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## NOTABLE INCENTIVE AND SUPPORT MECHANISMS FOR ENTERPRISES OPERATING IN THE FIELD OF ARTIFICIAL INTELLIGENCE



On December 10, 2025, the National Assembly passed the Law on Artificial Intelligence No. 134/2025/QH15 (the **AI Law**), which takes effect from **March 1, 2026**. The enactment of the AI Law marks a significant milestone in Viet Nam's digital technology legal framework, placing the country among the few nations that have adopted a comprehensive legal framework for artificial intelligence (**AI**). The AI Law regulates activities related to research, development, provision, deployment and use of AI systems, as well as rights and obligations of organizations and individuals involved in such activities and the state management of AI activities in Viet Nam, excluding AI activities that purely serve national security and defense or cryptographic purposes. Notably, the AI Law not only emphasizes risk governance, safety assurance, transparency, accountability, and compliance in the development and operation of AI systems, but also creates a favorable legal environment for research, investment, innovation, and commercialization of AI products and services. In this article of Legal Newsletter No. 02/2026, NHQuang&Associates would like to introduce a number of notable incentive and support mechanisms under the AI Law that enterprises operating in AI sector may benefit from.

**First**, innovative start-ups and small- and medium-sized enterprises (SMEs) are entitled to the following supports:

- **Support with the costs for assessment of conformity with the AI Law, entitlement to free templates, self-assessment tools, training and advisory services.** For AI systems that may pose significant risks to life, health, lawful rights and interests of organizations and individuals, national interests, public interests, or national security (**High-Risk Artificial Intelligence Systems**), the AI Law requires a conformity assessment in accordance with its provisions prior to their deployment or upon any substantial change during their operation. A conformity assessment refers to the verification that the AI system satisfies the requirements set out in Article 14 of the AI Law. This provision both ensures risk control requirements and establishes a support mechanism to minimize compliance costs for enterprises during the initial stage of product deployment.
- **Priority support from the National Artificial Intelligence Development Fund.** Under the AI Law, the National Artificial Intelligence Development Fund is an off-budget state financial fund established by the Government to mobilize, coordinate, and allocate resources for promoting AI research, development, application, and governance in support of socio-economic development, national defense and security, and enhancement of national competitiveness. This Fund is prioritized for investment, sponsorship, and support for certain AI-related objectives, including **development of AI enterprises**.
- **Support through Support Vouchers for the use of computing infrastructure, shared data resources, Vietnamese and ethnic minority large language models, training and testing platforms, and technical consultancy services for AI research, development, and deployment.** So far, the AI Law has not yet provided any detailed regulations on this support mechanism. However, Article 44 of the Draft Decree providing details for a number of articles and measures for organizing and guiding the implementation of the AI Law (**Draft Decree**) (published on the official website of the Ministry of Justice) defines that an **Artificial Intelligence Development Support Voucher** is an “electronic certificate recording the funding quota supported from the state budget, off-budget state financial funds, and other lawful sources, granted to eligible beneficiaries for payments of services for AI research, development, testing, and application in accordance with this Article.” Accordingly, this mechanism is expected to significantly reduce

initial cost burden, thereby enabling enterprises to focus their resources on algorithm development, model optimization, and refinement of AI products.

**Second**, enterprises with capabilities in AI research, development, and innovation are entitled to the following incentives:

- Priority participation in national science, technology, and innovation programs, as well as in tasks relating to the development of high technologies prioritized for investment and development, strategic technologies, and key digital technology products and services;
- Support for the development of core technologies, foundation models, hardware, and high-performance training technologies in line with the national strategy for developing AI capabilities.

This policy is of particular significance as it opens up numerous opportunities for access to resources, key missions, and intensive supports for capable AI enterprises. It also creates favorable conditions for these enterprises to expand their scale of research and development, enhance technological capacity, engage more deeply in national strategic programs, thereby reinforcing their position within the AI ecosystem.

**Third**, enterprises participating in AI testing under the controlled regulatory testing mechanism (**Sandbox Mechanism**) are provided with support in technical consultancy, risk assessment, safety testing, and connection with testing and certification facilities in accordance with the law. According to the Draft Decree, the **Sandbox Mechanism** is a limited legal and technical environment that allows organizations and individuals to test new AI systems in real-world conditions under the supervision of competent state authorities in accordance with Article 21 of the AI Law and Article 21 of the Law on Science, Technology and Innovation. Such support enables enterprises to mitigate legal risks, refine AI products and systems within a controlled environment, and shorten the time to commercialization, and ensure regulatory compliance from the testing stage.

**Fourth**, enterprises that share data, models, tools, or research results for AI development are entitled to incentives or support in accordance with the law, while ensuring compliance with regulations on data governance, personal data protection, and intellectual property. Clauses 1 and 2 of Article 38 of the Draft Decree provide that such enterprises may participate in the *“Pilot Support Mechanism”* and may be considered for **non-financial forms of support**, including **the right to use computing infrastructure, storage infrastructure, technical services, or other**

**forms of support as prescribed by law.** If effectively utilized, this mechanism may help enterprises optimize infrastructure and research investment costs, expand access to high-quality technical resources, strengthen collaboration within the AI ecosystem, and accelerate the development, refinement, and commercialization of AI products and services.

**In summary,** the AI Law has established a comprehensive framework of incentive, support and encouragement mechanisms for enterprises operating in the AI sector. These mechanisms range from financial support and technical infrastructure to participation in science and technology tasks, sandbox testing, and incentives for data sharing in support of research collaboration. The Government will continue to issue detailed regulations on the mechanisms, conditions, and procedures to ensure that these support policies are implemented effectively, transparently, and practically. Therefore, we recommend that enterprises proactively study and promptly update on legal regulations and development trends relating to AI, and actively take advantage of the incentive and support mechanisms introduced by the State.

Should our valued Clients and readers wish to seek further information or legal advice regarding AI-related incentives and support mechanisms, or compliance requirements, NHQuang&Associates stands ready to provide relevant legal advice.

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