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Corporate accountability in agricultural land governance: Vietnam's 2024 Land Law and selected comparative insights

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Abstract: Vietnam's 2024 Land Law marks an important reform in the governance of agricultural land-use rights by expanding the conditions under which economic organisations may access agricultural land while maintaining the constitutional principle that land belongs to the entire people and is uniformly managed by the State. This article examines whether the new legal framework can function not only as a system of land administration, but also as a framework for corporate accountability in agricultural land governance. Drawing on doctrinal legal analysis, international business and human rights standards, responsible tenure governance, and selected comparative insights, the article argues that corporate access to agricultural land in Vietnam should not be assessed solely through the formal validity of contracts, notarisation, or registration. It should also be evaluated by reference to the identification of legitimate land-use right holders, verification of corporate land-use conditions, transparency of land data, monitoring of approved agricultural land-use plans, and effective remedies for affected farmers, household members, spouses, heirs, and rural communities. The article identifies four accountability gaps in the current framework: uncertainty in determining legitimate right holders; weak verification of corporate land-use conditions; fragmented links among notarisation, registration, and land information systems; and insufficiently operational remedies. It concludes that Vietnam's 2024 Land Law provides an important statutory foundation, but further regulatory refinement is required to transform land transaction rules into enforceable mechanisms of corporate due diligence, transparency, public supervision, and access to remedy.

Keywords: Corporate Accountability, Agricultural Land Governance, Business and Human Rights, Vietnam's 2024 Land Law, Asian Perspective

1. Introduction

Agricultural land governance has become a central site for examining the relationship between land administration, rural livelihoods, and corporate accountability. Agricultural land is not merely a physical resource or an object of private exchange. It is a foundation of food security, rural livelihoods, intergenerational stability, environmental protection, and local community life.² International standards on responsible tenure governance have therefore treated secure and equitable access to land as closely connected with poverty reduction, sustainable development, social stability, and the prevention of land-related conflict.³ This connection becomes especially important when corporate actors enter agricultural land markets. A transaction may appear formally as a lawful transfer of land rights, a lease, a concession, or an investment arrangement, but its social consequences may extend beyond the immediate parties. It may affect farmers, households, women, heirs, workers, rural communities, and persons whose livelihood depends on continued access to agricultural land.

The contemporary concern is not that corporate participation in agriculture is inherently illegitimate. Corporate investment may contribute to agricultural modernisation, larger-scale production, technology transfer, improved infrastructure, and integration into wider supply chains. The more difficult question is whether the legal system can ensure that corporate access to agricultural land is accompanied by

² MCKAY, B., MUÑOZ, F. B. R., and FAJARDO, D. "The voluntary guidelines on the responsible governance of tenure of land, fisheries and forests in the context of national food security in Colombia: Towards democratic land-based resource control". *International Institute of Social Studies, Colloquium Paper No 19*, 2016. Available at: <https://www.iss.nl/en/media/19-icascpmckayetal> (accessed on 21 June 2026).

³ FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS. Voluntary guidelines on the responsible governance of tenure of land, fisheries and forests in the context of national food security. 2012. <https://doi.org/10.4060/i2801e>

sufficient mechanisms of verification, transparency, due diligence, public control, and remedy. In this respect, the debate has moved beyond a narrow understanding of corporate social responsibility as voluntary ethical conduct. The more demanding language of corporate accountability requires attention to how corporate actors identify risks, respect affected rights, disclose relevant information, comply with land-use conditions, and provide or participate in effective remedial mechanisms when harm occurs.⁴ In the agricultural sector, these requirements are reinforced by standards on responsible investment and responsible agricultural supply chains, which connect business conduct with land tenure, food security, environmental protection, labour conditions, community participation, and human rights due diligence.^{5,6,7}

Although this article is centred on Vietnam, the Vietnamese case should be read against a broader regional background in which agricultural land governance remains closely connected with tenure security, agrarian reform, smallholder protection, community rights, and the distributional consequences of development.⁸ In Southeast Asia, large-scale agricultural investment and agribusiness expansion have raised recurring concerns about land concentration, unequal bargaining power, weak consultation, environmental harm, and inadequate remedies for affected communities.⁹ The political economy of land access further shows that corporate participation in agricultural land markets is often mediated by State policy, global commodity chains, domestic elites, and uneven regulatory capacity.¹⁰ This regional context explains why selected comparative insights are useful, but it does not turn the article into a comprehensive comparative study of Asia.

International standards on business and human rights and responsible tenure governance provide the normative lens for this inquiry. The United Nations Guiding Principles on Business and Human Rights establish the framework of the State duty to protect, the corporate responsibility to respect human rights, and access to remedy.¹¹ Although the Guiding Principles are not land-law instruments, their

⁴ RUGGIE, J. G. *Just business: Multinational corporations and human rights*. W. W. Norton & Company, 2013.

⁵ OECD and FAO. *OECD-FAO guidance for responsible agricultural supply chains*. OECD Publishing, 2016. <https://doi.org/10.1787/9789264251052-en>

⁶ COMMITTEE ON WORLD FOOD SECURITY. *Principles for responsible investment in agriculture and food systems*. 2014. Available at: <https://www.fao.org/cfs/policy-products/rai/en/> (accessed on 25 June 2026).

⁷ OECD. *OECD guidelines for multinational enterprises on responsible business conduct*. OECD Publishing, 2023. <https://doi.org/10.1787/81f92357-en>

⁸ QUIZON, A. B. "Land Governance in Asia: Understanding the debates on land tenure rights and land reforms in the Asian context". *Framing the Debate Series* 3 (2013). Available at: <https://d1n0nj0ml605fq.cloudfront.net/media/documents/FramingtheDebateLandGovernanceAsia.pdf> (accessed on 16 June 2026).

⁹ COLCHESTER, M., CHAO, S., DALLINGER, J., TOH, S. M., KIEV, C., SAPTANINGRUM, I., RAMIREZ, M. A., and PULHIN, J. "Agribusiness large-scale land acquisitions and human rights in Southeast Asia: Updates from Indonesia, Thailand, Philippines, Malaysia, Cambodia, Timor-Leste and Burma". *Forest Peoples Programme*, 2013. Available at: <https://www.forestpeoples.org/sites/fpp/files/publication/2013/08/Isla-briefings.pdf> (accessed on 7 June 2026).

¹⁰ BORRAS, J. R., SATURNINO, M., and JENNIFER, C. F. "Political dynamics of land grabbing in Southeast Asia". *Transnational Institute*, 2011. Available at: https://www.burmalibrary.org/docs21/Santurnino-2011-Political_Dynamics_of_Land-grabbing_in_Southeast_Asia-en.pdf (accessed on 10 June 2026).

¹¹ OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS. *Guiding principles on business and human rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*. United Nations, 2011. Available at: https://www.ohchr.org/sites/default/files/documents/publications/GuidingprinciplesBusinesshr_en.pdf (accessed on 25 June 2026).

structure is highly relevant to agricultural land governance because corporate access to land may affect livelihoods, family property, community stability, environmental interests, and access to justice. In the land and agricultural sectors, this general framework is complemented by the FAO Voluntary Guidelines on the Responsible Governance of Tenure, the CFS Principles for Responsible Investment in Agriculture and Food Systems, and the OECD–FAO Guidance for Responsible Agricultural Supply Chains.¹² Together, these instruments suggest that legally valid access to agricultural land should not be assessed only by formal title, contract, notarisation, registration, or administrative approval. It should also be assessed by whether legitimate land-use right holders have been identified, whether affected persons have been protected, whether land-use plans are credible and verifiable, and whether remedies are available when rights are impaired.

Vietnam offers a distinctive and important case for this inquiry. Article 53 of the 2013 Constitution provides that land is public property under all-people ownership, with the State acting as the representative owner and exercising unified management (art 53).¹³ The 2024 Land Law further specifies this principle by regulating land users, land allocation, land lease, recognition and registration of land-use rights, land-use planning, and State control over land-use purposes (art 12).¹⁴ Individuals, households, communities, and organisations therefore do not own land in the private ownership sense. They hold land-use rights recognised, allocated, registered, and regulated by law. Yet in social and economic life, land-use rights function as valuable patrimonial interests. They may be transferred, donated, inherited, leased, mortgaged, and contributed as capital within the limits prescribed by law (art 27).¹⁵ This dual structure gives Vietnamese land law a special character: land remains a public resource subject to State planning, allocation, registration, and control, while land-use rights operate in daily life as marketable, inheritable, mortgageable, and family-stabilising assets.

This duality is especially significant in relation to agricultural land. For many Vietnamese households, agricultural land is not merely a commodity or an abstract legal entitlement. It is a source of livelihood, a form of accumulated family wealth, a practical guarantee against economic insecurity, and often a property-like interest transmitted across generations. The transfer of agricultural land-use rights may therefore affect more than the person whose name appears in a certificate or the party who signs a contract. It may affect spouses, children, heirs, household members, persons who actually cultivate the land, and those whose social and economic security depends on the continuity of agricultural production. Existing research on Vietnam has shown that the legal recognition and marketisation of land-use rights have played an important role in rural transition, agricultural investment, land sales and rental markets, and household economic decisions.¹⁶ At the same time, studies also indicate continuing concerns over tenure security, land acquisition,

¹² FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS. Voluntary guidelines on the responsible governance of tenure of land, fisheries and forests in the context of national food security. 2012. Ibid.

¹³ NATIONAL ASSEMBLY OF VIET NAM. Constitution of the Socialist Republic of Viet Nam. 2013. Available at: <https://vietnamlawmagazine.vn/the-2013-constitution-of-the-socialist-republic-of-vietnam-4847.html> (accessed on 23 June 2026).

¹⁴ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. Arts 12–13. Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

¹⁵ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. (n 11), Art 27. Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

¹⁶ DO, Q. T, and IYER, L. "Land titling and rural transition in Vietnam". *Economic Development and Cultural Change*, v. 56, n. 3, 2008, pp. 531–579. <https://doi.org/10.1086/533549>

information asymmetry, access to remedy, and the vulnerability of rural land users in the process of economic transition.¹⁷

Vietnam's 2024 Land Law represents a major attempt to modernise this legal architecture. It clarifies categories of land users, regulates the exercise of land-use rights, strengthens land registration, develops land information systems, and provides rules on land accumulation and concentration. Of particular relevance to corporate accountability is the possibility for economic organisations to receive agricultural land-use rights under specified conditions, including requirements concerning approved agricultural land-use plans in relevant cases.¹⁸ This regulatory design reflects a policy balance. Vietnam seeks to create greater flexibility for agricultural land circulation, support larger-scale and more efficient agricultural production, and facilitate investment in agriculture. At the same time, the State continues to control land-use purposes, protect agricultural land, and prevent uncontrolled conversion or misuse of land. The legal question is whether these statutory conditions can function not only as administrative requirements, but also as mechanisms of corporate accountability.

The central problem is that several mechanisms in the 2024 Land Law remain insufficiently developed as accountability mechanisms. Four issues are particularly important. The first is uncertainty in determining the persons legally entitled to transfer or otherwise dispose of agricultural land-use rights, especially where certificates and land records do not fully reflect household members, spouses, heirs, or other persons with legally relevant interests. The second is the weak verification of conditions for corporate access to agricultural land and of approved agricultural land-use plans. The third is the fragmented relationship among notarisation, registration of changes in land records, and the land information system. The fourth is the ambiguity of available remedies where farmers, household members, spouses, heirs, or local communities are adversely affected by defective or non-transparent corporate transactions. These issues are often treated as technical problems of land law, notarisation, registration, or administrative procedure. This article argues that they should instead be understood as accountability gaps in the legal infrastructure governing corporate access to agricultural land.

The research gap addressed by this article lies in the insufficient connection between Vietnamese land-law scholarship and business and human rights scholarship in the specific context of corporate access to agricultural land-use rights. Existing studies on land in Vietnam have generally focused on all-people ownership, land recovery, compensation, tenure security, land registration, or the development of land-use-right markets. By contrast, business and human rights scholarship has more commonly examined labour, supply chains, environmental impacts, corporate social responsibility, or responsible business conduct. As a result, corporate acquisition of agricultural land-use rights through transfer, lease, capital contribution, accumulation, or consolidation has not yet been adequately analysed as a process that may trigger duties of due diligence, disclosure, transparency, monitoring, and remediation. This article addresses that gap by conceptualising corporate access to agricultural land as a legal event that should be assessed through the lens of corporate accountability.

The article's contribution is threefold. First, it repositions corporate access to agricultural land in Vietnam as an accountability problem rather than merely a matter of civil transaction validity or administrative land procedure. Secondly, it shows that rules on lawful right holders, agricultural land-use plans, notarisation, registration,

¹⁷ NGUYEN, L. H. "Land law and the security of farmers' land-use rights in Viet Nam: Development and challenges in transition". *VNU Journal of Science: Legal Studies*, v. 38, n. 1, 2022, pp. 51–58. <https://doi.org/10.25073/2588-1167/vnuls.4427>

¹⁸ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. (n 11), Art 45(6). Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

land data, and remedies should be read together as parts of a single accountability infrastructure. Thirdly, it uses selected comparative insights and international business and human rights standards not as models for direct legal transplantation, but as functional reference points for assessing how Vietnamese law may better connect land transactions with due diligence, transparency, public supervision, and access to remedy. The article's central argument is that Vietnam's 2024 Land Law provides a promising statutory foundation, but its accountability potential remains incomplete unless transaction rules are translated into verifiable, operational, and enforceable mechanisms.

Against this background, the article addresses two interrelated research questions. First, how does Vietnam's 2024 Land Law structure corporate access to agricultural land-use rights, particularly through rules on lawful right holders, conditions for receiving agricultural land-use rights, agricultural land-use plans, notarisation, registration, and land information? Secondly, how should these mechanisms be refined so that corporate access to agricultural land is not merely formally compliant, but also transparent, verifiable, risk-sensitive, and supported by effective remedies for affected right holders and rural communities?

The article advances three main arguments. First, agricultural land-use rights in Vietnam must be understood through their hybrid legal nature. They are grounded in the regime of all-people ownership and State management, but they function in practice as valuable patrimonial interests that may sustain rural households across generations. Secondly, corporate access to agricultural land should be assessed through a broader accountability lens. Formal compliance with contract, notarisation, or registration requirements is necessary, but it is insufficient where the transaction may affect vulnerable land users, household members, spouses, heirs, or communities. Thirdly, the major weakness of the current framework lies in the incomplete transformation of land-law conditions, notarisation requirements, registration procedures, and land data systems into enforceable mechanisms of corporate due diligence and public accountability.

2. Methodology and scope

This article adopts doctrinal legal analysis as its primary method. It examines Vietnam's 2024 Land Law in connection with the Civil Code, the 2024 Law on Notarisation, and regulatory instruments governing land registration, land information systems, and the exercise of land users' rights. The analysis focuses on how these legal instruments structure corporate access to agricultural land-use rights, particularly through rules on lawful right holders, conditions for receiving agricultural land-use rights, approved agricultural land-use plans, notarisation, registration, legal effect, and remedies.

The article also uses international business and human rights standards and responsible tenure governance standards as normative reference points. The United Nations Guiding Principles on Business and Human Rights, the FAO Voluntary Guidelines on the Responsible Governance of Tenure, the CFS Principles for Responsible Investment in Agriculture and Food Systems, and the OECD-FAO Guidance for Responsible Agricultural Supply Chains are used to assess whether Vietnam's legal framework enables due diligence, transparency, public supervision, and access to remedy in corporate agricultural land transactions. In addition, the article employs selective functional comparison. The comparative materials are not used to construct a comprehensive comparative study or to propose direct legal transplantation. They are used only where they clarify specific accountability questions arising under Vietnamese law. Japan is used to illustrate *ex ante* institutional control over agricultural land transactions; Singapore is used to clarify the legal significance of registration and land data; Thailand is used as a regional reference for business and human rights policy; and selected European developments,

including mandatory human rights due diligence, are used to contextualise the movement from voluntary corporate responsibility towards risk-based corporate accountability.

The article does not rely on fieldwork, interviews, or original quantitative data. Where practical implications are discussed, the analysis draws on published legal materials, existing scholarship, administrative and policy documents, and selected publicly available court decisions. These materials are used as limited illustrations of how uncertainty over right holders, verification, notarisation, registration, and remedies may arise in practice. The article therefore remains primarily doctrinal and normative, but it incorporates practical illustrations to avoid treating accountability gaps as purely abstract legal problems.

3. Theoretical framework: Land, property stability and corporate accountability

3.1 Land as a special form of property and social stability

Agricultural land cannot be understood only through the language of market exchange. In many legal systems, land is treated as an economic asset capable of transfer, mortgage, lease, inheritance, or contribution to investment activities. Yet land also performs social functions that ordinary movable assets do not usually perform. It anchors livelihood, family continuity, local identity, food production, and long-term security. In rural societies, agricultural land often represents not merely wealth in monetary form, but a practical guarantee of survival and a material basis through which families organize labour, inheritance, and intergenerational stability. This broader social meaning explains why land governance tends to generate legal and political disputes even when individual transactions appear formally valid. This social function is especially important in Vietnam because land-use rights operate within a legal structure that separates public ownership of land from the private, family, and commercial value of land-use rights. Vietnamese law does not recognise private ownership of land. Individuals, households, communities, and organisations hold land-use rights rather than ownership of land itself. These rights are created, recognised, registered, regulated, and limited by law. At the same time, they are not merely administrative permissions. Land users may exercise rights such as transfer, lease, sublease, inheritance, donation, mortgage, and capital contribution, subject to statutory conditions.¹⁹

This duality creates the basic conceptual tension of Vietnamese land law. On the one hand, land remains a public resource placed under State ownership representation, planning, allocation, registration, and control over land purposes. On the other hand, land rights operate as property-like assets in civil, commercial, and family relations. They may be bought, sold, donated, inherited, mortgaged, and used as a basis for household accumulation. For agricultural land, this duality is particularly important because land rights are not only instruments of production but also a form of family security. In practice, agricultural land may be treated by rural households as an asset transmitted across generations, not simply as a temporary economic entitlement. Its transfer may therefore alter the material basis of household stability, even where the transaction is formally framed as a voluntary exchange.

The economic literature on Vietnam helps explain this transformation. Studies on land titling and rural transition have shown that formal recognition of land rights has played a significant role in rural economic development, household investment, and the functioning of land markets.²⁰ Research on land sales and rental markets also indicates that land rights have become part of rural market exchange, with

¹⁹ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. (n 11), Art 27. Ibid.

²⁰ DO, Q. T, and IYER, L. "Land titling and rural transition in Vietnam". 2008. Ibid.

implications for efficiency, poverty, and access to agricultural production resources.²¹ Yet the expansion of transferability does not eliminate the social sensitivity of land. It may instead deepen the need for legal certainty, because once land rights become economically valuable and transferable, disputes over who holds the right, who may transfer it, and when the transfer becomes legally effective become more significant.

Vietnamese agricultural land governance therefore requires a theoretical approach that recognises both sides of the land right. If the right is treated only as an administrative entitlement, the economic and family value of agricultural land may be underestimated. If it is treated only as a private asset, the public dimension of land ownership, land planning, and State control over land purposes may be ignored. A balanced approach must view land rights as hybrid legal interests: publicly constituted but privately exercised, administratively regulated but economically transferable, and formally individual or collective but often socially embedded in household and community relations. This hybrid character is the starting point for understanding why corporate access to agricultural land requires more than ordinary contract law analysis.

3.2 Tenure security, legal certainty and the infrastructure of transactions

Land tenure security is a central condition for stable agricultural production and rural development. Secure land rights enable land users to invest, plan, transfer, mortgage, and protect their interests against arbitrary interference. In Vietnam, the development of land right certificates and the expansion of land rights have contributed to the legal and economic transformation of rural land relations.²² However, tenure security does not depend only on whether a certificate exists. It also depends on whether the legal system can identify the right holder accurately, define the scope of the right, disclose relevant restrictions, record changes in a reliable register, and provide remedies when rights are violated.

This point is critical for agricultural land transfers. A legally secure transaction requires more than a signed contract. It requires certainty about the persons who have the authority to transfer the land right, certainty about whether the land is eligible for transfer, certainty about whether the transferee satisfies statutory conditions, certainty about whether registration has been completed, and certainty about the legal effects of each procedural stage. Where these elements are unclear, land transactions may produce disputes even if the parties initially believed that the transaction had been completed. In this sense, notarisation, land registration, and land databases should not be treated as merely administrative or evidentiary mechanisms. They are part of the institutional infrastructure through which legal certainty is produced.

The movement from “household land use” toward a clearer recognition of persons sharing land rights represents an important legal development, but it also creates practical difficulties where older certificates fail to identify all persons with rights in the land. If the legal system cannot determine with sufficient certainty who must consent to a transfer, a formally notarised transaction may later be challenged by household members, spouses, heirs, or other persons with legally relevant interests. Existing scholarship on joint land titling in Vietnam has shown that the identity of named right holders can matter for household bargaining, productivity, and the distribution of property-related benefits.²³ This concern is directly relevant to

²¹ DEININGER, K., and JIN, S. Q. “Land sales and rental markets in transition: Evidence from rural Vietnam.” *Oxford Bulletin of Economics and Statistics*, v. 70, n. 1, 2008, pp. 67–101. <https://doi.org/10.1111/j.1468-0084.2007.00484.x>

²² NGUYEN, L. H. “Land law and the security of farmers’ land-use rights in Viet Nam: Development and challenges in transition”. 2022. Ibid.

²³ NEWMAN, C., TARP, F., and DEN BROECK, K. V. “Property rights and productivity: The case of joint land titling in Vietnam”. *Land Economics* v. 91, n. 1, 2015, pp. 91–105.

agricultural land transfers, particularly where land has long functioned as family property even though the formal certificate may record only one name or a household representative.

Legal certainty also requires clarity regarding land purposes. Agricultural land is not a neutral asset freely convertible to any use. Its legal status is tied to State planning, land classification, environmental concerns, food security, and rural development policy. Research on Vietnam has emphasized that legal analysis often focuses on tenure security and transferability, while the right to decide how land is used may receive less attention.²⁴ This observation is important for the present article. Corporate accountability in agricultural land governance cannot be reduced to whether an economic organization lawfully receives land rights. It must also ask whether the land purpose is lawful, whether the required land plan is credible, whether the proposed use is consistent with agricultural policy, and whether affected persons can verify or challenge misuse.

The infrastructure of transactions is therefore not a technical afterthought. It is the means through which law converts abstract rights into verifiable legal facts. A system of land governance that permits agricultural land transfers but does not ensure reliable identification of right holders, verification of transferee conditions, integration between notarization and registration, and clarity of legal effect will produce accountability gaps. These gaps are especially serious when the transferee is a corporate actor or economic organization with greater resources, stronger bargaining power, and the capacity to accumulate land across multiple transactions. In such cases, weaknesses in transaction infrastructure may not only harm individual transferors. They may also affect rural communities, local land markets, and the State's ability to control agricultural land use.

3.3 Corporate accountability in agricultural land governance

Corporate social responsibility often emphasises voluntary commitments, ethical business conduct, philanthropy, or reputational management. Corporate accountability, by contrast, focuses on responsibility, answerability, transparency, due diligence, legal compliance, supervision, and remedy. It asks not only whether a corporation has adopted responsible language, but whether its conduct is subject to effective legal, institutional, and social control. The United Nations Guiding Principles on Business and Human Rights offer the most influential normative structure for this analysis through the State duty to protect human rights, the corporate responsibility to respect human rights, and access to remedy for affected persons.²⁵ Ruggie's account of business and human rights is important because it avoids treating corporate responsibility as either purely voluntary or identical to State obligation. It places business responsibility within a practical framework of risk identification, due diligence, prevention, mitigation, and remediation.²⁶ This approach is useful for agricultural land governance because many harms do not arise from a single illegal act. They may arise from formally lawful transactions conducted without proper verification of land rights, without sufficient attention to affected persons, without meaningful transparency, or without effective mechanisms for complaints. In such cases, the problem is not simply illegality in the narrow sense. It is the failure of the accountability architecture.

<https://doi.org/10.3368/le.91.1.91>

²⁴ MARKUSSEN, T., TARP, F. and DEN BROECK, K. V. "The forgotten property rights: Evidence on land use rights in Vietnam." *World Development*, v. 39, n. 5, 2011, pp. 839–850. <https://doi.org/10.1016/j.worlddev.2010.09.016>

²⁵ OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS. Guiding principles on business and human rights: Implementing the United Nations "Protect, Respect and Remedy" Framework. 2011. Ibid.

²⁶ RUGGIE, J. G. Just business: Multinational corporations and human rights. 2013. Ibid.

The academic debate has also questioned whether the corporate responsibility to respect is sufficient in high-risk sectors. Deva and Bilchitz's work on business and human rights obligations highlights a broader concern: where corporate activity can seriously affect human rights, purely voluntary or minimalist approaches may be inadequate.²⁷ Land is one of those high-risk sectors. Agricultural land transactions may affect livelihood, housing, food security, family property, gender equality, access to water, environmental quality, and the ability of rural communities to maintain their way of life. For that reason, corporate responsibility in land governance should not be confined to avoiding direct coercion or fraud. It should include careful examination of who holds rights, whether consent is legally and socially meaningful, whether the transaction affects vulnerable persons, whether the land plan is realistic, and whether affected persons have access to information and remedy.

International standards on responsible business conduct reinforce this approach. The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct require enterprises to address human rights, labour, environment, disclosure, anti-corruption, consumer interests, science and technology, competition, and taxation within a broad framework of responsible business conduct.²⁸ In agriculture, the OECD-FAO Guidance for Responsible Agricultural Supply Chains translates these principles into sector-specific expectations, including risk-based due diligence and attention to land tenure, food security, environmental protection, labour rights, and community impacts.²⁹ The Committee on World Food Security's Principles for Responsible Investment in Agriculture and Food Systems similarly frame agricultural investment as a matter of human rights, food security, sustainable development, and responsible governance.³⁰ These instruments show that corporate accountability in agriculture is not limited to conduct after land has been acquired. It begins before acquisition, with due diligence, information gathering, assessment of risks, and verification of legal and social conditions.

However, corporate accountability should not be treated as a self-evidently progressive solution. In Vietnam, land is subject to all-people ownership and land-use rights are established, recognised, registered, and limited through public-law mechanisms. Global business and human rights standards can therefore have practical value only if they are translated into concrete domestic procedures for identifying land-use right holders, verifying land-use conditions, connecting notarisation with registration, disclosing reliable land data, monitoring approved land-use plans, and providing remedies. Without such institutional translation, corporate accountability may become a language of formal compliance that leaves intact deeper asymmetries between enterprises, State authorities, and rural land users.

For Vietnam, this theoretical framework leads to a specific analytical conclusion: corporate accountability in agricultural land governance should not be assessed only by asking whether an economic organization has complied with the formal requirements of land transfer. It should also be assessed by asking whether the legal system enables and requires that organization to identify all relevant land right holders, verify land restrictions and statutory conditions, respect the social value of agricultural land to rural households, comply with approved land plans, and participate in effective remedy when harm occurs. Notarization, registration, land databases, and legal rules on transaction validity are therefore not peripheral to

²⁷ DEVA, S., and BILCHITZ, D. *Human rights obligations of business: Beyond the corporate responsibility to respect?* Cambridge University Press, 2013.

²⁸ OECD. *OECD guidelines for multinational enterprises on responsible business conduct*. 2023. Ibid.

²⁹ OECD and FAO. *OECD-FAO guidance for responsible agricultural supply chains*. 2016. Ibid.

³⁰ COMMITTEE ON WORLD FOOD SECURITY. *Principles for responsible investment in agriculture and food systems*. 2014. Ibid.

corporate accountability. They are the procedural infrastructure through which accountability becomes possible.

4. International, regional and comparative standards on corporate accountability in land governance

This section sets out the international standards and selected comparative insights used to assess Vietnam's framework for corporate access to agricultural land-use rights. The purpose is not to construct a comprehensive comparative study, nor to suggest that foreign models can be transplanted directly into Vietnam's land regime. Rather, the section identifies functional reference points relevant to four accountability questions: how legitimate land-use right holders should be identified and protected; how corporate due diligence should operate in agricultural land transactions; how registration and land data can support transparency and legal certainty; and how affected farmers and rural communities should obtain access to remedy. These standards and comparative examples provide an evaluative framework for the doctrinal analysis of Vietnam's 2024 Land Law in the following sections.

4.1 Identification and protection of land right holders

International standards on land governance begin from a basic premise: land related rights must be identified, respected, protected, and made legally secure before any transaction, investment project, or land change can be considered legitimate. The Food and Agriculture Organization's *Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests* are particularly important in this regard. They treat tenure governance not as a merely technical process of registration, but as a framework for protecting legitimate tenure rights, preventing disputes, promoting food security, and ensuring that land governance supports vulnerable people and rural communities.³¹ This approach is directly relevant to agricultural land transactions, because uncertainty over who holds land rights can undermine the fairness of the transaction from the outset.

The emphasis on "legitimate tenure rights" is broader than the formal appearance of a name on a certificate or administrative record. In rural and agricultural settings, the persons affected by a land transaction may include household members, spouses, heirs, smallholders, tenants, customary users, or persons who depend on the land for livelihood. International tenure governance therefore requires attention not only to registered title, but also to the social and legal realities of land use. This is particularly important in systems where the legal form of landholding does not always reflect the full range of persons whose rights or interests may be affected by a transaction.

The United Nations Declaration on the Rights of Peasants and Other People Working in Rural Areas further reinforces this point. Although it should not be read as creating an identical legal regime for every country, it is important as a normative statement that peasants and rural people have interests in land, natural resources, participation, information, livelihood, and protection from arbitrary displacement or deprivation.³² Its relevance here lies not in creating an identical land-law regime for every jurisdiction, but in affirming that agricultural land is a condition of rural dignity,

³¹ FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS. Voluntary guidelines on the responsible governance of tenure of land, fisheries and forests in the context of national food security. 2012. Ibid.

³² UNITED NATIONS GENERAL ASSEMBLY. United Nations Declaration on the rights of peasants and other people working in rural areas. UNGA Res 73/165, UN Doc A/RES/73/165, 17 December 2018. Available at: <https://digitallibrary.un.org/record/1650694> (accessed on 27 June 2026).

survival, and social stability. When business actors acquire access to agricultural land, protection of affected rural land users cannot be reduced to formal contractual consent alone.

Regional land-governance literature reaches a similar conclusion. Studies on land governance in Asia have shown that land debates are closely connected with tenure security, agrarian reform, rural poverty, smallholder protection, and community rights.³³ The ANGOC and Land Watch Asia study on land rights and land governance in eight Asian countries also shows that insecure or weakly protected land rights remain a major concern across the region, particularly for smallholders and rural communities.³⁴ These materials are used here only as regional background. Their function is to show that the identification of legitimate right holders is not a purely technical land-administration issue, but a substantive accountability concern.

For Vietnam, this standard is directly relevant because agricultural land-use rights may be connected with households, spouses, heirs, and persons with overlapping family or livelihood interests. A corporate transferee should not be able to rely exclusively on the formal appearance of a certificate where the legal system itself recognises that land-use rights may be shared or embedded in household relations. From the perspective of corporate accountability, identifying legitimate land-use right holders is the first step of land-related due diligence. If this step is weak, later stages of transaction verification, registration, and remedy are also weakened.

4.2 Corporate due diligence and responsible agricultural investment

Corporate accountability in agricultural land governance requires more than compliance with the formal conditions of domestic land law. It requires due diligence before, during, and after corporate access to agricultural land. The United Nations Guiding Principles on Business and Human Rights establish that enterprises should avoid infringing on the rights of others and should address adverse human rights impacts with which they are involved.³⁵ In land governance, this means that corporate actors should not merely ask whether land-use rights can be transferred as a matter of formal legality. They must also ask whether the transaction affects legitimate land users, whether the proposed land use may impair livelihoods or community interests, whether environmental and social risks have been considered, and whether affected persons can seek remedy if harm occurs.

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct further develop this approach by placing human rights, disclosure, environment, labour, anti-corruption, consumer interests, science and technology, competition, and taxation within a broad framework of responsible business conduct.³⁶ The OECD-FAO Guidance for Responsible Agricultural Supply Chains is even more directly relevant because it translates responsible business conduct into the agricultural sector and addresses risks connected with land tenure, food security,

³³ QUIZON, A. B. "Land Governance in Asia: Understanding the debates on land tenure rights and land reforms in the Asian context". 2013. Ibid.

³⁴ ASIAN NGO COALITION FOR AGRARIAN REFORM AND RURAL DEVELOPMENT AND LAND WATCH ASIA. State of land rights and land governance in eight Asian countries. 2019. Available at: <https://angoc.org/portal/land-rights-and-land-governance-portal-asian-ngo-coalition/> (accessed on 15 June 2026).

³⁵ Principles on business and human rights: Implementing the United Nations "Protect, Respect and Remedy" Framework. United Nations, 2011. Available at: https://www.ohchr.org/sites/default/files/documents/publications/GuidingprinciplesBusinesshr_eN.pdf (accessed on 25 June 2026).

³⁶ OECD. OECD guidelines for multinational enterprises on responsible business conduct. 2023. Ibid.

labour, environment, governance, and community impacts.³⁷ The CFS Principles for Responsible Investment in Agriculture and Food Systems similarly frame responsible agricultural investment as investment that contributes to food security, sustainable development, and the realisation of human rights.³⁸ These instruments support the view that corporate accountability begins before land is acquired, through information gathering, risk assessment, verification of land-use conditions, and engagement with affected persons.

Within Southeast Asia, Thailand's National Action Plans on Business and Human Rights provide a useful regional reference. Thailand's first and second National Action Plans identify community, land, natural resources, environment, labour, and cross-border investment as important areas of business and human rights policy.^{39,40} Thailand is not a model to be copied mechanically, but it shows that Asian legal systems can address land, communities, natural resources, and business activity within a policy structure of corporate accountability. For Vietnam, this suggests that agricultural land transactions involving economic organizations should be located within a broader business and human rights framework rather than treated only as private law or administrative law events.

Recent developments in mandatory human rights and environmental due diligence also provide useful contextual benchmarks. Directive (EU) 2024/1760 on corporate sustainability due diligence illustrates the movement from voluntary corporate responsibility towards legal obligations requiring companies to identify, prevent, mitigate, bring to an end, and remediate adverse human rights and environmental impacts.⁴¹ The French Duty of Vigilance Law and Germany's Supply Chain Due Diligence Act similarly reflect the growing legal expectation that companies manage risks across their operations, subsidiaries, contractors, suppliers, and value chains.^{42,43} These instruments should not be read as directly applicable to Vietnam's land regime. Their relevance is functional: they show that modern corporate accountability increasingly requires risk-based due diligence rather than reliance on formal compliance alone.

Sectoral standards in agricultural investment reinforce the same point. The IFC Performance Standards, particularly Performance Standard 5 on land acquisition and involuntary resettlement, emphasise the need to avoid or minimise displacement, consult affected persons, disclose information, and restore affected livelihoods.⁴⁴ The

³⁷ OECD and FAO. OECD-FAO guidance for responsible agricultural supply chains. 2016. Ibid.

³⁸ COMMITTEE ON WORLD FOOD SECURITY. Principles for responsible investment in agriculture and food systems. 2014. Ibid.

³⁹ MINISTRY OF JUSTICE OF THAILAND, RIGHTS AND LIBERTIES PROTECTION DEPARTMENT. First national action plan on business and human rights, 2019-2022. 2019. Available at: <https://globalnaps.org/wp-content/uploads/2024/01/NAP-Thailand-2019-2022-English.pdf> (accessed on 28 June 2026).

⁴⁰ MINISTRY OF JUSTICE OF THAILAND, RIGHTS AND LIBERTIES PROTECTION DEPARTMENT. Second national action plan on business and human rights, 2023-2027. 2023. Available at: <https://globalnaps.org/wp-content/uploads/2025/10/Thailand-NAP-2023-27-English-unofficial-translation.pdf> (accessed on 16 June 2026).

⁴¹ European Union. Directive (EU) 2024/1760 of the European parliament and of the council of 13 June 2024 on corporate sustainability due diligence and amending directive (EU) 2019/1937 and regulation (EU) 2023/2859. Official Journal of the European Union, 2024. Available at: <https://eur-lex.europa.eu/eli/dir/2024/1760/oj/eng> (accessed on 5 June 2026).

⁴² FRANCE. Law no 2017-399 of 27 March 2017 on the duty of vigilance of parent companies and ordering companies. JORF No 0074 of 28 March 2017. Available at: <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000034290626/> (accessed on 20 June 2026).

⁴³ GERMANY. Act on corporate due diligence obligations in supply chains. 2021. Available at: <https://www.bmas.de/EN/Services/Press/recent-publications/2021/act-on-corporate-due-diligence-in-supply-chains.html> (accessed on 25 June 2026).

⁴⁴ INTERNATIONAL FINANCE CORPORATION. Performance standards on environmental and social sustainability. 2012. Available at: <https://www.ifc.org/en/insights-reports/2012/ifc->

World Bank's Land Governance Assessment Framework links effective land governance with transparency, protection of vulnerable groups, and dispute resolution.⁴⁵ Sustainability standards such as RSPO and Bonsucro also require attention to legally recognised or customary land rights, community consultation, and the avoidance of impairment of local land-use rights.^{46,47} Taken together, these standards suggest that Vietnam's rules on corporate access to agricultural land should be refined so that agricultural land-use plans, notarisation, registration, land data, and remedies operate as tools of due diligence and accountability, not merely as formal procedural requirements.

4.3 Transparency, registration and land data

Transparency is a central condition for accountability in agricultural land governance. A legal system may impose conditions on agricultural land transfers, but those conditions remain weak if information about right holders, land-use restrictions, approved land-use plans, encumbrances, pending disputes, and registration status cannot be reliably verified. Land registration and land information systems therefore perform more than a record-keeping function. They create the public legal infrastructure through which land transactions become visible, rights become traceable, and third parties can rely on official information.

International tenure governance standards support this view. The FAO Voluntary Guidelines encourage States to provide systems that record legitimate tenure rights and improve transparency in land administration.⁴⁸ In the context of corporate accountability, this means that land information systems should support verification before a transaction is completed and monitoring after land has been acquired. If information is fragmented among notarial practice organisations, land registration offices, local authorities, tax authorities, and other administrative bodies, corporate due diligence becomes dependent on partial information. This creates risks not only for corporate transferees, but also for affected land users and public authorities responsible for supervising land-use purposes.

Japan provides a useful Asian comparison for agricultural land control. The Japanese Cropland Act regulates the transfer of rights over agricultural land and, in principle, requires permission for certain transfers of ownership or use rights over cropland.⁴⁹ The relevance of this comparison does not lie in transplanting Japanese law into Vietnam. Rather, it shows that agricultural land transactions may be subject to prior institutional control because agricultural land is a regulated resource, not an ordinary market commodity. For Vietnam, the comparable question is whether requirements such as approved agricultural land-use plans for economic

performance-standards (accessed on 27 June 2026).

⁴⁵ BURNS, A. F., DEININGER, K. W., and SELOD, H. The land governance assessment framework: identifying and monitoring good practice in the land sector (English). Agriculture and Rural Development. Washington, DC: World Bank, 2011. Available at: <http://documents.worldbank.org/curated/en/862461468327558327> (accessed on 22 June 2026).

⁴⁶ ROUNDTABLE ON SUSTAINABLE PALM OIL. RSPO free, prior and informed consent (FPIC) guide 2022. 2022. Available at: https://rspo.org/wp-content/uploads/RSPO-Free-Prior-and-Informed-Consent-FPIC-Guide-2022_RSPO-GUI-T08-002-V2-ENG.pdf (accessed on 24 June 2026).

⁴⁷ BONSUCRO. Bonsucro production standard. Version 5.2. July 2023. Available at: https://bonsucro.com/wp-content/uploads/SCH_Bonsucro-Production-Standard-V5.2-July-2023-ENG.pdf (accessed on 8 June 2026).

⁴⁸ FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS. Voluntary guidelines on the responsible governance of tenure of land, fisheries and forests in the context of national food security. 2012. Ibid.

⁴⁹ JAPAN. Cropland Act, Act No 249 of 1952, article 3. Available at: <https://www.japaneselawtranslation.go.jp/en/laws/view/3174/en> (accessed on 17 June 2026).

organisations can be verified and monitored through sufficiently clear institutional procedures.

Singapore provides a different but equally relevant comparison. Under the Singapore Land Titles Act, registration plays a decisive role in the legal effect of dealings with registered land.^{50,51} This comparison is relevant because it illustrates the importance of a clear legal relationship between transaction documents and registration. Where the legal effect of land dealings depends clearly on registration, parties and third parties can identify the point at which a legal change is reflected in the land register. The lesson for Vietnam is not that a Torrens system should be copied, but that the relationship between notarised transaction documents, registration of changes, and public reliance on land records must be clearly articulated.

German law may provide only a limited technical reference. Its relevance lies in the link between agreement and registration in the transfer of rights in land.⁵² This comparison should remain narrow. It is useful only to show that a legal system can reduce uncertainty by making the transfer-registration relationship explicit. For Vietnam, the central issue is the possible misunderstanding between the civil or evidentiary effect of a notarised contract and the land-administration effect of registration. If this relationship is unclear, farmers, household members, spouses, heirs, corporate transferees, notaries, and registration authorities may understand the same transaction differently.

Transparency also has a public control dimension. Corporate access to agricultural land may involve multiple transactions across different localities, especially where land accumulation or concentration is pursued for larger scale agricultural production. Without connected land data, public authorities may struggle to monitor whether a corporate actor has complied with land conditions, respected approved plans, avoided unlawful conversion, or exceeded relevant limits. In this sense, land data is not only a matter of administrative modernization. It is part of the accountability architecture necessary for regulating corporate access to agricultural land.

4.4 Access to remedy for farmers and affected communities

Access to remedy is a core element of corporate accountability. Under the United Nations Guiding Principles on Business and Human Rights, affected persons should have access to effective judicial and non-judicial mechanisms when business-related harm occurs.⁵³ In agricultural land governance, this requirement is particularly important because harm may be difficult to reverse once land has been transferred, consolidated, converted, mortgaged, or incorporated into a corporate production plan. Remedies therefore cannot be understood only as litigation after harm has occurred. They also require information, timely notification, accessible administrative procedures, correction of land records, and mechanisms to challenge non-compliance with land-use conditions.

The remedy requirement begins before litigation. Affected persons must be able to understand the transaction and the legal status of their rights. If the law does not clearly distinguish between the effect of notarization and the effect of registration, ordinary land users may mistakenly believe that a transaction has already fully transferred rights when the legal process remains incomplete, or conversely may fail

⁵⁰ SINGAPORE. Land titles act 1993, section 45. Available at: <https://sso.agc.gov.sg/Act/LTA1993> (accessed on 25 June 2026).

⁵¹ STEBEK, E. N. "Overview of country experience in land rights and developmental statehood: South Korea, Taiwan, China and Singapore." *Mizan Law Review*, v. 7, n. 2, 2013, pp. 207–240. <https://doi.org/10.4314/mlr.v7i2.2>

⁵² GERMANY. German civil code (BGB), section 873. Official English translation. Available at: https://www.gesetze-im-internet.de/englisch_bgb/englisch_bgb.html (accessed on 25 June 2026).

⁵³ Ibid.

to challenge a transaction at the proper moment. If land data is not accessible, farmers and community members may not know whether land has been registered, whether a land plan has been approved, or whether the transferee has complied with legal conditions. If corporate land conditions are not public or verifiable, the affected community cannot effectively monitor compliance.

International standards on responsible tenure and responsible agricultural investment support this broader understanding of remedy. The FAO Voluntary Guidelines emphasise dispute resolution and access to justice in tenure matters.⁵⁴ The CFS Principles for Responsible Investment in Agriculture and Food Systems also require responsible investment to respect legitimate tenure rights and contribute to inclusive and sustainable development.⁵⁵ The OECD and FAO Guidance further places grievance mechanisms and remediation within the due diligence process for agricultural supply chains.⁵⁶ These standards suggest that remedy should not be treated as a late-stage response after legal failure has become irreversible. It should form part of the governance cycle, from information disclosure and verification to administrative review, judicial protection, correction, compensation, and restoration where appropriate.

For Vietnam, the relevance of these standards is clear. The 2024 Land Law and related legal instruments already contain important elements of land governance, including registration, land information systems, conditions on land-user rights, and State control over land-use purposes. The accountability value of these mechanisms depends on whether affected farmers and rural communities can actually use them. If they cannot identify who has been recognised as a right holder, verify whether a corporate transferee satisfies statutory conditions, access reliable land data, or understand the legal effect of notarisation and registration, their ability to seek remedy is weakened. Access to remedy should therefore be treated as part of the legal infrastructure of agricultural land transactions, not as a separate issue arising only after disputes have escalated.

5. Vietnam's 2024 Land Law and corporate access to agricultural land

5.1 Constitutional and statutory structure of land-use rights

Vietnam's land regime is built on a legal structure that separates ownership of land from land-use rights. Article 53 of the 2013 Constitution provides that land is public property under all-people ownership, with the State acting as the representative owner and exercising unified management (art 53).⁵⁷ The 2024 Land Law specifies this constitutional principle by regulating land users, land allocation, land lease, recognition of land-use rights, land registration, land-use planning, and State control over land-use purposes (art 12).⁵⁸ Within this framework, individuals, households, communities, organisations, and other land users do not own land itself. They hold land-use rights recognised and regulated by law. These rights have practical economic and legal value because land users may, subject to statutory conditions, transfer, lease, sublease, donate, inherit, mortgage, and contribute land-

⁵⁴ FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS. Voluntary guidelines on the responsible governance of tenure of land, fisheries and forests in the context of national food security. 2012. Ibid.

⁵⁵ COMMITTEE ON WORLD FOOD SECURITY. Principles for responsible investment in agriculture and food systems. 2014. Ibid.

⁵⁶ OECD and FAO. OECD-FAO guidance for responsible agricultural supply chains. 2016. Ibid.

⁵⁷ NATIONAL ASSEMBLY OF VIET NAM. Constitution of the Socialist Republic of Viet Nam. 2013. Ibid.

⁵⁸ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. (n 11), Arts 4 and 12–13. Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

use rights as capital (art 27).⁵⁹ The legal character of land-use rights is therefore central to corporate accountability in agricultural land governance. Corporate actors do not acquire private ownership of land; they acquire, receive, lease, or otherwise access land-use rights within a statutory framework that remains subject to State planning, registration, land-use purposes, and public control.

Agricultural land makes this structure especially sensitive. It is not only an asset capable of circulation, but also a means of livelihood, household security, and rural stability. For that reason, the legal framework governing corporate access to agricultural land-use rights must be assessed through both dimensions of Vietnamese land law: the public-law dimension of State management over land and the patrimonial dimension of land-use rights in civil, commercial, and family relations. This dual character explains why corporate transactions involving agricultural land cannot be governed by contract law alone. They require rules capable of identifying legitimate right holders, verifying land-use conditions, ensuring registration transparency, and providing remedies where affected persons are excluded or harmed.

5.2 Transferability of agricultural land rights

The 2024 Land Law maintains the general principle that land users may exercise rights over land rights, including transfer, lease, inheritance, donation, mortgage, and capital contribution, subject to the conditions prescribed by law (art 27).⁶⁰ For agricultural land, these powers are especially important because they allow land to circulate between households, individuals, and economic actors. Land circulation may support agricultural restructuring, larger-scale production, investment, and more efficient land use. However, because agricultural land is also tied to livelihood and public land policy, its transferability is not absolute.

The law therefore places agricultural land transfers within a regulated framework. Conditions for exercising land rights include, among other matters, having a certificate of land rights except in cases permitted by law, land being free from dispute or subject only to legally permitted circumstances, land rights not being distrained to secure judgment enforcement, and land being within the land term (art 45).⁶¹ These conditions show that the transferability of agricultural land-use rights depends not only on the consent of the parties, but also on the legal status of the land and the ability of the system to verify that status.

This regulated transferability is linked to the nature of land rights as family and household assets. In Vietnam, agricultural land may have been allocated, recognised, or recorded in ways that reflect household-based landholding. Older certificates may record the name of a household representative or may not clearly identify all persons sharing the right. The 2024 Land Law has moved toward a clearer understanding of household land use by treating land rights of households established before the new law as rights shared by members having common land rights, rather than treating the household as an independent legal subject in the same way as before (arts 3(25), 4, 27(2), 135(5), 256(4), 259(1)).⁶² This development is significant because it brings legal form closer to the social reality that agricultural land may function as family

⁵⁹ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. (n 11), Art 27. Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

⁶⁰ Ibid.

⁶¹ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. Art 45. Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

⁶² NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. Arts 3(25), 4, 27(2), 135(5), 256(4) and 259(1). Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

property even when the certificate does not fully record all persons with legally relevant interests.

The transferability of agricultural land rights is therefore a double-edged legal development. It gives land users economic agency and allows land to move toward more productive uses. But it also increases the need for safeguards. Where the land is treated by a household as an intergenerational asset, a defective transfer may produce long-term conflict. Where the transferee is a corporate actor, the imbalance between the parties may be greater. The law must consequently connect transferability with verification, registration, and remedy. Without this connection, the formal freedom to transfer agricultural land rights may weaken rather than strengthen tenure security.

5.3 Legal conditions for corporate access to agricultural land

Corporate access to agricultural land under the 2024 Land Law must be analysed through a distinction between the legal entitlement to receive land-use rights and the conditions for exercising or acquiring those rights. This distinction is important because the legal framework does not simply allow economic organisations to enter agricultural land transactions as ordinary private parties. It authorises certain forms of access while subjecting them to conditions designed to protect land-use purposes, agricultural policy, registration certainty, and public supervision.

Article 28 of the 2024 Land Law concerns the forms through which land users may receive land-use rights. It is therefore relevant to the legal capacity of different categories of land users, including economic organisations, to receive land-use rights through transfer, lease, inheritance, donation, capital contribution, or other legally recognised forms (art 28). For the purposes of corporate accountability, Article 28 provides the entry point for determining whether an economic organisation may lawfully receive agricultural land-use rights. It should not, however, be conflated with the statutory conditions that must be satisfied before the transaction can be validly implemented and legally effective.

Article 45 performs a different function. It sets out general and specific conditions for land users to exercise rights such as transfer, lease, sublease, inheritance, donation, mortgage, and capital contribution of land-use rights.⁶³ These conditions include requirements concerning the existence of a certificate of land-use rights, the dispute status of the land, the absence of distraint to secure judgment enforcement, the land-use term, and other legally prescribed conditions. In the context of corporate access to agricultural land, Article 45 operates as a control provision. It ensures that the receipt or acquisition of agricultural land-use rights is not assessed only by reference to the agreement between the transferor and the transferee, but also by reference to the legal status of the land and the statutory conditions governing the exercise of land-user rights.

Article 45(6) has particular significance for corporate accountability. It requires an economic organisation receiving agricultural land-use rights in relevant cases to have an agricultural land-use plan approved by the competent district-level People's Committee. The agricultural land-use plan is expected to provide information on the location and area of land, land-use purpose, production and business plan, investment capital, land-use term, and implementation progress. This requirement can operate as an accountability mechanism because corporate access to agricultural land is tied not only to the formal validity of the transaction, but also to the proposed use of the land and the capacity of the economic organisation to use the land consistently with agricultural policy and legal requirements.

However, the accountability value of Article 45(6) depends on how the agricultural land-use plan is verified, approved, disclosed, monitored, and linked to legal

⁶³ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. Art 45. Ibid.

consequences. If the plan is treated merely as a formal document submitted before the transaction, it may do little to prevent speculative accumulation, unlawful conversion, non-compliance with approved land-use purposes, or harm to affected land users. By contrast, if the plan is connected with land registration, land information systems, post-transaction monitoring, and remedies for affected persons, it can become a meaningful legal device for controlling corporate access to agricultural land. The crucial issue is therefore not only whether an economic organisation has a plan, but whether the plan is capable of being verified before approval and monitored after the land-use rights have been received.

Economic organisations should also not be treated as a homogeneous category of legal or economic actors. Accountability risks may vary significantly among large domestic agribusiness corporations, foreign-invested enterprises operating through domestic legal vehicles, cooperatives, small enterprises, and local agricultural enterprises. Large corporations and foreign-invested enterprises often operate at a larger scale of land accumulation, possess stronger legal and financial capacity, and may generate broader impacts on local communities. Cooperatives and smaller enterprises may be more closely embedded in local communities, but they may face constraints in compliance capacity, data governance, and implementation of approved land-use plans. Due diligence and supervision should therefore follow a risk-based approach under which the intensity of scrutiny, disclosure, and post-transaction monitoring is proportionate to the scale of land access, the type of economic actor, the proposed land-use purpose, and anticipated impacts.

This structure shows that corporate access to agricultural land under the 2024 Land Law is not a single legal moment. It involves at least three connected inquiries. First, is the economic organisation legally entitled to receive the relevant agricultural land-use rights? Secondly, are the statutory conditions for the exercise or acquisition of those rights satisfied? Thirdly, where Article 45(6) applies, has the agricultural land-use plan been substantively assessed, approved, and made capable of subsequent monitoring? These questions convert corporate access to agricultural land from a matter of formal transaction validity into a matter of legal verification, administrative supervision, and corporate accountability.

5.4 Household land-use rights, spouses, heirs and unlisted right holders

One of the most difficult accountability questions in corporate access to agricultural land concerns the identification of persons whose rights or legally relevant interests may be affected by a transfer. In Vietnam, this issue is particularly sensitive because agricultural land-use rights have often been connected with household-based landholding, marital property, inheritance, and actual cultivation. A certificate may identify one person, a household representative, or a limited number of right holders, but the social and legal interests attached to the land may extend to spouses, heirs, household members, or persons who have contributed to the use and preservation of the land. For corporate accountability, the central question is therefore not only whether a contract has been signed by the person appearing on the certificate, but whether the transaction has adequately identified and protected all persons whose consent or legally relevant interests matter.

The 2024 Land Law represents an important shift in this respect. It moves towards a clearer legal treatment of household-related land-use rights by recognising that land-use rights associated with households before the new law may continue to be treated through the framework of persons sharing common land-use rights. This development reduces the ambiguity that previously arose from treating the “household” as a collective but often imprecise land-use subject. It also brings land law closer to the practical reality that agricultural land may be held, used, and transmitted within family relations rather than by a single individual alone. Nevertheless, the legal improvement does not automatically solve the evidentiary

problem. Older certificates, incomplete records, changes in household membership, marriage, divorce, death, migration, and informal arrangements may continue to make it difficult to determine who must participate in or consent to a transaction.

Spousal rights illustrate this problem clearly. Under Vietnamese family law, land-use rights acquired during marriage may constitute common property of husband and wife unless they fall within legally recognised categories of separate property (art 33).⁶⁴ Where land-use rights are common property, the disposition of such rights may require the agreement of both spouses, especially where the land constitutes immovable property or a major source of household livelihood (arts 34, 35).⁶⁵ A corporate transferee that relies only on the name appearing on the land-use right certificate may therefore overlook the legal position of the non-listed spouse. This risk is not merely a private family-law issue. It is an accountability issue because the exclusion of a spouse, often the wife in rural landholding contexts, may transform a formally documented transaction into a source of gendered property insecurity.

The gender dimension should therefore be treated as a substantive component of land-related due diligence. Women's interests in agricultural land may be weakened where certificates record only one spouse, where household representatives are treated as *de facto* decision-makers, or where family members who contribute to agricultural production are not visible in formal records. In such circumstances, the transaction process may reproduce unequal bargaining power within the household and between the household and the corporate transferee. A legally robust accountability framework should require notaries, land registration authorities, and corporate transferees to pay attention to whether the land-use right is individual, common, marital, inherited, or household-related. It should also require reasonable verification where there are signs that persons with legally relevant interests have not been included in the transaction.

Heirs and successors present another source of uncertainty. Agricultural land-use rights may be transmitted across generations and may continue to be used by family members even where succession procedures, updating of land records, or division of inherited property have not been completed. In such cases, the person appearing on the certificate may not be the only person with a legally relevant interest in the land. If a corporate transaction proceeds without clarifying inheritance-related claims, later disputes may arise over the validity of the transaction, the authority of the transferor, the need for consent, or the appropriate remedy. This problem is especially serious where agricultural land is the principal asset of the family or the material basis of rural livelihood.

Unlisted right holders are also difficult to protect because their interests may not be immediately visible to corporate actors or public authorities. They may include household members who shared land-use rights under previous legal arrangements, spouses whose names were omitted from certificates, heirs whose succession rights have not been formally recorded, or persons whose actual use of the land gives rise to legally relevant claims. The 2024 Land Law's clearer treatment of household-related land-use rights is therefore an important starting point, but it must be supported by operational mechanisms. These may include clearer requirements for verifying common land-use rights, stronger links between civil status records and land records, procedures for identifying marital and inheritance-related interests, and

⁶⁴ NATIONAL ASSEMBLY OF VIET NAM. Law on marriage and family No 52/2014/QH13. Art 33. 2014. Available at: <https://vanban.chinhphu.vn/default.aspx?docid=175351&pageid=27160> (accessed on 9 June 2026).

⁶⁵ NATIONAL ASSEMBLY OF VIET NAM. Law on marriage and family No 52/2014/QH13. 2014. Art 34-35. Available at: <https://vanban.chinhphu.vn/default.aspx?docid=175351&pageid=27160> (accessed on 9 June 2026).

guidance for notaries and land registration offices when certificates do not fully reflect the persons affected by a transaction.

For corporate accountability, the identification of right holders should be understood as the first stage of land-related due diligence. A corporate actor acquiring agricultural land-use rights should not treat the certificate as the sole source of legal assurance where the circumstances indicate that household, spousal, or inheritance-related interests may exist. At the same time, the burden should not be placed entirely on the corporation in the absence of reliable public data. The State must provide a registration and information infrastructure that allows notaries, land registration authorities, corporate transferees, and affected persons to verify relevant rights with reasonable certainty. Without such infrastructure, accountability remains fragile: corporate actors may claim formal compliance, while excluded spouses, heirs, household members, and rural land users are left to challenge transactions only after harm has occurred.

The accountability gap therefore lies in the distance between legal recognition and procedural operationalisation. The 2024 Land Law improves the conceptual treatment of household-related land-use rights, but the effectiveness of this reform depends on whether the law can make all relevant right holders visible before a corporate transaction is completed. If legitimate right holders are not properly identified at the pre-transaction stage, later mechanisms such as notarisation, registration, land-use monitoring, and remedies become less effective. Corporate access to agricultural land should therefore be conditioned on a transaction process capable of verifying not only the land parcel and the certificate, but also the persons whose legally protected interests may be affected by the transfer.

5.5 Notarization, registration and legal effect of agricultural land transfers

Agricultural land right transfers in Vietnam are not completed by private agreement alone. The 2024 Land Law requires contracts on transfer, donation, mortgage, and capital contribution of land rights to be notarised or certified, except in cases prescribed by law (art 27(3)(a)).⁶⁶ This requirement gives land transactions a formal legal structure before they enter the land registration system. Notarisation performs an important protective function: it verifies the legality and authenticity of the transaction document, confirms the expressed will of the parties, and creates a formal basis for subsequent administrative procedures. The 2024 Law on Notarisation further provides that a notarised document takes effect from the time it is signed by the notary and sealed by the notarial practice organisation; it has enforceable value for the parties, evidentiary value, and may serve as a basis for requesting competent State agencies to carry out procedures related to the notarised transaction (art 6).⁶⁷

However, notarization is only one stage in the legal life of an agricultural land transaction. Land registration remains compulsory. The 2024 Land Law provides that land registration is mandatory for land users and persons assigned land for management; it includes first registration and registration of changes; and registration may be carried out in paper or electronic form with equal legal value (art 131(1) and (3)).⁶⁸ A transfer of land-use rights is a case requiring registration of changes, and the law sets a time limit for carrying out such registration (art 133(1)(a)

⁶⁶ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. (n 11), Art 27(3)(a). Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

⁶⁷ NATIONAL ASSEMBLY OF VIET NAM. Law on notarization No 46/2024/QH15. 2024. Art 6. Available at: <https://vanban.chinhphu.vn/?docid=212474&pageid=27160> (accessed on 11 June 2026).

⁶⁸ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. (n 11), Art 131(1) and (3). Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

and (3)).⁶⁹ Decree No. 101/2024/ND-CP further regulates the dossier and procedures for registration of changes, including the use of contracts or documents on transfer of land-use rights as part of the registration dossier (arts 29, 30 and 37).⁷⁰

The relationship between notarisation and registration is therefore central to legal certainty. Notarisation confirms the transaction document and creates legal and evidentiary effects for the parties. Registration performs a different function: it records changes concerning land-use rights in the official land administration system and allows the legal status of the land parcel to be reflected in the land records. These two functions are connected, but they are not identical. A notarised contract may provide the legal basis for requesting registration of changes, but it does not by itself complete the land registration process or update the official land records. Conversely, registration cannot be properly carried out without a legally sufficient transaction document or other lawful basis for recording the change.

Confusion between these two stages may produce serious practical consequences. If the parties believe that notarisation alone means that the land-use right has been fully transferred in the land records, they may fail to complete registration of changes within the statutory period. If registration is delayed, the official land record may no longer correspond to the factual arrangement between the parties. This gap may create risks of dispute, overlapping transactions, enforcement complications, tax delay, or uncertainty about who may exercise rights over the land. In agricultural land transactions, these risks are particularly serious because the affected interests may include not only the immediate transferor and transferee, but also household members, spouses, heirs, persons cultivating the land, creditors, and local authorities responsible for land-use control.

From the perspective of corporate accountability, the distinction between notarisation and registration is especially important. A corporate actor may treat a notarised contract as evidence that it has completed the necessary legal formalities, while affected persons may rely on the land register to determine whether the legal status of the land has changed. If the two systems are not properly connected, corporate due diligence becomes incomplete. The enterprise may not know whether all relevant right holders have been identified, whether the land is subject to dispute or restriction, whether the agricultural land-use plan has been approved and remains valid, or whether registration has been completed. At the same time, affected farmers, spouses, heirs, or household members may not know when and how to challenge the transaction.

The accountability problem is therefore not the existence of notarisation or registration as separate legal mechanisms. Both are necessary. The problem lies in the weak operational connection between them. Notarial practice organisations need reliable access to essential land information before notarisation, including the identity of recorded right holders, land-use purpose, land-use term, restrictions on transfer, dispute status, encumbrances, and any requirement for an approved agricultural land-use plan. Land registration offices need timely and accurate information from notarised transactions so that changes can be recorded and pending risks can be identified. Where the transaction involves an economic organisation acquiring agricultural land-use rights, this connection becomes even more important because the transaction may affect land accumulation, agricultural production plans, community interests, and State control over land-use purposes.

⁶⁹ NATIONAL ASSEMBLY OF VIET NAM. Land Law No 31/2024/QH15. 2024. Art 133(1)(a) and (3). Available at: <https://vanban.chinhphu.vn/?docid=211189&pageid=27160> (accessed on 7 June 2026).

⁷⁰ GOVERNMENT OF VIET NAM. Decree No 101/2024/ND-CP regulating basic land investigation, registration and issuance of certificates of land use rights and ownership of assets attached to land, and the land information system. 2024. Available at: <https://vanban.chinhphu.vn/?docid=210791&pageid=27160> (accessed on 14 June 2026).

A clearer legal framework should therefore distinguish the legal effect of each stage. At the notarial stage, the law should clarify that notarisation gives legal and evidentiary effect to the transaction document and supports the parties' request for subsequent administrative procedures. At the registration stage, the law should clarify that registration records the change in the official land administration system and enables public authorities and relevant third parties to rely on updated land information. Between these stages, the law should minimise the risk of a transaction remaining in an uncertain intermediate position: formally notarised, but not yet reflected in the land records. This is particularly important in corporate agricultural land transactions because the delay or failure to register may conceal land accumulation, weaken public supervision, and make remedies more difficult for excluded or affected right holders.

In this sense, notarisation, registration, and land data should be treated as parts of one accountability chain. Notarisation should not be reduced to formal document authentication, and registration should not be treated as a purely administrative afterthought. Together, they should enable legal verification before the transaction, public recording after the transaction, and remedial action where the transaction is defective or harmful. When the transferee is an economic organisation, the transaction chain should also make it possible to verify whether the agricultural land-use plan has been approved, whether the land remains eligible for the proposed use, and whether post-transfer monitoring can be carried out by competent authorities. Only then can the formal requirements of land law become functional mechanisms of corporate accountability.

6. Accountability gaps and practical illustrations

The analysis above shows that Vietnam's 2024 Land Law contains important legal foundations for regulating corporate access to agricultural land. It recognises land-use rights as legally protected interests, regulates the exercise of land-user rights, requires notarisation or certification for major land transactions, provides for registration of land-related changes, and subjects certain corporate access to agricultural land to approved agricultural land-use plans. Nevertheless, these mechanisms do not yet operate as a fully integrated accountability framework. Four gaps are particularly significant: uncertainty in identifying legitimate right holders; weak verification of corporate land-use conditions and agricultural land-use plans; fragmentation between notarisation, registration, and land data; and limited access to timely and effective remedies.

6.1 Uncertain identification of legitimate right holders

The first accountability gap concerns the identification of persons whose rights or legally relevant interests may be affected by a corporate transaction involving agricultural land-use rights. The issue is not confined to the person whose name appears on the certificate. Agricultural land may be connected with household land-use relations, marital property, inheritance, or long-term family cultivation. Where land records do not fully reflect these interests, the transaction process may fail to identify all persons whose consent, participation, or protection is legally relevant.

This gap is particularly important where agricultural land-use rights are associated with household-based landholding. The 2024 Land Law improves the conceptual treatment of household-related land-use rights by recognising that land-use rights previously associated with households may involve persons sharing common land-use rights. However, this recognition does not automatically resolve evidentiary and procedural questions. Older certificates, incomplete cadastral records, changes in household membership, marriage, divorce, death, migration, and informal

arrangements may still make it difficult to determine who must participate in a transaction.

The problem has a gendered dimension. Where agricultural land-use rights constitute common marital property, the exclusion of one spouse from the transaction may undermine both transaction security and substantive property protection. The risk is not merely that a transaction may later be challenged. The deeper problem is that the transaction process may reproduce intra-household inequality by treating the person named on the certificate as the sole decision-maker, even where the land is legally or functionally connected with the family as a whole. For corporate transferees, this means that due diligence cannot be reduced to checking the formal certificate. It must include reasonable verification of whether spousal, household, or inheritance-related interests may exist.

Judicial practice illustrates that disputes concerning transfers of agricultural land-use rights may arise not only from the existence of a contract, but also from disagreement over the persons entitled to dispose of the land, the conditions for transfer, the process of land management and use, and the consequences of the transaction. In Judgment No. 38/2023/DS-PT dated 18 May 2023 of the People's Court of Hai Duong Province, concerning a dispute over a contract for the transfer of agricultural land-use rights, the dispute involved 768 square metres of agricultural land that had been transferred, and the appellate court dismissed the appeal and upheld the first-instance judgment.⁷¹

This case should be read as a limited illustration rather than as direct evidence of corporate acquisition of agricultural land. Its significance lies in showing that transfers of agricultural land-use rights may remain contestable even after the parties have established and implemented a transaction in practice. The risk becomes more serious where the transferee is an economic organisation with greater legal resources, stronger bargaining power, and an interest in accumulating or consolidating land. In that setting, uncertainty over right holders may weaken due diligence at the first stage of the transaction and may leave spouses, heirs, household members, or other affected persons to seek remedies only after the transaction has already produced legal and practical consequences.

The accountability gap therefore lies in the distance between legal recognition and procedural operationalisation. The 2024 Land Law improves the conceptual treatment of household-related land-use rights, but the effectiveness of this reform depends on whether all relevant right holders can be made visible before a transaction is completed. If legitimate right holders are not properly identified at the pre-transaction stage, later mechanisms such as notarisation, registration, land-use monitoring, and remedies become less effective.

6.2 Weak verification of corporate land conditions

The second accountability gap concerns the verification of the conditions under which economic organisations may receive agricultural land-use rights. Article 45(6) of the 2024 Land Law is significant because it requires, in relevant cases, an economic organisation receiving agricultural land-use rights to have an agricultural land-use plan approved by the competent district-level People's Committee. This requirement has the potential to transform corporate access to agricultural land from a purely transactional matter into a supervised process linked to land-use purposes, production plans, investment capacity, implementation progress, and public control. However, the accountability value of this mechanism depends on verification. If the agricultural land-use plan is assessed only as a formal document submitted before

⁷¹ PEOPLE'S COURT OF HAI DUONG PROVINCE. Judgment No 38/2023/DS-PT. Available at: <https://thuvienphapluat.vn/banan/ban-an/ban-an-ve-tranh-chap-hop-dong-chuyen-nhuong-quyen-su-dung-dat-nong-nghiep-so-382023dspt-352009> (accessed on 20 June 2026).

the transaction, it may not prevent speculative accumulation, unlawful conversion, non-compliance with approved agricultural purposes, or harm to affected land users. A meaningful verification process would need to examine whether the proposed land use is consistent with land-use planning, whether the economic organisation has sufficient capacity to implement the plan, whether the land remains suitable for the proposed agricultural purpose, and whether the proposed use creates foreseeable adverse impacts on farmers, household members, workers, or local communities.

The current legal framework does not yet clearly specify how the approved agricultural land-use plan should be disclosed, monitored, updated, or linked to legal consequences after the land-use rights have been received. This creates a gap between approval and accountability. A corporate actor may satisfy the formal requirement of having an approved plan, while affected persons may have limited ability to know what the plan contains, whether it is being implemented, whether changes have occurred, or which authority is responsible for responding to non-compliance. The problem is therefore not the absence of a statutory condition, but the incomplete transformation of that condition into an operational mechanism of corporate due diligence and public supervision.

This gap is especially important because economic organisations differ significantly in scale, capacity, and risk profile. A large agribusiness corporation or foreign-invested enterprise operating through a domestic legal vehicle may acquire or consolidate agricultural land across multiple transactions and localities. A cooperative or smaller agricultural enterprise may operate on a more limited scale but may face weaker compliance and data-management capacity. A uniform approach to verification may therefore be insufficient. The intensity of scrutiny should be proportionate to the scale of land access, the type of economic actor, the proposed land-use purpose, the sensitivity of the land, and the foreseeable impacts on local land users and communities.

The verification gap also weakens the link between pre-transaction approval and post-transaction monitoring. The agricultural land-use plan can function as an accountability device only if competent authorities can compare the approved plan with actual land use after the transaction has been completed. Without reliable land data, periodic monitoring, and coordination between land registration offices, natural resources and environment authorities, agricultural authorities, and district-level People's Committees, the approved plan may remain separate from the practical supervision of land use. In that situation, the plan becomes evidence of formal compliance rather than a tool for preventing misuse of agricultural land.

The accountability risk is not limited to the State. Corporate transferees also benefit from a clearer verification framework because it reduces legal uncertainty and strengthens the credibility of their land acquisition process. Where official verification is weak, enterprises may rely on incomplete information about land-use purpose, land-use restrictions, pending disputes, environmental constraints, or the legal status of agricultural land. This creates risks for affected land users, but it also creates risks for the enterprise itself, including transaction disputes, administrative sanctions, project delay, reputational harm, and potential remedial obligations.

The accountability gap therefore lies in the distance between statutory approval and effective supervision. Article 45(6) provides an important legal foundation, but its practical value depends on whether the agricultural land-use plan is treated as a verifiable and monitorable commitment. If the plan is not linked to land registration, land information systems, disclosure, monitoring, and consequences for non-compliance, the mechanism will not fully serve the accountability function expected of it. In corporate agricultural land transactions, verification of land-use conditions should therefore be understood as a continuing process, not merely as a formal requirement at the point of receiving land-use rights.

6.3 Fragmentation between notarisation, registration and land data

The third accountability gap concerns the fragmented relationship between notarisation, registration of land-related changes, and the land information system. In Vietnam, notarisation and registration perform different legal functions. Notarisation gives formal legal and evidentiary value to the transaction document, while registration records changes concerning land-use rights in the official land administration system. These mechanisms are connected, but they are not identical. Where this relationship is not clearly understood or operationally integrated, a transaction may be formally notarised but not promptly reflected in land records. This intermediate position creates uncertainty for transferors, transferees, affected right holders, third parties, and public authorities.

This gap is particularly significant in agricultural land transactions because the affected interests may extend beyond the immediate contractual parties. A notarised contract may appear to confirm that the parties have completed the essential formal step of the transaction. However, if registration of changes has not been completed, land records may continue to show an earlier legal status. This discrepancy may make it difficult to determine who has the authority to exercise rights over the land, who bears obligations connected with land use, whether the transferee has complied with statutory conditions, and whether competent authorities can monitor land accumulation or approved land-use plans. In corporate transactions, the problem becomes more serious because economic organisations may acquire agricultural land-use rights through multiple transactions across different parcels or localities.

The accountability function of notarisation depends on the quality of information available before the notarial act. Notarial practice organisations should be able to verify essential information concerning the land parcel, the recorded right holders, land-use purpose, land-use term, restrictions on transfer, dispute status, encumbrances, and the need for an approved agricultural land-use plan. If notaries must rely primarily on documents presented by the parties without access to reliable and updated land data, notarisation may confirm the form of a transaction without fully detecting risks relating to right holders, land-use restrictions, or pending disputes. This weakens the preventive function of notarisation and shifts the burden of correction to later administrative or judicial stages.

The accountability function of registration depends on a different but related requirement. Land registration offices must be able to receive, verify, and update information from notarised or certified transactions in a timely and consistent manner. If notarised transactions are not promptly connected with registration of changes, the land information system may remain incomplete or outdated. This weakens public reliance on land records and makes it more difficult for affected persons to know whether a transaction has been completed, whether land-use rights have changed, and whether they still have an opportunity to object, seek correction, or challenge the transaction. Judicial practice illustrates the practical significance of this distinction. In Judgment No. 719/2023/DS-PT dated 7 July 2023 of the People's Court of Ho Chi Minh City, the parties executed a notarised contract for the transfer of land-use rights. The Court held that, although the contract satisfied the notarisation requirement as to form, the transaction had not been registered as a land-related change and therefore had not produced the relevant legal effect under the land-law framework and Article 503 of the 2015 Civil Code.⁷² The case demonstrates that notarisation alone should not be treated as equivalent to completion of the land registration process. This illustration is directly relevant to corporate accountability. If an economic organisation relies on notarised contracts without ensuring that registration

⁷² PEOPLE'S COURT OF HO CHI MINH CITY. Judgment No 719/2023/DS-PT. Available at: <https://thuvienphapluat.vn/banan/ban-an/ban-an-ve-tranh-chap-hop-dong-chuyen-nhuong-quyen-su-dung-dat-so-7192023dspt-348215> (accessed on 8 June 2026).

of changes has been completed, its due diligence remains incomplete. The enterprise may believe that it has acquired secure access to agricultural land, while land records may not yet reflect the transaction. Public authorities may also lack accurate information about the scale and status of corporate land acquisition. Affected farmers, household members, spouses, heirs, or creditors may face uncertainty about when the legal status of the land changed and which procedural route is available to protect their interests.

Fragmentation between notarisation, registration, and land data also weakens the monitoring of agricultural land-use plans. Where an economic organisation is required to obtain approval for an agricultural land-use plan, that plan should not remain separate from the land registration and information system. The relevant authorities should be able to identify whether the land parcel is subject to an approved plan, whether registration has been completed, whether the proposed use corresponds to the registered land-use purpose, and whether subsequent changes require further review. Without such integration, land-use plans may remain formal approvals rather than monitorable commitments. The accountability gap therefore lies in the absence of a fully connected transaction-information chain. Notarisation, registration, and land data each perform an important function, but their value is reduced if they operate in isolation. For corporate access to agricultural land, these mechanisms should work together to enable pre-transaction verification, accurate post-transaction recording, public supervision of land-use conditions, and timely remedies for affected persons. Without this connection, formal compliance at one stage may conceal uncertainty or non-compliance at another stage.

6.4 Ambiguous legal effect and limited access to remedy

The fourth accountability gap concerns the relationship between legal effect and access to remedy. Where a transaction involving agricultural land-use rights has passed through notarisation, registration, issuance of a new certificate, or subsequent use as security for another transaction, the remedial position of affected persons becomes more complex. They may no longer be able to challenge only the original contract. They may also need to seek invalidation of notarised instruments, correction or cancellation of land records, cancellation of land-use right certificates, compensation for damage, or resolution of consequences affecting third parties such as mortgagees.

This complexity is particularly significant where affected persons were not properly identified at the pre-transaction stage. A spouse, heir, household member, or other person with a legally relevant interest may discover the transaction only after the land-use right has been registered in another person's name or used in a subsequent transaction. At that point, the dispute is no longer limited to whether the original transfer was defective. It may also concern the legal effect of notarisation, the accuracy of registration, the validity of the certificate, the protection of third parties, and the consequences of restoring the previous legal position. The later the defect is discovered, the more difficult it becomes to design an effective remedy. Judicial practice illustrates this remedial complexity. In Judgment No. 30/2024/DS-PT dated 14 March 2024 of the People's Court of Hai Duong Province, the dispute concerned land-use rights forming part of an undivided estate whose first-instance resolution did not fully address the inheritance rights of all relevant heirs. The appellate court annulled the first-instance judgment and remitted the case for retrial so that the scope of the estate, the limitation issue, and the rights of the heirs could be examined comprehensively.⁷³

⁷³ PEOPLE'S COURT OF HAI DUONG PROVINCE. Judgment No 30/2024/DS-PT. Available at: <https://thuvienphapluat.vn/banan/ban-an/ban-an-ve-kien-doi-tai-san-la-di-san-thua-ke-so-302024dspt-317703> (accessed on 9 June 2026).

The significance of this case lies in the need to identify all persons holding legally relevant interests before land-use rights are finally reallocated or registered. Where the land is linked to an undivided estate, an incomplete identification of heirs may require renewed fact-finding and a retrial, delaying settlement of the land's legal status and increasing uncertainty for persons who manage or transact with it. This type of dispute demonstrates why remedies in agricultural land transactions should not be designed only as post-dispute litigation after harm has already materialised. Although the case did not involve a corporate acquisition or a completed agricultural land transfer, it provides a limited illustration of the procedural consequences that may arise when all persons holding legally relevant interests in land have not been properly identified. Its relevance to corporate access to agricultural land is therefore analogical: an incomplete identification of spouses, heirs, household members, or other co-right holders may generate subsequent challenges and delay the provision of effective remedies.

For corporate access to agricultural land, the same logic applies with greater force. An economic organisation may acquire land-use rights from households or individuals and then incorporate the land into a broader agricultural project, production plan, mortgage arrangement, or investment structure. If the original transaction failed to identify all relevant right holders, or if the agricultural land-use plan was weakly verified, affected persons may face serious practical barriers in seeking restoration. The dispute may involve not only the original parties, but also public authorities, notaries, registration offices, creditors, project partners, and local communities affected by the change in land use.

The existing remedy structure may therefore become fragmented. Contract invalidity addresses the civil-law relationship between parties to a defective transaction. Correction or cancellation of land records addresses the administrative status of registered land information.⁷⁴ Cancellation of a certificate addresses the legal recognition of land-use rights by the State. Compensation addresses damage resulting from unlawful or defective conduct. Administrative complaint or judicial review may be relevant where the defect arises from administrative approval, registration, or failure to monitor land-use conditions. These mechanisms are necessary, but they may be difficult for affected farmers, spouses, heirs, or household members to navigate unless the legal framework clearly identifies which forum, cause of action, authority, and consequence apply to each type of failure.

The accountability gap therefore lies in the absence of a sufficiently clear remedial map. Affected persons need to know whether they should challenge the contract, request correction of land records, seek cancellation of a certificate, complain against an administrative act, claim compensation, or request enforcement of land-use conditions.⁷⁵ Corporate transferees and competent authorities also need clarity because uncertainty over remedies increases transaction risk and weakens public confidence in the land governance system. A corporate accountability framework should therefore treat access to remedy as part of the transaction architecture, not as a separate issue arising only after litigation begins.

This does not mean that every defect in an agricultural land transaction should automatically lead to cancellation of the transaction or restoration of the previous status. Remedies must take into account the nature of the defect, the rights of affected persons, the good faith of third parties, the stage of registration, the use of the land, and the possibility of compensation or corrective administrative action. The

⁷⁴ NATIONAL ASSEMBLY OF VIET NAM. Civil code No 91/2015/QH13. 2015. Available at: <https://vanban.chinhphu.vn/?classid=1&docid=183188&pageid=27160&typegroupid=3> (accessed on 22 June 2026).

⁷⁵ GOVERNMENT OF VIET NAM. Decree No 102/2024/ND-CP detailing a number of articles of the land law. 2024. Available at: <https://vanban.chinhphu.vn/?docid=210795&pageid=27160> (accessed on 9 June 2026).

central requirement is that the law should provide a clear, accessible, and proportionate remedial pathway. Without such a pathway, farmers, spouses, heirs, household members, and rural communities may bear the cost of legal uncertainty, while corporate actors may rely on formal compliance at earlier stages of the transaction.

7. Reform agenda: Building a corporate accountability framework for agricultural land governance in Vietnam

The preceding analysis shows that the reform of corporate access to agricultural land should not be framed simply as a call for more transparency or stronger State supervision. The more precise task is to transform existing land-law mechanisms into a legally operative accountability framework. Such a framework should identify the responsible authorities, clarify the categories of information to be verified, connect notarial and registration procedures, monitor approved agricultural land-use plans, and provide remedies corresponding to different types of legal failure. The reform agenda should therefore proceed through five connected priorities: operationalising the identification of legitimate right holders; strengthening the verification and monitoring of agricultural land-use plans; connecting notarisational, registration and land data; clarifying remedies for affected right holders and communities; and sequencing reform in a way that preserves lawful land circulation while reducing accountability risks.

7.1 Operationalising the identification of legitimate right holders

The first reform priority is to make the identification of legitimate agricultural land-use right holders clearer, more reliable and more verifiable. The 2024 Land Law has already moved in the right direction by recognising that land-use rights previously associated with households may involve persons sharing common land-use rights. However, this conceptual improvement must be translated into operational procedures. Without a reliable method for identifying all persons sharing agricultural land-use rights, the protection of farmers, spouses, heirs, household members and other affected persons remains uncertain.

A suitable reform would be to create a formal confirmation mechanism for persons sharing agricultural land-use rights, especially where agricultural land was allocated, recognised or certified under earlier household-based arrangements. The Land Registration Office should serve as the central institutional point for checking cadastral records, historical registration data, records of land-related changes and the current legal status of the land parcel. Commune-level People's Committees and civil-status authorities may provide supporting information where household membership, death, marriage, divorce, inheritance or residence history is legally relevant. Notarial practice organisations should not be expected to conduct open-ended private investigations, but they should have access to official confirmation of whether the certificate accurately reflects all persons whose participation or consent is required.

The minimum viable reform would be to require an additional verification step for agricultural land transactions where the transferee is an economic organisation and the certificate records only one person, an old household name or information that does not clearly identify all co-right holders. In such cases, the transaction file should include a confirmation of the persons sharing the land-use right or an official statement that no additional person has been identified on the basis of available official records. This confirmation should be recorded in the cadastral file and, where appropriate, updated in the land database. It would reduce the current dependence on fragmented documents, informal declarations, local confirmations or undertakings made by the parties.

This reform should also address gender and family-property risks. Where agricultural land-use rights may constitute common marital property, notaries and registration authorities should verify whether both spouses must participate in the transaction or provide valid authorisation. Where inheritance-related interests may exist, the transaction file should clarify whether succession procedures have been completed or whether heirs with legally relevant interests must be included. These requirements would not prevent lawful land circulation. They would make land circulation more legally secure by ensuring that corporate transferees, notaries, land registration authorities and affected persons rely on a clearer record of right holders before the transaction is completed.

7.2 Strengthening verification and monitoring of agricultural land-use plans

The second reform priority concerns agricultural land-use plans submitted by economic organisations. Article 45(6) of the 2024 Land Law is a promising accountability mechanism because it requires, in relevant cases, an economic organisation receiving agricultural land-use rights to have an agricultural land-use plan approved by the competent district-level People's Committee. However, the law should move from a formalistic approach to a substantive one. The plan should not merely be a procedural document attached to the transaction file. It should operate as a verifiable and monitorable commitment concerning how the land will be used after acquisition.

The competent district-level People's Committee should remain the approval authority, but the assessment process should be supported by specialised agencies. The natural resources and environment authority should assess conformity with land-use master plans, annual land-use plans, land categories, land-use terms, transfer restrictions, landholding limits and requirements for the protection of agricultural land. The agricultural authority should assess the credibility of the proposed production or business plan, the suitability of the proposed agricultural use and potential impacts on agricultural production and rural livelihoods. Where the proposed use may affect rice cultivation land, forest land, water resources or the environment, competent environmental and sectoral authorities should be consulted in accordance with relevant legislation.

At a minimum, an agricultural land-use plan submitted by an economic organisation should include the location and area of land, land category, current land-use status, intended land-use purpose, production and business plan, investment capital or capital sources, implementation schedule, expected labour and community impacts, any need for land-use conversion, and measures to comply with environmental and agricultural requirements. These data should not remain only in the approval file. Core information on the approved plan should be incorporated into the land information system or attached to the parcel record so that notaries, land registration authorities and competent supervisory bodies can verify whether the land is subject to an approved corporate agricultural land-use plan.

The legal consequences of non-compliance should also be clarified. If an economic organisation fails to implement the approved plan, uses the land for an unlawful purpose, delays implementation without legally accepted reasons, or transfers the land in a manner inconsistent with the approved plan, competent authorities should be able to apply graduated consequences. These may include a warning and request for corrective action, administrative sanction, suspension of implementation, refusal to register further land-related changes, review of the approved plan, or recovery of land in serious cases provided by law. The precise consequence should depend on the nature and seriousness of the violation, the impact on affected land users and communities, and the possibility of remedying the non-compliance without undermining lawful agricultural production.

The minimum viable reform would be to create a standardised approval and monitoring template for Article 45(6) plans. This template should identify the approving authority, consulted agencies, required data fields, monitoring schedule, reporting obligations and consequences for material non-compliance. It should also require the approved plan, or at least its core public information, to be connected with land registration data. This would allow the plan to function not merely as a pre-transaction formality, but as an accountability tool throughout the life of the corporate agricultural project.

7.3 Connecting notarisation, registration and land data

The third reform priority is to strengthen the operational connection between notarisation, registration and land data. The law should clearly distinguish the legal effect of each stage. Notarisation gives legal and evidentiary value to the transaction document and provides a basis for requesting subsequent administrative procedures. Registration records changes in the official land administration system and allows public authorities and relevant third parties to rely on updated land information. The problem is not that these mechanisms are separate. The problem is that their connection remains insufficiently developed in transactions involving agricultural land and corporate transferees.

Notarial practice organisations should be granted controlled access to essential official land information before notarising transactions involving agricultural land-use rights. This information should include the identity of recorded right holders, land-use purpose, land-use term, parcel status, restrictions on transfer, dispute status where recorded, encumbrances, pending registration of changes, and whether the land is subject to an approved agricultural land-use plan under Article 45(6). Such access should be governed by rules on data protection, confidentiality, access logs and lawful purposes of use. The purpose is not to turn notaries into land administration authorities, but to ensure that notarisation is supported by reliable official information rather than only by documents presented by the parties.

Land registration offices should also receive timely information from notarial practice organisations after notarisation of agricultural land transactions involving economic organisations. This should not create automatic registration and should not replace the statutory procedure for registration of land-related changes. Rather, it should create a transitional status, such as “pending registration of land-related change”, visible to the competent land registration authority. This status would reduce overlapping transactions, support monitoring of land accumulation, warn of incomplete registration, and help authorities identify corporate transactions that require further registration or supervision.

A phased approach is necessary. In the short term, the law or implementing guidance should standardise the explanation given by notaries to the parties concerning the difference between notarisation and registration. It should also require notarial documents involving agricultural land transfers to contain a clear warning that registration of changes remains necessary where prescribed by law. In the medium term, Decree No. 101/2024/ND-CP and relevant land registration procedures should be refined to support electronic transmission of core transaction information from notarial practice organisations to land registration offices. In the longer term, Vietnam should move towards interoperability among cadastral data, registration data, notarial data, civil-status data, marital-property information where legally available, inheritance-related information where legally available, recorded dispute status, transfer restrictions and approved agricultural land-use plans.

The minimum viable reform is therefore not a fully integrated nationwide land-data system immediately. That would be unrealistic given constraints in funding, digital infrastructure, data quality, administrative capacity, personal data protection and fragmented data governance. The minimum viable reform is a targeted

information-transmission mechanism for agricultural land transactions involving economic organisations. This mechanism would connect notarisation and registration without overburdening the existing system and would make it easier to verify whether corporate access to agricultural land has moved from document formalisation to registration and public supervision.

7.4 Clarifying remedies for affected right holders and communities

The fourth reform priority is to provide a clearer remedial map for persons affected by defective or non-transparent agricultural land transactions. Different types of legal failure should correspond to different remedial pathways. Where the defect concerns the validity of the contract, civil-law remedies such as invalidation of the transaction and settlement of consequences may be appropriate. Where the defect concerns inaccurate or incomplete land records, correction or rectification of registration data may be required. Where a certificate has been issued on an unlawful or defective basis, cancellation or modification of the certificate may be necessary in accordance with land law and procedural law. Where the defect arises from administrative approval, registration, or failure to monitor land-use conditions, administrative complaint, administrative review, or administrative litigation may be relevant. Where damage has occurred, compensation or restoration should be available where legally justified.

This remedial map should be made accessible to farmers, spouses, heirs, household members and rural communities. Affected persons should be able to identify the competent forum, the type of claim, the relevant evidence, the time limits and the possible consequences of each route. Courts should remain the central forum for resolving disputes over contract validity, property rights and civil consequences. Land administration authorities should handle correction of land records, registration errors and matters within their statutory competence. People's Committees and specialised land authorities should address non-compliance with approved agricultural land-use plans and unlawful land use. Notarial liability mechanisms should be available where a notarial act violates legal requirements or contributes to harm. The availability of multiple pathways is not itself a problem; the problem is the absence of a clear structure connecting each failure mode with the appropriate remedy.

For excluded right holders, including spouses, heirs or household members, remedies should be available before the transaction becomes practically irreversible. This requires early access to information, timely notification where legally feasible, and the ability to request correction, suspension or review where there is credible evidence that a person with a legally relevant interest has been excluded. For affected communities, remedies should not be limited to challenging the validity of a private transaction. Where harm arises from non-compliance with an approved agricultural land-use plan, unlawful conversion, environmental harm or failure to implement commitments, administrative enforcement and corrective measures should also be available.

The legal consequences of non-compliance by economic organisations should be proportionate. Not every defect should automatically lead to cancellation of the transaction or recovery of land. The response should depend on the type of violation, the stage of the transaction, the good faith of third parties, the seriousness of harm and the possibility of correction. Minor documentary defects may justify correction or supplementation. Failure to register changes may justify administrative sanction and refusal to recognise further dealings until registration is completed. Exclusion of a spouse, heir or co-right holder may justify invalidation, partial invalidation, compensation or other civil consequences depending on the circumstances. Serious non-compliance with an approved agricultural land-use plan may justify

administrative sanctions, mandatory corrective action, review of approval, or land recovery where the statutory conditions are satisfied.

The minimum viable reform is to issue guidance that classifies common failure modes in corporate agricultural land transactions and links each failure mode to the competent authority and possible remedy. Such guidance should cover at least four categories: failure to identify legitimate right holders; failure to satisfy or verify statutory conditions for receiving agricultural land-use rights; failure to complete registration of changes after notarisation; and failure to implement an approved agricultural land-use plan. This would not require immediate amendment of the entire land-law framework, but it would significantly improve legal certainty and access to remedy.

7.5 Sequencing reform and preserving lawful land circulation

The proposed reform agenda should be understood as a shift from technical land administration to corporate accountability. Vietnam does not need to abandon the distinctive foundations of its land regime, nor does it need to import a foreign model of private land ownership. The more appropriate direction is to strengthen the accountability capacity of the existing system. The public ownership framework, the land-use rights regime, notarial practice, land registration and land information systems should be organised to support both lawful agricultural development and the protection of affected land users.

Corporate access to agricultural land should therefore be treated as an accountability event. When an economic organisation receives agricultural land-use rights, the legal system should be able to answer several connected questions: have all legitimate right holders been identified; has consent been obtained from the proper persons; is the land legally eligible for transfer; does the transferee satisfy statutory conditions; has the agricultural land-use plan been approved and recorded in a verifiable form; has the transaction been registered promptly; and can affected persons access information and remedy? These questions connect domestic land law with international standards on business and human rights, responsible tenure governance, responsible agricultural investment and access to remedy.

This approach preserves the balanced policy direction of the 2024 Land Law. Vietnam should not prevent agricultural land from circulating where circulation supports more efficient, sustainable and productive use. Nor should it ignore the need for agricultural modernisation and investment. However, circulation and investment must be accompanied by verification, transparency, monitoring and remedy. Otherwise, the law may facilitate land concentration without sufficient protection for farmers, households and rural communities. The purpose of corporate accountability is not to block development, but to ensure that development does not proceed through legally fragile and socially harmful land transactions.

Reform should proceed in stages. In the short term, Vietnam should clarify guidance on the relationship between notarisation and registration, standardise notarial explanations, improve verification of right holders in household-related agricultural land transactions, and require clearer contents for agricultural land-use plans submitted by economic organisations. In the medium term, Decree No. 101/2024/ND-CP and relevant land registration procedures should be refined to support electronic transmission of core transaction information, while Decree No. 102/2024/ND-CP and related implementing guidance should be reviewed where necessary to strengthen the verification and monitoring of agricultural land-use conditions. In the longer term, the Land Law and related legislation may be reviewed to provide a stronger statutory basis for identifying common land-use right holders, integrating land data with relevant civil-status and notarial data, monitoring corporate land-use plans, and strengthening remedies for affected farmers and communities.

This staged approach allows Vietnam to build on the strengths of the 2024 Land Law while addressing its current limitations. The law has created important foundations for modern land governance, including compulsory registration, land information systems, regulated transferability, conditions for agricultural land transactions and State control over land-use purposes. The next step is to make these mechanisms work together as a corporate accountability framework.

8. Conclusion

Vietnam's 2024 Land Law creates an important basis for treating corporate access to agricultural land-use rights as a matter of accountability, not merely as a matter of contract validity, notarisation, registration or administrative approval. The analysis has shown four connected gaps: uncertainty in identifying legitimate right holders; weak verification of agricultural land-use plans and corporate land-use conditions; fragmentation between notarisation, registration and land data; and unclear remedial pathways for affected farmers, households, spouses, heirs and rural communities. These gaps show that the law's accountability potential remains incomplete. Selected comparative insights and international business and human rights standards do not require Vietnam to import a foreign land-ownership model; their value is to clarify how due diligence, transparency, public supervision and access to remedy can be translated into domestic legal procedures. A stronger framework should preserve lawful land circulation and agricultural investment, while ensuring verification, monitorable land-use commitments and accessible remedies. Future research should examine how these mechanisms operate in practice after the 2024 Land Law is implemented.

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