

# New Legal Provisions on Foreign Employees Working in Vietnam

On 7 August 2025, the Government issued Decree No. 219/2025/ND-CP regulating foreign employees working in Vietnam ("Decree 219"). Decree 219 took effect on 7 August 2025 and replaces Decree No.152/2020/ND-CP dated 30 December 2020 of the Government, regulating foreign employees working in Vietnam and recruitment and management of Vietnamese workers working for foreign organizations and individuals in Vietnam, as amended by Decree No. 70/2023/ND-CP dated 18 September 2023 of the Government ("Decree 152").

Decree 219 was issued to overcome the shortcomings arising in the implementation of Decree 152, and at the same time create more favorable conditions for foreign employees as well as their employers in complying with regulations related to Work Permits ("WP") in Vietnam. In this article, we would like to summarize some notable new points of Decree 2019 in comparison with Decree 152.

## 1. Revised Eligibility Criteria for the Granting of WPs

Of the four categories of job positions for foreign employees working in Vietnam, Decree 219 revises the WP eligibility criteria applicable to three categories, excluding only the "Managers" category, as follows:

- An "Executive Director", classified as the person who "heads and directly manages a division of an agency, organization, or enterprise" must now have at least 3 years of experience in a field relevant to the job position for which he/she is expected to undertake in Vietnam. (This requirement was not previously stipulated under Decree 152.)
- For the "Expert" category, the general requirement is that

the foreign employee must hold a university degree or higher or an equivalent qualification and have at least 2 years of experience relevant to the job position in Vietnam; specifically, for experts working in specific fields such as finance, science, technology, innovation, national digital transformation or priority areas for socio-economic development as confirmed by relevant ministries, ministerial-level agencies, provincial-level People's Committees ("PPC"), or under a cooperation agreement of the Government of Vietnam, the requirement is to hold a university degree or higher in the relevant field of study and have at least 1 year of experience relevant to the job position in Vietnam. (Previously, under Decree 152, experts were required to either (i) have a university degree and at least 3 years of relevant work experience or (ii) have 5 years of experience along with a suitable practice certificate.)

- For the "Technical worker" category, the foreign employee must either (i) have completed at least 1 year of training and process at least 2 years of experience relevant to the job position expected to undertake in Vietnam; or (ii) have at least 3 years of relevant work experience. (Previously, under Decree 152, technical workers were required to either (i) have completed least 1 year of training and have at least 3 years of relevant experience or (ii) have at least 5 years of relevant work experience.)

## 2. Amended Authority for Granting WPs and Certificates of Exemption from Work Permit

Previously, under Decree 152, the Ministry of Labour, War Invalids and Social Affairs and provincial-level Departments of Labour, War Invalids and Social Affairs were the competent authorities responsible for issuing, re-issuing, extending, and revoking WPs and certificates of exemption from WP ("WP Exemption Certificates"). Currently, under Decree 219:

- The PPC is the competent authority to: (i) issue, re-issue, extend, and revoke WPs and WP Exemption Certificates for

foreign employees working for employers whose headquarter, branch, representative office, or business location is situated in the locality where the foreign employees are expected to work; and (ii) delegate the authority to issue, re-issue, extend, and revoke WPs and WP Exemption Certificates to competent authorities.

- In case where a foreign employee works for an employer across multiple provinces or centrally run cities, the PPC of the locality where the employer's headquarters is located shall have the authority to issue, reissue, extend, and revoke WPs and WP Exemption Certificates. Accordingly, a foreign employee granted a WP or WP Exemption Certificate in this case is permitted to work in multiple provinces or centrally run cities. However, prior to each time of such foreign employee's travel to another province or centrally run city for work, the employer must submit a notice at least 33 working days in advance to the PPC (or the agency delegated by this PPC) of the locality where the foreign employee is expected to work.

### 3. Amendment to the Means of Carrying Out Procedures for Issuance, Re-issuance and Extension of WP and WP Exemption Certificates

According to Decree 219, employers can now submit application dossiers online via the National Public Service Portal. The Portal will then forward the application dossiers to the relevant PPC (or the agency delegated by the PPC) for processing and issuance, re-issuance, extension of WPs and WP Exemption Certificates to foreign employees. (Previously, under Decree 152, application dossiers could only be submitted directly in person or via postal service).

When submitting an application dossier for a WP for a foreign employee, a foreign employer may also include a request for the issuance of a Criminal Record Certificate under the authorization of the foreign employee, as part of the online submission. In accordance with the provided procedures, the National Public Service Portal will forward the dossier to (i)

the PPC (or the agency delegated by the PPC) for processing and issuance of the WP and (ii) the competent police agency for processing and issuance of the Criminal Record Certificate. The electronic Criminal Record Certificate will be sent by the competent police agency to the PPC (or the agency delegated by such PPC), which will review the dossier and return the results, including an electronic WP and an electronic Criminal Record Certificate to the employer.

These are entirely new provisions introduced under Decree 219, which were not provided for under the former Decree 152.

#### 4. New Category of Foreign Workers Exempted from WP Requirements

In addition to the 19 categories of foreign employees exempted from WP requirements under Decree 152, Decree 219 adds a new exemption category for foreign employees working in the fields of finance, science, technology, innovation, national digital transformation, and priority areas for socio-economic development, as confirmed by relevant ministries, ministerial-level agencies, or PPCs.

Specifically for foreign employees classified as “Managers”, “Executive Directors”, “Experts” and “Technicians”, Decree 219 stipulates that only those who fall under one of the following cases shall be exempted from WP requirements in Vietnam:

- They enter Vietnam to work for a cumulative period of less than 90 days within a year, from 1 January to (the end of) the last day of the same year. (Previously, Decree 152 required the work period to be less than 30 days per visit and no more than 3 visits per year).
- They are temporary transferred within a foreign enterprise that has established a commercial presence in Vietnam (including economic organizations with foreign investment capital; representative offices, branches of foreign traders in Vietnam; executive offices of foreign investors under

business cooperation contracts) operating in one of 11 service sectors committed by Vietnam under its World Trade Organization Schedule of Specific Commitments (including business, information, construction, distribution, education, environment, finance, healthcare, tourism, culture, entertainment and transportation) and has been employed by such foreign enterprise for at least 12 consecutive months prior to the transfer. (Previously, Decree 152 did not impose any requirement on the minimum period of employment with the foreign enterprise).

Except for foreign employees falling under the specific cases mentioned below, employers must carry out procedures for obtaining WP Exemption Certificates for all other foreign employees. The application dossier for issuance of the WP Exemption Certificate can be submitted in person, via public postal service or through the services of third party enterprises or individuals or by authorization to the Public Administration Service Center at the locality where the foreign employee is expected to work. The local Public Administration Service Center will forward the application dossier to the PPC (or the agency delegated by this PPC) for review and issuance of the WP Exemption Certificate.

According to the provisions of Decree 219, the following foreign employees are not required to carry out application procedures to obtain the WP Exemption Certificate:

- Those entering Vietnam for a period of less than three (3) months in order to offer services;
- Those entering Vietnam for a period of less than three (3) months in order to address incidents or complex technical or technological issues that arise and affect or are likely to affect production or business operations, which Vietnamese experts or foreign experts currently in Vietnam are unable to resolve;
- A foreign lawyer who has been issued with a Certificate to practise law in Vietnam in accordance with the Law on Lawyers;

- A foreign national who is married to a Vietnamese citizen and resides in the territory of Vietnam;
- An owner or a capital contributing member of a limited liability company with a contributed capital value of VND 3 billions or more;
- The Chairman or a member of the Board of management of a joint stock company with a capital contribution value of VND 3 billions or more;
- A person responsible for establishing a commercial presence; and
- Those entering Vietnam to work for a cumulative period of less than 90 days in a year, calculated from 1 January to (the end of) the last day of the same year.

However, in the above-mentioned cases, the employer must send a Notice to the PPC (or the agency delegated by the PPC) at the locality where the foreign employee is expected to work, informing that the foreign employee is not subject to the procedures for obtaining a WP Exemption Certificate. Such Notice must be sent at least 3 working days prior to the date the foreign employee is expected to start working in Vietnam. This is a completely new requirement of Decree 219 compared to Decree 152.

## 5. New Regulations on Revocation of WPs and WP Exemption Certificates

In addition to the case where a WP expires according to the provisions of the Labour Code, Decree 219 clearly specifies the other cases in which a WP shall be revoked. These include: (a) The employer or the foreign employee fails to comply with the regulations on the issuance, re-issuance, or extension of the WP; and (b) The foreign employee, during the course of working in Vietnam, fails to comply with Vietnamese laws and is prosecuted or subject to criminal investigation. (Previously, Decree 152 only provided in general, such as failure to comply with the provisions of this Decree in case (a) and affecting security, social order and safety in case

(b.)

As a completely new provision compared to Decree 152, Decree 219, for the first time, clearly details the cases in which the WP Exemption Certificate shall be revoked. These include: (a) (The foreign employee) works in a manner inconsistent with the contents of the issued WP Exemption Certificate; (b) There is a written notification from the foreign employer stating that the foreign employee will no longer work in Vietnam; (c) The employer in Vietnam or abroad ceases operations; (d) The employer or the foreign employee fails to comply with the provisions on the issuance, re-issuance or extension of the WP Exemption Certificate; and (e) The foreign employee, during the course of working in Vietnam, fails to comply with the provisions of Vietnamese laws and is prosecuted or subject to criminal investigation.

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## **Notable points of Law on Digital Technology Industry**

Law on Digital Technology Industry No. 71/2025/QH15 (“**DTIL**”) was adopted by the National Assembly on 14 June 2025. Except for Articles 11, 28 and 29, which became effective on 1 July 2025, the DTIL will take effect on 1 January 2026.

For the first time, the DTIL has officially established a legal framework for the development of the digital technology industry (“**DTI**”), semiconductor industry (“**ST**”), artificial intelligence (“**AI**”), digital assets (“**DA**”) and clearly stipulates the rights and responsibilities of relevant agencies, organizations and individuals. Within the scope of

this article, we would like to summarize some preferential and special mechanisms, policies and regulations in the DTIL, which may be of interest to enterprises engaged in investment and development activities in DTI:

## 1. Development of digital technology industry

- Incentives for research, development and application of digital technology

“Digital technology” (“DT”) defined by the DTIL as a collection of scientific methods, technological processes, and technical tools for producing, transmitting, collecting, processing, storing, and exchanging digital information and data, and digitizing the real world.

In order to promote research, development and application of DT, the DTIL provides that:

- Organizations and enterprises may conduct **regulatory sandbox** of products and services applying DT in accordance with the laws on science, technology, and innovation, and the laws on DTI.
- Research and development of DT products and services are eligible for **the highest incentives** in accordance with the laws on science, technology, and innovation; and digital transformation
- Organizations and individuals engaged in DT research and development activities **shall be given priority and favorable conditions** to use equipment at national key laboratories, technology incubators, high-tech incubators, high-tech enterprise incubators, science and technology enterprise incubators, and scientific and technological research institutions of the State.
- **Supplementary spending level** for enterprises’ expenditures for DT research and development shall be **increased** upon determination of incomes subject to corporate income tax (“CIT”), thereby helping

enterprises reduce their payable CIT amounts.

- Support and investment incentives for production of digital technology products and provision of digital technology services

“Digital technology industry” is defined by the DTIL as an economic-technical sector based on the combination of science, technology, innovation, and digital transformation for creating DT products and services; it is the next development stage of information technology industry.

To develop the DTI, which is still very young in Vietnam, the DTIL clearly determines the subjects that are entitled to preferential and support policies, specifically as follows:

- The production of DT products and the provision of DT services is identified as belonging to **sectors and trades eligible for investment incentives**, which is entitled to incentives and support under the laws on investment, taxes, land, and other relevant laws.
- The production of key DT products, provision of key DT services; production of software products; development of AI systems; research and development, design, production, packaging, and testing of semiconductor chip products, and the investment in the construction of AI data centers are identified as belonging to **sectors and trades eligible for special investment incentives**, which are entitled to incentives and support under the laws on investment, taxes, land, and other relevant laws.
- Projects for production of key DT products; projects for research and development, design, production, packaging, and testing of semiconductor chip products; and projects for construction of AI data centers with large-scale investment **eligible for special investment incentives and support** under the Law on Investment shall be entitled to incentives in accordance with the laws on CIT, land, and other relevant laws.
- Projects for production of key DT products; projects for

research and development, design, production, packaging, and testing of semiconductor chip products; and projects for construction of AI data centers may receive **the State's direct support for the costs** of factory construction, technical infrastructures, and machineries and equipment from the development investment expenditure of the local budget in accordance with the laws on the State budget and other relevant laws.

- Enterprises that implement projects for the production of key DT products; projects for research and development, design, production, packaging, and testing of semiconductor chip products; and projects for the construction of AI data centers are **entitled to preferential treatment** in accordance with the laws on customs.
- Support and incentives for innovative startup projects in the digital technology industry

Innovative startup projects in the DTI are identified as operating in **sectors and trades eligible for special investment incentives**, thanks to which:

These projects are entitled to incentives and support under the laws on investment, taxes, land, and other relevant laws.

- The funding for such projects is supported directly from the local budget in accordance with the Law on the State budget or from the DTI development program for the following activities: (i) Training for development of human resources for DTI; (ii) Attraction of high-quality human resources for DTI and talents in DT; (iii) Research and development; pilot production; (iv) Startup consultancy; (v) Technology acquisition and technology innovation.
- Priority for investment in digital industry infrastructure

Investments in building DTI infrastructure are identified as

belonging to **sectors and trades eligible for special investment incentives**, thanks to which:

- These projects are entitled to incentives and support under the laws on investment, taxes, land, and other relevant laws.
- The State prioritizes arranging budget capital sources for investment in building essential and shared infrastructure of DT, including: (i) Establishments of research, design, and pilot production of DT products and services; (ii) National shared key laboratories of DT; (iii) Establishments of measurement, testing, and assessment of DT products and services; (iv) Data centers; (v) Concentrated digital technology zones ("**Concentrated DTZ**"); (vi) Other shared or essential infrastructure for DT.
- *Incentives for concentrated digital technology zones*

*"Concentrated digital technology zone"* is defined by the DTIL as a functional zone that concentrates on research and development activities, support, training, promotion of innovation, incubation of DT and digital technology enterprises (*i.e. enterprises that produce DT products and/or provide DT services*); production and business of DT products and services; provision of infrastructure, supply of services to organizations, enterprises, individuals, and other activities within the zone. Concentrated DTZs are entitled to incentive policies for areas with extremely difficult socio-economic conditions in accordance with the laws on investment and other relevant laws.

Investment projects for the construction and business of concentrated DTZ infrastructure, and investment projects in the DTI in concentrated DTZs are identified as operating in **sectors and trades eligible for special investment incentives**, thanks to this, such projects will be entitled to incentive policies for sectors and trades eligible for special investment incentives in accordance with the laws on

investment and other relevant laws; and using land in concentrated DTZs, will **be exempt from or eligible for reduction in land rental** in accordance with the laws on land and other relevant laws.

Investors implementing projects for the construction and business of concentrated DTZ infrastructure may be supported by the State with: (i) Investment in the internal technical infrastructure system and the infrastructure connecting to the zone, including roads, infrastructure for electricity and clean water provision, water supply and drainage, wastewater and solid waste collection and treatment, and other works; (ii) Organization of a public passenger transport system to the concentrated DTZs.

Investment projects for the construction of houses, service facilities, and public utilities for workers of concentrated DTZs are entitled to incentives in accordance with the residential housing laws, the laws on real estate business, and other relevant laws.

- *Incentives for leasing and purchasing digital technology products and services funded by the State budget capital*

DT products and services that meet the Ministry of Science and Technology (“MST”)’s regulations shall be **entitled to incentives in contractor selection** in accordance with the laws on bidding.

Bidding packages for lease or procurement of DT products and services funded by the State budget capital to perform key tasks for national digital transformation or as required by a resolution of the National Assembly, the National Assembly’s Standing Committee or the Government, or a decision of the Prime Minister (“PM”) may be carried out through **contractor appointment** or **contractor selection** in special cases as specified by the laws on bidding.

The State reserves the right to **place orders** with

organizations, enterprises, and individuals researching, producing, and providing key DT products and services (*i.e. those that meet one of the following criteria: (i) The domestic market has a great demand for them and they can generate a high added value; (ii) The international market has a great demand and they are exportable; (iii) They aim to implement key national digital transformation tasks; have positive and breakthrough impacts on technological innovation and economic efficiency for various sectors and fields; and fall within a list issued by the MST for each period, in accordance with the management requirements of the sectors and fields*); DT products and services in key national projects, projects with special characteristics or requirements from the Government, the PM, ministries, branches, and localities in accordance with the laws on science, technology and innovation, and bidding.

▪ *Incentives on administrative and customs procedures*

Enterprises that implement projects for the production of key DT products; projects for research and development, design, production, packaging, and testing of semiconductor chip products; and projects for the construction of AI data centers as well as enterprises that implement project for manufacturing of supporting products directly used in the SI (*i.e. projects that produce raw materials, supplies, and components to directly supply projects for manufacturing, packaging, and testing of semiconductor chip products*), are **entitled to preferential treatment** in accordance with the laws on customs.

▪ *Incentives for human resources for digital technology industry*

The DTIL defines “*Human resources for digital technology industry*” as persons possessing DT qualifications, skills, and specialized knowledge who engage in the production of DT products, provision of DT services, and management of DTI; and

stipulates that:

- Regarding human resources for DTI, the State implements:  
(i) preferential credit policies on interest rates, conditions, and loan terms; and (ii) policies on provision of scholarships, social allowances; exemption, reduction of tuition fees, and support for tuition fees and the cost of living for learners in DT training programs in accordance with the laws on education and finance; and support for investment in facilities, including training equipment, laboratories, software copyrights, shared digital platforms, and other necessary technical tools for training of human resources for DTI.
- Regarding high-quality human resources for DTI who are Vietnamese, overseas Vietnamese and foreigners meeting the criteria specified by the Government, their incomes from salaries and wages are exempt from personal income tax for a period of 5 years from the date of signing the first contract with Vietnamese agencies, organizations and individuals in the following cases: (i) Income from DTI activity projects in concentrated DIZs; (ii) Incomes from projects on research and development, production of key DT products, semiconductor chips, AI systems; (iii) Incomes from activities of training high-quality human resource for DTI. Foreigners who are high-quality human resources for DTI are not subject to work permit requirement and shall be granted an extendable temporary residence card with a term of 5 years in accordance with the laws on foreigners' entry into, exit from, transit through and residence in Vietnam. The spouse and children under 18 years of age of such a foreigner shall be granted a temporary residence card with a corresponding term; and be given by local administration and functional agencies favorable conditions and support with procedures when they seek employment and study in educational institutions in Vietnam.

- Regarding talents for DT who are high-quality human resources for DTI meeting the criteria for talents in the field of science, technology, and innovation as defined by the laws on science, technology, and innovation; they are entitled to: (i) The incentives for high-quality human resources for DTI as mentioned above; (ii) A special mechanism for salaries and bonuses that are competitive with global levels; priority in recruitment, employment, and appointment in accordance with the laws on cadres and public officials; and public servants; (iii) Support for their working environment, living space, housing, and transportation; (iv) Support for participation in international cooperation activities concerning the DTI; (v) Financial and facility support for research and development in the field of DT; (vi) Being honored, commended and rewarded in accordance with laws on emulation and commendation.

## 2. Development of Semiconductor Industry

*“Semiconductor industry”* is defined by the DTIL as an industry that conducts research and development, design, manufacturing, packaging, and testing of semiconductor products, and the production of equipment, machinery, and tools serving these activities. **The SI plays an essential and foundational role for the DTI.**

According to the DTIL:

- The manufacturing of raw materials, materials, equipment, machinery, and tools for the SI, which are included in the List of raw materials, materials, equipment, machinery, and tools for the SI encouraged for investment and development is identified as belonging to **sectors and trades eligible for special investment incentives** under the laws on investment and other relevant laws.
- Enterprises performing semiconductor chip design

projects are eligible for funding support for human resource training, research and development, pilot production, and the procurement of machinery, equipment, technology, and technology innovation; and projects for manufacturing of supporting products directly used in the SI (*i.e. projects that produce raw materials, supplies, and components to directly supply projects for manufacturing, packaging, and testing of semiconductor chip products*) and projects for manufacturing of electronic equipment are eligible for partial or full funding for pilot production, technology acquisition and technology innovation **in accordance with the laws on technology transfer** from the local budget as defined by the law on the State budget or from the financial sources for DTI development.

- Enterprises that implement projects for manufacturing, packaging, and testing of semiconductor chip products are allowed to **import used technology lines, equipment, machinery, and tools** that directly serve the production, provided that they meet the criteria specified by the MST.
- Projects for manufacturing of supporting products directly used in the SI are entitled to the same forms of **support, incentives and preferential treatments** as those applicable to projects for manufacturing, packaging, and testing of semiconductor chip products.
- Foreign traders' income arising in Vietnam from on-site export and import activities among export processing enterprises implementing projects for manufacturing, packaging, and testing of semiconductor chip products, export processing enterprises implementing projects for manufacturing of electronic equipment, and export processing enterprises implementing projects for supporting products directly used in the SI according to the delivery and receipt instructions of foreign traders shall be guaranteed **to be free from double taxation**.
- An enterprise implementing a project for manufacturing

of electronic equipment that meets the criteria defined by the MST is eligible for **support and incentives in terms of CIT**.

### **3. Development, provision and use of artificial intelligence**

*“Artificial intelligence system”* is defined by the DTIL as a machine-based system designed to operate with different degrees of autonomy and capable of adapting after operation for achievement of clear or implicit objectives. It infers from the received input data to generate predictions, content, recommendations, or decisions that can affect the physical or digital environment. An AI system is a DT product that integrates hardware, software, and data.

In order to ensure transparency and identification, the DTIL requires that: (i) An AI system interacting directly with humans must provide a notification to the users that they are interacting with an AI system, except for cases where the users are obviously aware of the interaction with the AI system; and (ii) DT products on the List of DT products created by AI must have identification marks that may be recognized by a user or a machine.

### **4. Development, provision and use of digital assets**

*“Digital assets”* as referred by the DTIL to the Civil Code are assets represented as digital data, and are created, issued, stored, transferred, and authenticated by DT in the electronic environment.

In order to create a breakthrough, to pave the way for the commercialization of DAs in Vietnam, the DTIL for the first time recognizes that **virtual asset** in the electronic environment is a type of DA that may be used for exchange or investment. The DTIL also recognizes that **crypto asset** is a type of DA that uses an encryption technology or a DT with the similar function to authenticate the asset during its

creation, issuance, storage, and transfer. However, for clarity, the DTIL states that virtual assets and crypto assets do not include securities, digital forms of fiat money, and other financial assets as defined by civil and financial laws.

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## **New Points of the Amended Advertising Law**

After more than 12 years of implementation, Advertising Law No. 16/2012/QH13 adopted by the National Assembly on 21 June 2012 and amended in 2018 (“2012 Advertising Law”) has provided a legal foundation the advertising industry to develop in a public and transparent direction, particularly in the context of Vietnam’s deepening international economic integration. However, given the rapid changes in advertising activities, improvement of the legal framework on advertising has become urgent. On 16 June 2025, the National Assembly adopted Law No. 75/2025/QH15, amending and supplementing a number of articles of the 2012 Advertising Law (“Amended Law”). The Amended Law shall take effect on 1 January 2026.

The amendments and supplements in the Amended Law mainly focus on clarifying the definition and scope of “advertising”, and specifying the rights and obligations of “advertisement publisher” and “advertisement conveyor”, especially as online and cross-border advertising have become very popular today. In addition to amending and supplementing certain articles of the 2012 Advertising Law, the Amended Law also repeals Section 2, Chapter IV of the Commercial Law No. 36/2005/QH11 on commercial advertising (covering Articles 102 through 116).

In this article, we summarize several notable amendments and

supplements in the Amended Law, with comparisons to the 2012 Advertising Law, to give businesses a clearer view from the perspective of different stakeholders under the Advertising Law.

## 1. Advertising

No longer limited to the “use of media” as under the 2012 Advertising Law, “Advertising” under the Amended Law is defined to also include “use of persons” in order to “present to the advertisement recipients products, goods, services, organizations or individuals that produce and trade products, goods and services”. This provision, on the one hand, demonstrates the effort to modernize the concept of “Advertising” to reflect the actual development of advertising practice in general, and on the other hand, clearly defines the parties subject to regulation with respect to advertising conducted through influencers (i.e. experts, reputable figures, person capable of drawing social attention in specific fields, industries and occupations, as stipulated in Clause 9, Article 3 of Law on Protection of Consumers’ Rights 2023) as well as current forms of personal media.

To synchronize with the expanded concept of “Advertising”, the Amended Law also revises concepts such as “Advertisement publisher” (i.e. an organization or individual that uses advertisement conveyor or advertising media under its management to present advertising products), “Advertisement conveyor” (i.e. a person who directly brings advertisements, recommendations, or confirmation of products, goods, or services online or who directly advertises by wearing, hanging, attaching, sticking, drawing, using for profit-making purposes or by other forms as prescribed by the Government); and adds a new concept of “Object of advertisement” (i.e. an item designed, placed, or used for the purpose of conveying advertising information); etc.

For the first time, the Amended Law clearly defines the contents that are not considered advertising, including:

(a) Materials, information, and images describing products, goods, services and products, goods provided by organizations or individuals for promotional activities, display, introduction of goods, services and trade fairs or exhibitions; except for functional foods and foods for special dietary use, which must comply with the provisions of the laws on food safety.

(b) Contents that must be presented on product labels or product packaging according to the provisions of the laws on product labels, except for functional foods and foods for special dietary use which must comply with the provisions of the laws on food safety; contents that must be publicly disclosed and provided to customers and consumers; information, education and communication contents on prevention and control of the harmful effects of goods; and other contents which are the responsibility and obligation to disclose under the relevant laws.

## 2. Online Advertising

To timely reflect changes in advertising activities, the Amended Law supplements the concept of "Online advertising activities" (including advertising on electronic newspapers, websites, social networks, online applications, digital platforms connected to the Internet). Accordingly:

(a) Online advertising must comply with the following requirements:

(i) There must be a clear identification mark in the form of numerals, letters, symbols, images, or sounds to distinguish advertisement content from other non-advertisement content;

(ii) For non-fixed position advertisements, there must be easily recognizable features and icons that allow the advertisement recipients to disable the advertisement, notify the service provider of violating advertisement content, and refuse to view inappropriate advertising content;

(iii) For advertisements containing hyperlinks to other content, the linked content must comply with the provisions of

laws; advertising service providers and advertisement publishers must have measures to check and monitor the linked content;

(iv) Organizations and enterprises providing social network services must provide users with features to distinguish advertisement content from other contents;

(v) Users of social network services who engage in advertising must indicate the difference between advertisement or sponsored content and other content they provide.

(b) Advertisers, advertising service providers, advertisement publishers, and advertisement conveyors participating in online advertising, in addition to the general rights and obligations of advertisement conveyors, have a number of additional obligations such as:

(i) Not placing ads within, next to, immediately after, or immediately before content that violates the laws; not advertising on websites, social networks, online applications, or digital platforms that violate the laws;

(ii) Not cooperating in advertising with organizations, individuals, websites, social networks, online applications, digital platforms, or social-network accounts, content channels, community pages, or community groups that have been publicly announced by competent State authorities as violating the law;

(iii) Blocking or removing unlawful information and providing information on organizations and individuals related to online advertising activities showing signs of violating the laws upon request of competent State authorities.

(c) Online advertising service providers have the following responsibilities:

(i) Notifying contact information to competent State authorities;

(ii) Verifying the identity of advertisers, require advertisers to provide business registration certificates or other valid legal documents;

(iii) Retaining information and records on advertising activities and providing them upon request by competent State

authorities;

(iv) Having technical solutions to control and remove unlawful advertisements from the service provision system;

(v) Retaining information on the rules of advertising distribution methods and algorithms used to publish online ads;

(vi) Establishing mechanisms to receive and resolve complaints about online advertising services;

(vii) Complying with regulations on transparency in online advertising when establishing and operating intermediary digital platforms to provide services;

(viii) Implementing periodic annual reporting and ad hoc reporting upon request of competent State authorities.

(d) Organizations and individuals engaging in online advertising must block or remove violating advertisements within 24 hours, and telecommunications enterprises and Internet service providers are responsible for blocking violating advertisements upon request of competent State authorities.

### 3. Cross-border Advertising

The Amended Law for the first time introduces the concept of "Provision of cross-border advertising services in Vietnam". Accordingly, when an overseas organizations and individuals uses system of service providing equipment located outside Vietnam's territory to provide advertising services to users in Vietnam via the Internet, such activity is deemed provision of cross-border advertising services in Vietnam.

In order to properly manage this activity, thereby better protect the interests of consumers in Vietnam, the Amended Law continues to require that foreign advertisers wishing to advertise their products, goods, services, organizations and individuals via cross-border advertising in Vietnam must engage a Vietnamese advertising service providers to carry out such cross-border advertising.

### 4. Limits on Advertising Duration/Area

The Amended Law stipulates an increase in the maximum advertising area on newspapers from 15% to 30%, and on magazines from 20% to 40%, in order to create favourable conditions to increase revenues for press agencies in the current competitive context. Along with that, the duration of advertising on radio, television and films is largely retained but adjusted for greater flexibility. While the 2012 Advertising Law stipulated that each feature film may not be interrupted for ads more than twice, each time not exceeding 5 minutes, and each entertainment program may not be interrupted for ads more than four times, each time not exceeding 5 minutes; the Amended Law stipulates more details. Accordingly:

(a) Entertainment programs and films under 5 minutes: no ad interruption.

(b) Entertainment programs and films from 5 minutes to less than 15 minutes: may be interrupted once for ads.

(c) Entertainment programs and films of 15 minutes or more: For every full 15-minute increment in program length, one additional ad break is permitted, each ad break may not exceed 5 minutes.

The Amended Law also clearly stipulates the limit on the area of ads that runs alongside main content. Accordingly, when presenting an ad with main information content in the form of running text or a sequence of moving images:

(a) The ad area must not exceed 10% of the screen area (rather than a fraction of the screen height as in 2012 Advertising Law).

(b) There must be a clear distinction between ad content and program content.

The Amended Law allows television agencies and broadcasting service providers to transmit and broadcast live certain international events and foreign sports programs that already contain some advertising information or images, of products, goods and services provided that the following conditions are met:

- (a) They hold broadcasting rights for live transmission in Vietnam;
- (b) They do not enter into advertising contracts for such products, goods or service; and have no direct interest related to the appearance of such ad contents;
- (c) They do not control the ad content and are technically unable to blur inappropriate ads during the live broadcast; they must warn that advertising is inappropriate in both Vietnamese and English, and request competent State authorities and relevant agencies and organizations to implement blocking measures to ensure that Internet users in Vietnam cannot access the websites providing such products, goods or services. Upon rebroadcast, technical measures must be taken to blur inappropriate ad content;
- (d) The ad content must not be presented in Vietnamese.

## 5. Rights and Obligations of Advertisement Conveyors

For the first time, the Amended Law clearly and fully stipulates the rights and obligations of advertising conveyors, including:

- (a) To be provided by the advertiser with truthful, complete and accurate information about the organization, individual, product, goods and services being advertised, as well as documents relating to advertising conditions;
- (b) To comply with the provisions of the laws on protection of consumers' rights and regulations on providing information related to the features and quality of products, goods and services when conducting advertising;
- (c) To fulfill tax obligations when generating revenue from advertising services;
- (d) To provide documents related to ad content at the request of competent State authorities;
- (e) To be responsible before the laws if the ad content fails to meet requirements (e.g., of untruthful or misleading nature, etc.).

As an advertising conveyor, "influencers" also have additional

obligations as follows:

(f) To verify the credibility of advertisers; review documents related to the advertised products, goods and services; if they have not used or do not clearly understand the products, goods and services, they must not introduce them;

(g) To give notice of advertising immediately before and during the advertising activity.

## 6. Prohibited Acts in Advertising

In addition to other prohibited acts under the 2012 Advertising Law, the Amended Law explicitly prohibits comparative advertising that compares one's own products, goods and services with those of the same kind of another organization and individual without lawful proof.

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# **Legal Alert regarding Economic Concentration Notification Obligation**

*Dear Valued Client,*

*In the area of economic concentration (EC), the Vietnam National Competition Commission (VCC) – the Ministry of Industry and Trade (MoIT) has been actively strengthening its oversight of EC transactions and taking actions against related violations. As of September 2025, the VCC had identified 17 cases with signs of violation across various sectors, including: insurance (1), chemicals (2), steel (2), rice (2), automotive (1), and pig farming (9).*

According to the draft Decree amending Government Decree No. 75/2019/ND-CP dated 26 September 2019 on administrative sanctions in the field of competition (published on 12 September 2025 on the website of the VCC), prepared by the MoIT, the proposed sanction for failure to file an EC notification (where the transaction meets the mandatory notification thresholds) would shift from the current **turnover-based fine of 1%–5%** to a **fixed monetary penalty of up to VND 2 billion for each enterprise**. The proposed sanction would also **extend to those participating enterprises which are not active in the same relevant market**. This fixed-amount approach is intended to simplify the sanctioning process and signals a policy trend towards **enhanced enforcement, closer supervision, and stricter and more readily applicable sanctions** for breaches of the notification obligation.

Therefore, Client are recommended to carefully review all EC transactions, particularly joint ventures, acquisitions, mergers and consolidations (M&A), including also transactions undertaken for **intra-group restructuring purposes** and involving parties **not operating in the same relevant market, assess against the current mandatory notification thresholds** (as outlined below), and, where applicable, duly carry out the required notification procedures in compliance with the law.

Currently, under the Law on Competition 2018 and Decree No. 35/2020/ND-CP, enterprises intending to participate in an EC must notify the VCC before implementation if: (i) the **transaction value reaches VND 1,000 billion**; or (ii) the **total assets or total turnover** of each enterprise or of a group of affiliated enterprises in Vietnam reaches **VND 3,000 billion**; or (iii) the **combined market share** of the parties is **20% or more** in the relevant market in the financial year immediately preceding the year of the proposed transaction.

\* For insurance companies, securities firms, and credit institutions, higher thresholds of total assets, turnover, and transaction value apply.

*\*\* EC transactions conducted outside Vietnam are still be subject to EC notification requirements. In these cases, transaction value threshold is not applied and thresholds over total assets value, turnover value and marked value are applicable.*

*If you need more information or supports related to the above content, please contact V&A Legal at the contact details below.*