

Emissions regulation: an overview for transport and logistics operators in Vietnam

A Route4Green summary - version 1.0, updated 21 September 2026

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1. Why a transport operator should follow these rules

Most of the rules below place no direct obligation on a carrier or a logistics company. They reach you through your customers: shippers have to inventory and report emissions across their supply chain, and transport is part of that chain. The first thing a shipper asks for is not an emissions figure but the operating data needed to compute one: distance, mass, fuel and load.

2. Vietnam

Law on Environmental Protection 2020 (Law 72/2020/QH14)

In force since 1 January 2022. Article 91 covers greenhouse gas emission mitigation, including the inventory duty for listed facilities. Article 139 covers the organisation and development of the domestic carbon market.

Source: Government Portal, <https://vanban.chinhphu.vn/?pageid=27160&docid=202613>

Decree 06/2022/ND-CP and Decree 119/2025/ND-CP

Decree 06/2022/ND-CP of 7 January 2022 regulates greenhouse gas emission mitigation and ozone layer protection: listed facilities must run periodic greenhouse gas inventories and report them, and the decree sets the framework for allowances and the carbon market. Decree 119/2025/ND-CP of 9 June 2025 amends it; the first facilities to receive pilot allowances are in thermal power, steel and cement.

Sources: <https://vanban.chinhphu.vn/?pageid=27160&docid=205039> and <https://vanban.chinhphu.vn/?pageid=27160&docid=213875>

The list of facilities that must run a greenhouse gas inventory

Decision 01/2022/QD-TTg of 18 January 2022 issued the list across six sectors, transport among them. It was replaced by Decision 13/2024/QD-TTg, signed 13 August 2024 and effective 1 October 2024. The list names individual facilities and has a separate annex for the transport sector. A transport operator should look itself up in that annex rather than infer its status from the kind of business it runs.

Source: <https://vanban.chinhphu.vn/?pageid=27160&docid=210939>

Carbon market roadmap

Decision 232/QD-TTg of 24 January 2025 approves the scheme to establish and develop a carbon market in Vietnam: a pilot phase from June 2025 to the end of 2028, and official operation from 2029.

Source: Government News, <https://baochinhphu.vn/phe-duyet-de-an-thanh-lap-va-phat-trien-thi-truong-cac-bon-tai-viet-nam-102250124174729484.htm>

The net zero commitment and the transport sector programme

At COP26 (November 2021) Vietnam committed to net zero emissions by 2050. Decision 876/QĐ-TTg of 22 July 2022 approves the action programme on green energy transition and the reduction of carbon and methane emissions in the transport sector. Note: at the time of this update a draft decision to replace Decision 876 was in public consultation, so specific targets may change.

Sources: <https://en.mae.gov.vn/fulfilling-climate-commitments-at-cop26-vietnams-comprehensive-crosssector-and-wholeofsociety-action-9035.htm> and <https://baoxaydung.vn/sua-quyet-dinh-876-phu-xanh-giao-thong-tu-xe-buyt-tau-hoa-den-may-bay-192260917111924101.htm>

3. European Union

Carbon Border Adjustment Mechanism (CBAM) - Regulation (EU) 2023/956

CBAM applies to goods, not to transport services. Annex I lists the goods: cement, iron and steel, aluminium, fertilisers, electricity and hydrogen. The transitional period ran from 1 October 2023 to 31 December 2025; the definitive period began on 1 January 2026. The obligation sits with the importer in the EU. Regulation (EU) 2025/2083, in force since 20 October 2025, simplifies the mechanism and introduces an exemption threshold of 50 tonnes per importer per year for some goods.

We found no official source stating a CBAM obligation on an exporter's carrier or logistics provider, so this document does not claim one.

Sources: EUR-Lex, <https://eur-lex.europa.eu/eli/reg/2023/956/oj/eng> and <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02023R0956-20251020>

Rules on environmental claims - Directive (EU) 2024/825

Directive (EU) 2024/825 of 28 February 2024 amends the Unfair Commercial Practices Directive and applies from 27 September 2026. It adds to the list of practices that are always unfair, among them: a generic environmental claim (such as "eco-friendly" or "green") that the trader cannot back with recognised excellent environmental performance; and a claim that a product is carbon neutral based on offsetting.

The fine of at least 4% of annual turnover often quoted alongside this directive comes from an earlier instrument: Article 13 of the Unfair Commercial Practices Directive as amended by Directive (EU) 2019/2161, for widespread infringements handled through coordinated enforcement between member states.

The proposed Green Claims Directive, COM(2023) 166, is a different text. At the time of this update it is stalled and has not been adopted.

Sources: EUR-Lex, https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202400825 and <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32019L2161>

Corporate sustainability reporting (CSRD) and Scope 3 emissions

ESRS E1 requires companies in CSRD scope to report Scope 3 emissions where material, including upstream and downstream transportation and distribution. This is why shippers ask carriers for data per shipment. During 2025 and 2026 the EU postponed application dates and narrowed the set of companies in scope; companies still in scope keep the duty. Check the current text on EUR-Lex before relying on a specific date.

4. Standards for computing transport emissions

ISO 14083:2023, "Greenhouse gases - Quantification and reporting of greenhouse gas emissions arising from transport chain operations", published March 2023, is the international standard for computing emissions from freight and passenger transport across all modes. The GLEC Framework version 3 from Smart Freight Centre is the industry guideline built to align with ISO 14083.

Sources: <https://www.iso.org/standard/78864.html> and <https://www.smartfreightcentre.org/en/our-programs/emissions-accounting/global-logistics-emissions-council/calculate-report-glec-framework/>

5. Data a carrier should start recording now

A shipment-level emissions calculation under these standards needs four groups of data: distance travelled, mass of cargo carried, fuel or energy consumed (actual, or a default factor by vehicle class and fuel type), and load utilisation.

Three of those four are plain operating data. A business that records trips, kilometres and cargo per route consistently can answer a shipper's question, even before it computes any emissions figure itself.

6. About this document

The instruments were last checked on 21 September 2026. Regulation changes often; read the original text at the link before making a decision. If you find a point that is out of date, please tell us at contact@route4green.com.