EP-JOURNALS

JOURNAL OF SOCIAL SCIENCE AND HUMAN RESEARCH STUDIES

Available on: https://jsshrs.ep-journals.org/ E-ISSN: 3051-3561, P-ISSN: 3051-3553

Journal of Social Science and Human Research Studies

Volume : 02 Issue : 11 November-2026

Cross-Border Ai Governance in the ASEAN Digital Economy: From Soft Law to Legal Liability

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Published Date: November 18, 2026 **Article DOI: 10.65150/EP-jsshrs/V2E11/2026-23**

ABSTRACT: Artificial intelligence (AI) is becoming a crucial infrastructure for the digital economy, driving innovation and cross-border business in ASEAN. However, the cross-border nature of AI poses challenges regarding accountability, data, transparency, oversight, and remediation that national laws struggle to fully address. ASEAN has begun to develop a framework for AI governance through the ASEAN Guide on AI Governance and Ethics (2024) and the Expanded ASEAN Guide on AI Governance and Ethics – Generative AI (2025). However, the voluntary nature of the guidelines and differences in legislation among countries can create fragmentation and gaps in accountability. Using legal, comparative, and policy analysis, this paper focuses on Singapore and Vietnam, referencing EU experience, to clarify the gap between regional AI governance and cross-border legal accountability. Based on this, the article proposes a model of "Coordinated AI Accountability without Full Harmonisation," aiming to establish minimum accountability standards at the ASEAN level, flexibly adapt local laws, and enhance cross-border enforcement cooperation.

KEYWORDS: AI governance, legal responsibility, soft law, digital economy

1. INTRODUCTION

The rapid development of AI is fundamentally changing the way the digital economy operates and cross-border business activities take place. Unlike traditional digital technologies, AI not only supports process automation but also has the ability to analyze data, predict, create content, and participate in decision-making. This significantly expands the potential for innovation, enhances productivity, and promotes digital commerce, but at the same time gives rise to new risks related to data, privacy, discrimination, cybersecurity, algorithmic transparency, and accountability for decisions created or supported by AI. AI is cross-border in nature. Therefore, AI governance cannot be approached solely from the perspective of national laws but requires collaboration and compatibility between different governance systems[1].

For ASEAN, this issue is particularly significant in the context of the region's accelerating digital economic integration. In 2024, Southeast Asia's digital economy reached approximately US$263 billion in gross merchandise value (GMV), a 15% increase year-on-year; simultaneously, the region is attracting significant investment in AI infrastructure[2]. The rapid growth of e-commerce, digital platforms, electronic payments, cross-border services, and international data flows is making AI an increasingly important part of the regional business ecosystem. In particular, the completion of negotiations on the ASEAN Digital Economy Framework Agreement (DEFA) in May 2026 marks a crucial development in the process of building a connected, secure, compatible, and rules-based ASEAN digital economic space. DEFA encompasses areas directly related to AI governance such as cross-border data flows, personal data protection, cybersecurity, and collaboration on emerging technologies, including AI[3].

In this process, ASEAN has gradually developed a soft law system to guide the behavior of countries and businesses in the development, provision, and use of AI. Notably, *the ASEAN Guide on AI Governance and Ethics* 2024 aims to promote the responsible design, development, and deployment of AI, while strengthening the consistency and compatibility among AI governance frameworks in the region [4]. For generative AI, *the Expanded ASEAN Guide on AI Governance and Ethics – Generative AI* further expands the scope of governance to include issues such as accountability, data, testing and assurance, security, content origin, and incident reporting[5]. These documents demonstrate ASEAN's adoption of a

[1]OECD.(2024).*AI principles*. Organization for Economic Co-operation and Development. https://www.oecd.org/en/topics/ai-principles.html
[2]Google, Temasek, Bain & Company. (2024). *e-Conomy SEA 2024: Profits on the rise, harnessing SEA's advantage*. https://www.temasek.com.sg/en/news-and-resources/news-room/news/2024/-e-conomy-sea-2024-report--profitability-push-in-southeast-asia
[3]ASEAN. (2026). *Statement of the Chairperson of the ASEAN Senior Economic Officials (SEOM) on the conclusion of ASEAN DEFA negotiations*. https://asean.org/book/expanded-asean-guide-on-ai-governance-and-ethics-generative-ai
[4] ASEAN Secretariat. (2024). *ASEAN guide on AI governance and ethics*. ASEAN. https://asean.org/book/asean-guide-on-ai-governance-and-ethics
[5]ASEAN Secretariat. (2025). *ASEAN Responsible AI Roadmap (2025–2030)*. ASEAN. https://asean.org/book/asean-responsible-ai-roadmap-2025-2030

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flexible, principles- and recommendations-based approach, rather than immediately establishing a unified and highly binding regional AI legal system.

The soft law approach offers distinct advantages for ASEAN, where member states differ significantly in economic development levels, technological capabilities, and legal systems. Soft law allows countries to proactively internalize and adapt their laws to national conditions, while also providing a foundation for enhanced legal compatibility without excessively restricting innovation. This approach also aligns with international AI governance trends. For example, the *OECD AI Principles* emphasize trustworthy AI that respects human rights and democratic values [6]; while *the NIST AI Risk Management Framework* provides a voluntary framework for identifying and managing risks throughout the entire AI system lifecycle [7].

However, over-reliance on soft law also raises concerns about its effectiveness and accountability. Principles such as transparency, fairness, accountability, safety, and risk management only truly become meaningful when translated into specific legal obligations for AI developers, suppliers, deployment companies, and users. In a cross-border business environment, this is further complicated by the fact that an AI system might be developed in one country, use data from multiple countries, be provided through a platform located in another country, and impact users or businesses in a different ASEAN country. When damage occurs, the question is not only whether AI was used responsibly, but also who is responsible, under which national law, and through what mechanisms to ensure the right to claim compensation or redress for damages.

The gap between AI governance principles and legal responsibility is therefore becoming a central issue in cross-border AI governance. Simply encouraging businesses to adhere to ethical principles or voluntarily adopt risk management standards may not adequately protect the legitimate rights and interests of individuals, consumers, and businesses in cross-border transactions. Conversely, the immediate application of rigid legal obligations, lacking harmonization among ASEAN countries, could increase compliance costs and create barriers to innovation and digital trade. Therefore, the challenge is not an absolute choice between soft and hard legislation, but rather identifying a rational mechanism for translating ASEAN's common principles into enforceable obligations, standards, and accountability mechanisms.

This issue becomes even more urgent as ASEAN moves from developing guidelines and policy frameworks to strengthening legal integration of the digital economy. The conclusion of the DEFA negotiations in 2026 shows ASEAN is moving closer to a more binding regional framework for digital economic activities. In this context, AI governance needs to be considered in relation to broader issues of cross-border digital trade, including data flow, personal data protection, cybersecurity, consumer protection, competition, platform responsibility, and dispute resolution. In other words, AI governance is no longer just a matter of technological ethics but is becoming a matter of business law and international economic integration.

Based on the above issues, this article focuses on analyzing the formation and development of cross-border AI governance in ASEAN, particularly the shift from soft legal principles and guidelines to the requirement of establishing legal responsibility for entities participating in the AI ecosystem. Based on an analysis of ASEAN's AI governance documents, in relation to international principles and the DEFA development process, the article clarifies the gaps in legal responsibility in cross-border AI activities and proposes some directions for improving ASEAN's legal mechanism towards harmonizing regulations, stratifying responsibility according to risk levels, enhancing corporate accountability, and ensuring effective remediation mechanisms for affected entities. Therefore, this article aims to argue that while soft law may be a suitable starting point for AI governance in ASEAN, to ensure trust and sustainability of the cross-border digital economy, these principles need to be gradually transformed into enforceable legal obligations and accountability mechanisms.

2. LEGAL FRAMEWORK FOR CROSS-BORDER AI GOVERNANCE IN THE ASEAN DIGITAL ECONOMY

2.1. The Formation of the ASEAN AI Governance Framework

The ASEAN AI governance framework is being developed in a phased manner, combining regional principles, policy guidelines, and national laws. Unlike the European Union, ASEAN has not yet developed a unified, legally binding AI law applicable to all member states. Instead, ASEAN prioritizes a governance model based on soft law, legal interoperability, and regional cooperation. This approach reflects the diverse institutional characteristics, technological development levels, and legal capacities of its member states.

A significant milestone is ASEAN's adoption of the ASEAN Guide on AI Governance and Ethics in 2024. This document is designed as a practical guide for organizations in the region in designing, developing, and deploying AI, while also aiming to enhance the consistency and interoperability of AI governance frameworks across ASEAN countries [8]. Notably, ASEAN clarifies that the adoption of the Guide is voluntary and that it does not replace or invalidate existing national laws. AI developers and deployers remain subject to the laws of the countries where their systems are used.

This approach shows that ASEAN is not aiming for an immediate "uniformity" of AI laws among countries, but rather prioritizing the establishment of a common standard. This is a practical choice given that each country has different approaches to data, privacy, cybersecurity, consumer protection, and corporate responsibility. At the same time, emphasizing interoperability allows businesses operating across borders to reduce compliance costs by meeting completely different requirements across markets.

Building on that foundation, ASEAN continues to expand the scope of governance for generative AI through the Expanded ASEAN Guide on AI Governance and Ethics – Generative AI. This document adds a comprehensive approach to nine groups of issues: accountability, data, trusted

[6]OECD. (2024). *AI principles*. Organization for Economic Co-operation and Development. https://www.oecd.org/en/topics/ai-principles.html
[7]Tabassi, E. (2023). *Artificial intelligence risk management framework (AI RMF 1.0)*. National Institute of Standards and Technology. https://doi.org/10.6028/NIST.AI.100-1
[8] ASEAN Secretariat. (2024). *ASEAN guide on AI governance and ethics*. ASEAN. https://asean.org/book/asean-guide-on-ai-governance-and-ethics

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development and deployment, incident reporting, testing and assurance, security, content origin verification, safety research, and AI in the public interest [9].

Notably, the 2025 Guide not only expands on the principles of the 2024 Guide but also more clearly defines the requirements for risk management and accountability of stakeholders in the AI ecosystem. This represents a significant shift from establishing general ethical principles to outlining practical governance measures. However, due to its policy guidance nature, these requirements do not inherently create a unified legal obligation and common enforcement mechanism at the ASEAN level.

2.2. AI Governance in Relation to ASEAN Digital Economy Law: From Governance Principles to Legal Responsibility

Cross-border AI governance cannot be considered in isolation from the broader legal framework of the ASEAN digital economy. AI operates on data, digital infrastructure, and cross-border platforms; therefore, issues of data flow, personal data protection, cybersecurity, e-commerce, and consumer protection are directly related to legal liability for AI.

ASEAN has progressively developed regional data-related tools, including the ASEAN Framework on Personal Data Protection, the ASEAN Framework on Digital Data Governance, the ASEAN Data Management Framework, and the ASEAN Model Contractual Clauses for Cross-Border Data Flows. These documents provide a foundation for data governance and promote cross-border data flows, thereby supporting the operation of AI systems in the region. The ASEAN Official Documents Catalogue on the Digital Sector now also lists frameworks on data governance, personal data protection, and cross-border data flows, alongside guidelines on AI.

In this context, the ASEAN Digital Economy Framework Agreement (DEFA) is of particular significance. Following the launch of negotiations in 2023, ASEAN announced the completion of the remaining issues of the DEFA negotiations on May 27–29, 2026, marking the completion of ASEAN's first regional digital economy agreement. DEFA is oriented towards building an ASEAN digital economy that is connected, secure, compatible, competitive, and inclusive [10].

From an AI governance perspective, the significance of DEFA lies in creating a broader regional legal environment to address the conditions on which cross-border AI depends, particularly data and interoperability between digital systems. Therefore, AI governance needs to be considered in relation to the legal integration process of the digital economy, rather than being viewed solely as a matter of technology law.

Accordingly, the current ASEAN AI governance framework can be envisioned in three tiers.

First, there are international principles and standards, such as *the OECD AI Principles*, which emphasize AI trustworthiness, respect for human rights, transparency, security, and accountability. The OECD also emphasizes that AI "has no borders," therefore international cooperation and interoperability between governance frameworks are crucial for effective AI governance [11].

Secondly, there are the regional standards of ASEAN, notably the ASEAN Guide on AI Governance and Ethics (2024), the Expanded ASEAN Guide (2025), and the ASEAN Responsible AI Roadmap 2025–2030. The Roadmap 2025–2030 aims to provide specific implementation steps for governments and stakeholders to facilitate the development of responsible AI, while promoting integrated and interoperable AI governance in the region[12].

Third, there is national law. Member states are responsible for translating regional principles and recommendations into obligations consistent with their legal systems. It is at this level that significant differences emerge regarding the extent of AI regulation, data protection, corporate liability, and remediation mechanisms. Therefore, the same cross-border AI system may be subject to different legal requirements in each country.

This stratification creates a paradox: ASEAN has increasingly developed common standards for AI governance, but lacks a corresponding common legal accountability mechanism. Principles of transparency, accountability, safety, and human oversight, if only existing as recommendations, will struggle to protect the rights of individuals, consumers, and businesses when AI causes cross-border impacts. Therefore, the core legal issue is not necessarily the creation of a unified "ASEAN Regional Artificial Intelligence Law", but rather the identification of minimum accountability standards that all member states need to ensure, while allowing each country flexibility in choosing how to implement them domestically. This forms the basis for developing the proposed model of "coordinated AI accountability, without complete standardization".

2.3. Assessment of the current legal framework

Three key characteristics of the ASEAN cross-border AI governance framework can be identified.

The first, the level of guidance and voluntariness remains high. The ASEAN Guide 2024 is designed as a practical guide, and its application is voluntary; the Guide also affirms that it does not replace national law. This provides flexibility but at the same time limits the ability to use regional instruments as a direct basis for establishing responsibility or sanctions.

Secondly, the legal framework is shifting from AI ethics to risk governance. The 2025 Guide to Gen AI has integrated accountability, incident reporting, testing and assurance, security, and content origin into a single governance structure. This is a crucial foundation for ASEAN to gradually develop more specific legal obligations in the future.

Third, ASEAN's approach is selective harmonization rather than legal homogenization. ASEAN's simultaneous promotion of AI governance, data governance, and DEFA demonstrates the region's development of a digital legal ecosystem based on compatibility. This aligns with ASEAN's institutional characteristics and can enable countries to maintain policy space while establishing the necessary common standards for cross-border operations.

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[9] ASEAN Secretariat. (2025). *ASEAN Responsible AI Roadmap (2025–2030*. ASEAN. https://asean.org/book/asean-responsible-ai-roadmap-2025-2030

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Therefore, it can be affirmed that ASEAN has established a relatively clear soft legal framework for AI governance, but the transition from regional norms to legal accountability is still in its developmental stage. This gap is particularly evident in cases where AI is provided, developed, trained, or deployed across multiple countries. This forms the basis for the following section analyzing the laws of Singapore and Vietnam, thereby assessing the degree of domestication of ASEAN principles and identifying differences that may create accountability gaps in cross-border AI governance.

3. THE LEGAL SITUATION REGARDING CROSS-BORDER AI GOVERNANCE IN THE ASEAN DIGITAL ECONOMY: FROM THE LEGAL PERSPECTIVES OF SINGAPORE AND VIETNAM

3.1. The Principle-Based, Risk- and Accountability-Based AI Governance Model in Singapore

Singapore is considered one of the ASEAN countries with an early and relatively comprehensive approach to AI governance. Since 2019, Singapore has issued the AI Governance Framework, updated for the second time in 2020, to translate AI ethical principles into applicable governance measures within businesses. This framework focuses on four groups of issues: internal governance structure; the level of human involvement in AI-assisted decision-making; operational management; and interaction and communication with stakeholders[13].

Notably, Singapore did not immediately adopt a single unified AI law model, but instead built a governance ecosystem combining guidelines, technical tools, and existing legislation. *AI Verify* is a prime example. Launched in 2022, AI Verify provides a mechanism for testing and evaluating AI based on principles such as transparency, interpretability, safety, security, sustainability, fairness, data governance, accountability, and human control. This tool is designed to be voluntary, helping businesses demonstrate responsible AI deployment through technical testing and governance processes. For generative AI, Singapore continues to develop the AI Governance Framework for Generative AI, which addresses nine groups of issues: accountability, data, trusted development and deployment, incident reporting, testing and assurance, security, content origin, safety research, and AI in the public interest. This approach shares many similarities with the Expanded ASEAN Guide on AI Governance and Ethics – Generative AI, demonstrating Singapore's role as both a nation implementing AI governance and contributing to shaping regional standards. More notably, in 2026 Singapore expanded its governance framework to include agent AI. The AI Governance Framework for Agentic AI requires organizations to assess and mitigate risks from the outset, identify points requiring human approval, apply technical controls throughout the entire lifecycle, and enhance transparency and user training. Importantly, the framework emphasizes that humans remain ultimately responsible for the operation of AI agents[14].

Thus, the Singapore model represents a shift from principle-based risk management through testing and assurance to human accountability. However, a significant portion of this governance mechanism remains based on voluntary guidance and tools. Specific legal liability when AI causes damage is still primarily determined through existing areas of law, rather than an independent AI liability regime. This is both an advantage in terms of flexibility and a limitation when dealing with cross-border AI cases involving multiple stakeholders.

3.2. The current state of AI governance legislation in Vietnam: from decentralized regulation to specialized AI legislation.

Compared to Singapore, Vietnam is rapidly shifting from a decentralized approach to building a specialized legal framework for AI. Prior to 2026, issues related to AI were primarily regulated through laws on data, personal data protection, cybersecurity, intellectual property, electronic transactions, and consumer protection.

The 2025 Law on Digital Technology Industry has created an important stepping stone by regulating the development and application of AI, the rights and responsibilities of relevant entities, and encouraging research, testing, and commercialization of AI. Following this, the 2025 Law on Artificial Intelligence, effective from March 1, 2026, is Vietnam's first specialized law on AI, aiming to establish a legal framework for the research, development, provision, deployment, and use of AI systems. The law also stipulates the rights and obligations of relevant organizations and individuals and applies to foreign organizations and individuals operating AI in Vietnam or whose AI systems produce results used in Vietnam. A notable aspect of Vietnamese law is its risk-based approach. This law not only focuses on promoting AI but also establishes limits on actions that could seriously harm the legitimate rights and interests of people. Prohibited acts include using AI to infringe on legitimate rights and interests; exploiting the weaknesses of vulnerable groups; using data unlawfully to develop, train, or operate AI; obstructing human oversight mechanisms; concealing information that should be made public, transparent, or accountable; and falsifying mandatory information, labels, or warnings. This approach shows that Vietnam has begun to shift from principle-based AI governance to establishing direct legal obligations. In particular, requirements for transparency, accountability, human oversight, and data management are likely to become crucial grounds for determining liability when AI causes damage.

Besides the Artificial Intelligence Law, Vietnam's AI accountability framework is also supported by data legislation. Decree 356/2025/ND-CP, effective from January 1, 2026, details certain provisions and implementation measures of the Law on Personal Data Protection. This is particularly significant for AI because data is the core input in the training, operation, and evaluation of AI systems. Combining AI legislation with data legislation provides a basis for controlling one of the most important sources of cross-border AI risks.

However, while both Singapore and Vietnam have developed relatively well-established AI governance mechanisms, a unified ASEAN mechanism has yet to be formed to determine responsibility when an AI system simultaneously involves multiple countries. For example, a system developed by a Singaporean company, using data from Vietnam, provided through a platform located in a third country, and making decisions that

[13] Infocomm Media Development Authority. (2020). *Model artificial intelligence governance framework* (2nd ed.). IMDA. https://www.imda.gov.sg/-/media/imda/files/infocomm-media-landscape/sg-digital/tech-pillars/artificial-intelligence/second-edition-of-the-model-ai-governance-framework-22jan.pdf

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affect users in Vietnam. In this case, determining the responsible party, applicable law, dispute resolution jurisdiction, and compensation mechanism still largely depends on national laws and existing conflict of laws rules.

This gap shows that ASEAN norms and national laws are currently developing in two parallel directions. ASEAN establishes common principles to ensure compatibility, while member states choose different levels and methods of domestication. This flexibility is consistent with ASEAN characteristics but could lead to legal fragmentation if there are no minimum standards of accountability at the regional level.

4. SOME SOLUTIONS TO IMPROVE CROSS-BORDER AI GOVERNANCE MODELS IN THE ASEAN DIGITAL ECONOMY AND ITS IMPLICATIONS FOR VIETNAM

Analyzing ASEAN's AI governance framework and drawing on the experiences of Singapore and Vietnam, the biggest challenge today is not the lack of AI governance principles, but rather the gap between regional principles and the ability to establish and enforce legal accountability when AI operates across borders. Based on this, the article proposes a model of "Coordinated AI Accountability without Full Harmonisation". This model does not aim to immediately create a unified AI law for ASEAN, but focuses on establishing a minimum level of accountability while allowing member states the flexibility to incorporate and apply higher requirements in accordance with their national conditions.

First, establish a minimum set of AI accountability standards in the ASEAN region.

ASEAN needs to shift its focus from developing common principles to defining a number of minimum accountability obligations in the form of a set of standards that can be uniformly applied to AI systems with cross-border operations or impacts. The established minimum standards should comprise at least five groups of obligations: identifying responsible parties; risk assessment and governance; transparency and accountability; human oversight; and reporting, remediation, and compensation for damages. These standards could be developed based on existing principles in the ASEAN Guide 2024 and the Expanded ASEAN Guide 2025.

For AI systems with a high level of risk or the potential to significantly impact the rights and interests of individuals, businesses, and consumers, ASEAN should require a higher level of accountability, such as pre-deployment impact assessments, operational record keeping, periodic testing, human oversight mechanisms, and reporting of critical incidents. This approach is also consistent with the Roadmap 2025–2030, which guides countries to deploy AI responsibly in a step-by-step, integrated, and compatible manner, while taking into account the differing capabilities and priorities of each member state.

Secondly, assign responsibilities based on roles and levels of risk.

One of the limitations of current AI governance is that responsibility can be dispersed among multiple stakeholders. In a cross-border AI system, developers, model providers, platform providers, deployment companies, and users may all be involved in the final outcome. Therefore, identifying a single entity responsible in all cases is inappropriate.

ASEAN should adopt the principle of "responsibility proportional to role and risk control capabilities." Accordingly, responsibility is allocated to each entity based on its level of involvement in the design, training, provision, deployment, and control of AI systems. Developers should bear primary responsibility for data quality, model design, testing, and foreseeable risks during the development phase. Suppliers or implementers should be responsible for assessing the system's suitability for its intended use, information transparency, and risk management in a real-world environment. Businesses using AI must ensure appropriate oversight, personnel training, and avoid using the system outside of defined safety zones, emphasizing the role of internal governance, human involvement, operational management, and stakeholder engagement. Notably, Singapore's 2026 AI Governance Framework further emphasizes that humans remain ultimately responsible for AI deployment.

Third, establish a mechanism for assessing the impact and auditing AI on cross-border systems.

AI impact assessments should be conducted before deployment for systems that have the potential to significantly impact the rights, interests, or economic opportunities of individuals. The assessment may include data quality and origin, risk of bias, transparency, interpretability, safety, security, level of human intervention, and remediation plans in case of incidents. For systems with a large impact or used across multiple ASEAN countries, independent risk-based audits should be encouraged or required. Audit results do not necessarily need to be fully publicized as they may involve trade secrets, but essential information regarding compliance and risk should be provided to relevant authorities and affected stakeholders. This approach can be learned from Singapore, where AI Verify was developed to support testing of AI systems and assess their compliance with governance principles.

Fourth, strengthen mechanisms for cross-border cooperation in implementing AI systems.

If each country only enforces laws within its own territory, cross-border AI systems could create an "enforcement vacuum" where developers, data, platforms, and affected parties are located in different countries. Therefore, ASEAN needs to establish a cooperation mechanism among competent authorities regarding AI, data, consumer protection, and cybersecurity. This mechanism could include: information exchange; support for investigations; recognition or reference of assessment and audit results; coordinated incident response; and support for the enforcement of decisions by competent authorities. In the long term, ASEAN could explore building a network of national focal points on AI accountability, operating on the basis of common principles and coordination mechanisms. This approach aligns with ASEAN's direction of developing consistent AI regulations and standards, while also facilitating cross-border cooperation.

Fifth, harmonize responsibilities but avoid homogenizing national laws.

ASEAN does not necessarily need to build a completely identical AI legal system across all countries; it needs to harmonize core issues that directly impact cross-border operations. Accordingly, ASEAN can identify some minimum mandatory principles such as: the right to know when interacting with AI in appropriate circumstances; accountability; risk management; human oversight; reporting of serious incidents; data protection; and access to appeals and remediation mechanisms. Based on this foundation, each country can maintain stricter regulations depending on its national economic, social, and legal conditions. This approach is consistent with ASEAN practices and also compatible with the ASEAN Responsible AI Roadmap, which acknowledges differences in capabilities, priorities, and levels of development among member states.

Sixth, link AI accountability to the legal framework for the digital economy and cross-border data.

ASEAN needs to ensure alignment between AI regulations and rules on data, consumer protection, cybersecurity, and e-commerce. Completing the DEFA negotiations in 2026 creates an opportunity to form a more interconnected and compatible digital legal space in the region.

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In particular, for cross-border AI, it is necessary to clearly define the relationship between data flow, data processing, AI training to provide AI-assisted decision-making, and resulting damages. Once this chain is legally defined, accountability will be more feasible and the practice of shifting responsibility between parties will be limited.

Furthermore, an effective AI liability mechanism cannot focus solely on corporate obligations but must also ensure the right to remedy for affected individuals and organizations. Accordingly, ASEAN should encourage member states to establish accessible and transparent complaint mechanisms capable of resolving cross-border AI-related disputes. For decisions that significantly impact the rights or interests of individuals, it is essential to ensure the ability to request appropriate explanations, review decisions, and access an effective remedy mechanism. For cross-border damages, ASEAN could explore mechanisms for coordination among dispute resolution bodies and gradually develop principles regarding applicable law, jurisdiction, and recognition of dispute resolution outcomes. This is a necessary condition for AI liability to exist not only in principle but also to be effectively enforced.

Implications for Vietnam

For Vietnam, participation in building an AI accountability mechanism at the ASEAN level needs to be linked to the process of perfecting domestic AI legislation. Vietnam should proactively participate in developing regional standards on AI risk assessment, auditing, transparency, accountability, and cross-border enforcement cooperation. Simultaneously, it is necessary to ensure compatibility between AI legislation and laws on data, consumer protection, electronic transactions, cybersecurity, and intellectual property. For Vietnamese businesses providing AI to the ASEAN market, applying common governance standards will help reduce compliance costs and facilitate cross-border expansion. Conversely, Vietnam needs to ensure that foreign AI systems provided or deployed in Vietnam are also held accountable proportionally to the impact of the system on Vietnamese users and the market. This is particularly important to avoid a situation where there is "cross-border accountability but no actual responsible party."

5. CONCLUSION

ASEAN practice shows that the region has initially formed common standards for AI governance and ethics through regional guidelines and principles. However, most of these standards remain "soft law" failing to establish a unified and legally binding accountability mechanism among member states. The gap between regional standards and national laws, as illustrated by a comparison between Singapore and Vietnam, highlights the urgent need to harmonize AI accountability laws within ASEAN. For Vietnam, further legal improvements are needed to translate ASEAN's AI governance principles into specific legal obligations, commensurate with the risks and impacts of AI systems. Responsibility should be allocated across the entire AI lifecycle, from data, development, provision, deployment to use, while also establishing requirements for risk assessment, transparency, auditing, human oversight, and damage mitigation mechanisms. In the long term, ASEAN needs to gradually shift from "soft law" to deeper legal cooperation, building common principles on AI accountability, enhancing mutual recognition of AI assessment and auditing, and establishing coordination mechanisms among regulatory bodies. This is the foundation for ASEAN to both promote cross-border innovation and digital business, and ensure that AI is developed and used safely, responsibly, and with a human-centered approach.

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