendix I; old labels up to 2 years	Decree No. 37/2026/ND-CP, Articles 42 and 98
Foreign members of a cooperative	Fewer than 35% of official members	Law No. 17/2023/QH15, Article 30
Capital in a cooperative	Official member at most 30%; associate contributors at most 30% together	Law No. 17/2023/QH15, Article 74
Linkage support	Consultancy up to VND 300 million; 30% of equipment up to VND 10 billion	Decree No. 98/2018/ND-CP, Articles 7 and 8
Penalty between traders	At most 8% of the breached obligation	Commercial Law, Article 301

WORKED EXAMPLE

A Korean-owned fruit processor sourcing through cooperatives

A Korean group's wholly owned company builds a USD 15 million plant in a Mekong Delta industrial park for frozen durian pulp and dried mango. All figures are illustrative assumptions, not market data.

Regulator and certificate	Both products are Annex III (MAE) products. The plant obtains a provincial food safety certificate in month 2 and FSSC 22000 in month 8, after which it relies on the Article 12 exemption.
Products and labels	Six dried fruit products for supermarkets are self-declared and sold at once; labels follow Decree No. 37/2026/ND-CP.

Exports	The plant registers with GACC under Decree No. 280 on the Vietnamese authority's recommendation.
Supply	Five-year contracts with two cooperatives (420 households) for 3,000 tonnes a year; floor price VND 12,000 per kg adjusted weekly to a market reference; advances of VND 4 billion.
Penalties	8% of undelivered value plus proven damages, and a 3% loyalty bonus forfeited on side-selling.
Cooperative stake	VND 1.5 billion associate contribution, 25% of one cooperative's VND 6 billion capital, for a shared cold store.
Linkage support	Requests VND 300 million for consultancy and 30% of a VND 9 billion collection station (VND 2.7 billion), subject to the provincial budget.

A majority stake in the cooperative would have breached Article 74 of Law No. 17/2023/QH15; control of supply comes from contracts, not membership.

Questions investors ask

Is Decree No. 46/2026/ND-CP on food safety in force?

No. It was issued on 26 January 2026 to replace Decree No. 15/2018/ND-CP, but it was suspended, and Resolution No. 15/2026/NQ-CP of 6 April 2026 keeps it suspended until an amended Food Safety Law and its implementing decree take effect. Decree No. 15/2018/ND-CP and its implementing circulars continue to apply.

Does a plant with FSSC 22000 certification need a food safety certificate?

No. Article 12(1) of Decree No. 15/2018/ND-CP exempts establishments holding a valid GMP, HACCP, ISO 22000, IFS, BRC or FSSC 22000 certificate. The plant must still meet the food safety conditions, remains subject to inspection, and needs a certificate if its private certification lapses.

Must every food product be approved before sale in Vietnam?

No. Most pre-packaged processed foods are self-declared under Articles 4 and 5 of Decree No. 15/2018/ND-CP and may be sold immediately. Registration is required only for health supplements, medical and special dietary foods, nutrition products for children up to 36 months and certain additives.

Can a foreign-invested company join an agricultural cooperative?

Yes, if it meets the market access conditions for foreign investors. Foreign-invested companies and foreign individual investors together must be fewer than 35% of official members, and no official member may contribute more than 30% of charter capital (Articles 30 and 74 of Law No. 17/2023/QH15).

Does the 8% penalty cap apply to contract-farming agreements?

It applies between traders, such as a processor and a cooperative, under Article 301 of the Commercial Law. A contract with an unregistered farmer may be civil, where Article 418 of the Civil Code lets the parties agree the penalty, but because the position is unsettled penalties are usually kept within 8%.

THE 2027 HORIZON

- The draft amended Food Safety Law is expected to be presented for consideration at the National Assembly session of 17 October to 20 November 2026; MOH's draft moves to risk-based post-market control, limits registration to higher-risk foods and makes traceability mandatory for them.
- Ministries are issuing lists of high-risk products and roadmaps for mandatory traceability under Article 22 of Decree No. 37/2026/ND-CP.
- Labels and packaging printed under Decree No. 43/2017/ND-CP may be used only until 23 January 2028.
- The approving authority for linkage support after the abolition of districts remains to be settled by provincial practice or amendment of Decree No. 98/2018/ND-CP.

Terms you will meet in the documents

English	Vietnamese	Meaning
Food safety certificate	<i>Giấy chứng nhận cơ sở đủ điều kiện an toàn thực phẩm</i>	The three-year certificate a food establishment needs unless exempt.
Self-declaration of products	<i>Tự công bố sản phẩm</i>	The producer's own published declaration for pre-packaged food.
Registration of the product declaration	<i>Đăng ký bản công bố sản phẩm</i>	Prior registration for health supplements and special foods.
Sub-label	<i>Nhãn phụ</i>	The Vietnamese label added to imported goods.
Electronic label	<i>Nhãn điện tử</i>	Label content carried by a QR code or similar data carrier.
Traceability	<i>Truy xuất nguồn gốc</i>	Tracing a product's origin and movement.
Associate capital-contributing member	<i>Thành viên liên kết góp vốn</i>	A cooperative member who only contributes capital.
Linkage contract	<i>Hợp đồng liên kết</i>	A contract linking production with consumption of agricultural products.

FOREIGN V VIETNAMESE INVESTOR

Food safety, labelling and linkage support rules apply equally. A foreign individual needs an IRC to join a cooperative as a capital-contributing member, foreign members together must be fewer than 35% of official members, a foreign-invested processor needs a trading licence to import or distribute food, and it cannot buy farmers' agricultural land, which a Vietnamese company may do under an approved plan.

WATCH OUT FOR

- Using procedures or forms from the suspended Decree No. 46/2026/ND-CP.
- Letting a GMP, HACCP or FSSC 22000 certificate lapse, which removes the exemption.
- Filing with the wrong ministry when products cross the MAE and MOIT lists, such as fruit juice.
- Printing label stock that cannot be used after 23 January 2028.
- Cooperative stakes that breach the 35% or 30% ceilings.
- Penalties above 8% and undocumented input advances, which weaken remedies for side-selling.

OFFICIAL SOURCES

- Government Portal: Resolution No. 09/2026/NQ-CP suspending Decree No. 46/2026/ND-CP and Resolution No. 66.13/2026/NQ-CP (5 February 2026) — <https://baochinhphu.vn/tam-ngung-hieu-luc-va-dieu-chinh-thoi-han-ap-dung-nghi-dinh-so-46-2026-nd-cp-102260205184324295.htm>
- Can Tho City legal information portal: Resolution No. 15/2026/NQ-CP of 6 April 2026 (suspension until the amended Food Safety Law takes effect) — <https://pbgdpl.cantho.gov.vn/tam-ngung-hieu-luc-nghi-dinh-so-462026nd-cp-den-khi-co-luat-an-toan-thuc-pham-sua-doi-1>
- Government Portal: the amended Food Safety Law added to the 2026 legislative programme — <https://baochinhphu.vn/bo-sung-du-an-luat-an-toan-thuc-pham-sua-doi-vao-chuong-trinh-lap-phap-nam-2026-102260116173546446.htm>
- Ministry of Agriculture and Environment: consolidated text No. 77/VBHN-BNNMT of Circular No. 38/2018/TT-BNNPTNT as amended by Circulars No. 17/2024/TT-BNNPTNT and No. 17/2025/TT-BNNMT — https://mae.gov.vn/noidung/Lists/VBQPPL/Attachments/655/77-VBHN-BNNMT%20Thong%20tu%2038%2017%2017%20Th%E1%BB%A9%20tr%C6%B0%E1%BB%9Fng_250903111028_04092025085425_signed.pdf
- Lam Dong Sub-Department of Quality, Processing and Market Development: text of Decree No. 37/2026/ND-CP of 23 January 2026 (Articles 42, 43, 52, 53, 97, 98 and Appendix I) — <https://chicucclcbpttt.lamdong.gov.vn/News/tintucsukien/2026/04/725.aspx>
- Government data files: signed text of Decree No. 98/2018/ND-CP of 5 July 2018 on linkages in production and consumption of agricultural products — <https://datafiles.chinhphu.vn/cpp/files/vbpq/2018/07/98.signed.pdf>
- Text of Decree No. 15/2018/ND-CP (Articles 4 to 17, 23, 24, 34 to 39 and Annexes II to IV), copy published by Apolat Legal — https://apolatlegal.com/wp-content/uploads/2025/05/Nghi-dinh-15_2018_ND-CP.pdf
- Law No. 17/2023/QH15 on Cooperatives, Articles 4, 23, 30 and 74 (unofficial article-by-article text, hethongphapluat.com) — <https://hethongphapluat.com/luat-hop-tac-xa-2023/dieu-30>
- Suc khoe & Doi song (MOH newspaper), 15 October 2026: the draft amended Food Safety Law at the second session of the 16th National Assembly — <https://suckhoedoisong.vn/bo-y-te-tung-buoc-chuan-bi-nen-tang-trien-khai-quan-ly-dua-tren-tren-phan-tich-nguy-co-tai-du-an-luat-an-toan-thuc-pham-sua-doi-169261015200843887.htm>
- Industry and Trade Magazine (MOIT): Circular No. 80/2025/TT-BNNMT on food safety certification of exported fishery products — <https://tapchicongthuong.vn/quy-dinh-tham-dinh--cap-chung-nhan-an-toan-thuc-pham-thuy-san-xuat-khau-392184.htm>