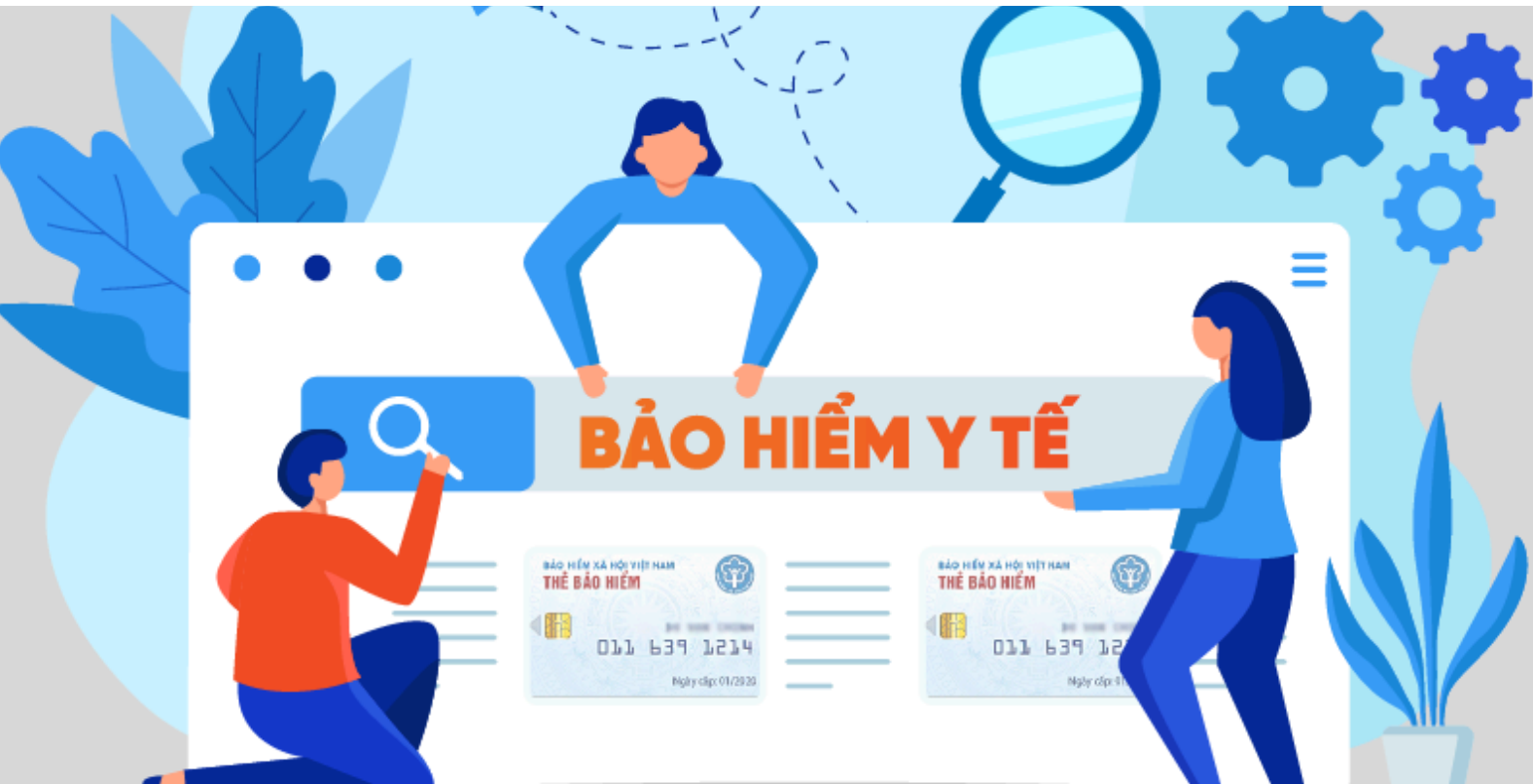


AUGUST 2025 NEWSLETTER



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**DECREE 219/2025/ND-CP
REGULATING
FOREIGN EMPLOYEES
WORKING IN VIETNAM**

**DECREE 188/2025/ND-CP
PROVIDING ELABORATION
OF AND GUIDANCE ON
CERTAIN ARTICLES OF THE
LAW ON HEALTH
INSURANCE**



**PUBLISHED BY LAC DUY & ASSOCIATES
CONTACT WITH US**

: <http://lacduy-associates.com>

: lacduy@lacduy-associates.com

: +84917275572/+842836221603

: 6th Floor, Centec Tower, 72-74 Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh

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Dear Clients,

Lac Duy & Associates would like to send you the legal newsletter of August 2025 with some notable updates and articles as follows:

- Decree 219/2025/ND-CP regulating foreign employees working in Vietnam
- Decree 188/2025/ND-CP providing elaboration of and guidance on certain articles of the law on health insurance
- Legal documents in 08/2025



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DECREE 219/2025/ND-CP REGULATING FOREIGN EMPLOYEES WORKING IN VIETNAM

On 7 August 2025, Decree 219/2025/ND-CP regulating foreign employees working in Vietnam (“**Decree 219**”) was issued by the Government to replace the contents regarding foreign employment in Vietnam within Decree 152/2020/ND-CP (“**Decree 152**”) adjusted, supplemented by Decree 70/2023/ND-CP. The notable changes include:



1. Update, changes in the application to request for the issuance of an attestation of non-work permit issuance

1.1. Cases where foreign employees are exempted from work permit issuance

According to Article 7 Decree 219, below are some changes in cases where foreign employees are not required to obtain a work permit when working in Viet Nam:

- **Firstly**, clause 5 of this article stipulates that foreign reporters operating as press in Vietnam only need to be confirmed by the Ministry of Foreign Affairs, instead of having to apply for a license to operate as before according to the old corresponding regulations in Decree 152.

- **Secondly**, clause 7 supplements the case of foreign students and trainees studying at schools and training facilities in Vietnam who have an internship agreement or job invitation letter

with an employer in Vietnam.

- **Thirdly**, clause 13 Article 7 changes the working period of foreign employees who are managers, executives, experts, and technical employees entering Vietnam to work from “*less than 30 days and no more than 03 times in 01 year*” to “*less than 90 days in 01 year, calculated from January 1 to the last day of the year*”. At the same time, this provision has some additional provisions on internal transfer within the enterprise

- **Fourthly**, clause 14 supplements cases where foreign employees are confirmed by the Ministry of Education and Training to enter Vietnam to carry out the transfer of international education programs.

- **Lastly**, clause 15 supplements cases where foreign employees are confirmed by ministries, ministerial-level agencies or provincial People’s Committees to enter Vietnam to work

in the following fields: finance, science, technology, innovation, national digital transformation, and priority fields for socio-economic development

1.2. Application to request for the issuance of an attestation of non-work permit issuance

Article 8 Decree 219 stipulates the application to request for the issuance of an attestation of non-work permit issuance, including a number of new points and changes compared to previous regulations, as follows:

- **Firstly**, clause 1 Article 8 replaces the request for attestation that the foreign employee is exempted from work permit issuance according to Form No. 09/PLI Annex I Decree 152 with the request for the issuance of an attestation of non-work permit issuance in accordance with Form No. 01 Annex of Decree 219.
- **Secondly**, clause 2 supplements detailed regulations on health certificate.
- **Thirdly**, clause 3 supplements the following: “02 color photos (size 4 cm x 6 cm, white background, face looking straight, bare head, no glasses)”.
- **Fourthly**, clause 4 requires the compulsory use of an original copy of a valid passport.
- **Lastly**, clause 5 supplements detailed

regulations documents proving the foreign employee is exempted from work permit issuance

1.3. Procedures for issuing an attestation of non-work permit issuance

Article 9 Decree 219 stipulates the procedures for issuing an attestation of non-work permit issuance, with amendments and supplements compared to previous regulations. Including:

- **Firstly**, clause 1 of this article replaces “at least 10 days before the foreign employee starts working” to “60 days and not less than 10 days from the date the foreign employee is expected to work” for the employer to submit the application. At the same time, the method of submitting the application is additionally regulated to be directly or through the public postal service or through hiring services from enterprises, individuals or through authorization. In addition, the new competent authority will be the local Public Administration Service Centre where the foreign employee is expected to work.
- **Secondly**, clause 2 supplements detailed regulations on the local Public Administration Service Centre.
- **Thirdly**, clause 3 supplements the period of 03 working days for the competent authority to issue a written answer in case of refusal to issue the attestation.

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- **Fourthly**, clause 4 of this provision changes the cases where it is not necessary to carry out procedures for issuing an attestation of non-work permit issuance, but it is necessary to notify the competent authority.

- **Lastly**, clause 5 supplements the case where a foreign employee who has been issued an attestation of non-work permit issuance wishes to work for an employer in many provinces and cities.

2. Update, changes in the application to request for the issuance of a work permit

2.1. Application to request for the issuance of a work permit

Article 18 and Article 19 Decree 219 regulating the application to request for the issuance of a work permit has a number of amendments and supplements to clarify, simplify or adjust the content compared to previous regulation:



- **Firstly**, clause 1 Article 18 replaces the request for the issuance of work permit of the employer according to Form No. 11/PLI Annex I Decree 152 with the document from the employer reporting the need of using foreign employment and request for the issuance of work permit according to Form No. 03 Annex of Decree 219.

- **Secondly**, clause 2 Article 18 supplements detailed regulations on health certificate.

- **Thirdly**, clause 3 Article 18 requires the compulsory use of the original copy of a valid passport.

- **Fourthly**, clause 4 Article 18 supplements detailed regulations on the criminal record or document confirming that the foreign employee is not a person serving a sentence or has not had his/her criminal record cleared or is under criminal prosecution issued by a foreign country or by Viet Nam.

- **Fifthly**, clause 5 Article 18 eliminates the regulation on colour photos to be not older than 06 months from the date of submission.

- **Sixthly**, clause 6 Article 18 replaces documents related to foreign employees with documents proving the form of work of foreign employees.

- **Seventhly**, clause 7 Article 18 and Article

<http://lacduy-associates.com>

lacduy@lacduy-associates.com

+84917275572/+842836221603

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detailed regulations on documents *proving* that the foreign employee is a manager, executive director, expert, or technical employee.

- **Lastly**, Article 18 eliminates the document approving the need to use foreign employees in the application to request for the issuance of a work permit.

2.2. Application to request for the issuance of a work permit for some cases that have been issued work permit

Article 20 Decree 219 stipulates some changes in the application to request for the issuance of a work permit for some cases that have been issued work permit:

- **Firstly**, clause 1 and clause 2 allows the use of copies of the work permit without notarization and supplements documents proving that the foreign employee is a manager, executive director, expert, or technical employee.
- **Secondly**, clause 3 supplements cases where foreign employees whose work permits have been extended wish to continue working for the employer in the same job position and field of work.

2.3 Procedures for issuing a work permit

Procedures for issuing a work permit in Article 22 Decree 219 changes as followed:

- **Firstly**, clause 1 replaces “*before at least 15 days*” with “*60 days but not less 10 days from the date the foreign employee is expected to work*” for the employer to submit the application. At the same time, the method of submitting the application is additionally regulated to be directly or through the public postal service or through hiring services from enterprises, individuals or through authorization. In addition, the new competent authority will be the local Public Administration Service Center where the foreign employee is expected to work.

- **Secondly**, clause 2 of the article supplements detailed regulations on the local Public Administration Service Centre.

- **Thirdly**, clause 3 replaces “*05 working days*” with “*10 working days*” for the competent authority to process the application and supplements the period of 03 working days for the competent authority to issue a written answer in case of refusal to issue the permit.

- **Fourthly**, clause 4 allows the use of copies of the employment agreement without notarization.

- **Lastly**, clause 5 supplements the case where a foreign employee who has been issued a work permit wishes to work for an employer in many provinces and cities.

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DECREE 188/2025/ND-CP PROVIDING ELABORATION OF AND GUIDANCE ON CERTAIN ARTICLES OF THE LAW ON HEALTH INSURANCE



Law No. 51/2024/QH15 amending and supplementing a number of articles of the Law on Health Insurance was promulgated by the National Assembly on November 27, 2024, effective from July 1, 2025 ("**Law on Health Insurance 2024**"). Therefore, on July 1, 2025, the National Assembly signed Decree 188/2025/ND-CP effective from August 15, 2025 ("**Decree 188**") providing elaborations of and guidance on certain articles of the Law on Health Insurance 2024. New points to note of Decree 158 include:

1. Article 5 of Decree 188 supplements eligible participants in health insurance, specifically, in addition to health insurance participants as prescribed in Clauses 1, 2, 3, 4, 5 and 6 Article 12 of the Law on Health Insurance 2008 amended and supplemented by Article 1.10 of the Law on Health Insurance 2024, eligible participants in health insurance also include:

- Rubber plantation workers who are receiving monthly allowances paid by social security agencies;
- Residents of liberated communes during the resistance against the French or the Americans funded by the state budget;
- Individuals awarded the title of the people's artist or excellent artist who are from households whose monthly average income per capita is lower than the statutory pay rate paid by the state

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budget;

- Victims of unexploded ordnance (UXO) and unexploded bombs (UXBs) subsidized by the state budget;
- Relatives of employees engaged in other activities within cryptography organizations as stipulated by the law on cryptography paid by the employers, employees or both;
- Individuals participating in the resistance, defending the Fatherland, fulfilling international obligations, and other entities paid by the state budget;
- Military trainees (recruits) for the commune-level Military Command with a college or university degree in grassroots military education under a full-time program funded by the state budget;
- Persons specified in clauses 1, 2, 3, 4, 5, 6, and 7 of this Article that are eligible for multiple forms of health insurance participation according to the groups of participants stipulated in Article 12 of the Law on Health Insurance 2008 amended and supplemented by Article 1.10 of the Law on Health Insurance 2024 pay health insurance according to the first applicable scenario listed;
- Participants specified in Article 5.4 of Decree 188 and Article 12.4 of the Law on Health Insurance 2008 amended and supplemented by Article 1.10 of the Law on Health Insurance 2024 have the option to participate in the health insurance with the highest rate of subsidization subsidized by state budget.

2. Article 3 of Decree 188 supplements regulations on cases that are not considered as evasion of health insurance payments. Specifically, the cases specified in points a and c clause 1 Article 48b of the Law on Health Insurance 2024 will not be considered evasion of health insurance payment when one of the following reasons is provided by the competent authority regarding disaster prevention, state of emergency, civil defense, and epidemic prevention and control, including:

- "1. Storms, floods, inundation, earthquakes, large-scale fires, prolonged droughts, and other types of natural disasters directly and severely impact production and business operations.*
- 2. Dangerous epidemics that have been announced by competent state agencies, significantly affecting the production and business operations as well as financial capacities of agencies, organizations, and employers.*
- 3. The state of emergency as prescribed by law that unexpectedly impacts the operations of agencies, organizations, and employers.*
- 4. Other force majeure events as prescribed by civil law."*

3. Article 6 of Decree 188 supplements the rates of subsidization from the state budget of a number of new subjects specified in the Law on Health Insurance 2024, specifically:

- Article 6.6.d supplements regulations on subsidizing at least 50% of the health insurance

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premiums for victims in accordance with the provisions of the Law on Prevention and Combat of Human Trafficking. The subsidization period shall be 01 year from the time when the participant is certified as a victim by the competent authority in accordance with the provisions of the Law on Prevention and Combat of Human Trafficking.

- Article 6.6.dd supplements regulations on subsidizing at least 50% of health insurance premiums for health workers of villages; midwives of villages; part-time workers of villages and neighborhoods as prescribed by law; people who are awarded the title of “Nghệ nhân nhân dân” (“People's Craftsperson”) or “Nghệ nhân ưu tú” (“Eminent Craftsperson”) according to the Law on Cultural Heritage.
- Article 6.6.dd amends the level of support for health insurance premiums for students from 30% to 50%.

4. Clause 13 Article 7 of Decree 188 supplements regulations in the event that a health insurance participant dies, goes missing, or no longer resides in Vietnam, the amount of health insurance premiums will be calculated from the time of payment until the time of cessation of payment as listed in the report on decrease in the number of participants (reduction in payments) prepared by the competent authority.

5. Article 9 of Decree 188 amends regulations on the responsibility to compile a list of eligible participants to be granted health insurance cards, specifically as follows:

- Commune-level People's Committees are responsible for compiling the list of health insurance participants in their communes as prescribed in Clauses 2, 3, 4 and 5, Article 12 of the Law on Health Insurance 2008 amended and supplemented by Article 1.10 of the Law on Health Insurance 2024 by household, except for those under the management of Ministries, central authorities and other units prescribed in points a, b, c, d, l and n Clause 3, Point b Clause 4 Article 12 of the Law on Health Insurance 2008 amended and supplemented by Article 1.10 of the Law on Health Insurance 2024;
- The social insurance authorities shall prepare lists of individuals who have donated body parts in accordance with the law to be granted health insurance cards, based on the hospital discharge notes issued by the health facilities where the body parts were harvested.
- The Commune-level People's Committee shall formulate a list of the entities specified in clauses 1, 2, 3, 4, and 6 of Article 5 of Decree 188, and the entities stipulated in points e, h, i, k, o, r, s, and t of clause 3, and points a, d, and g of clause 4 of Article 12 of the Law on Health Insurance 2008 amended and supplemented by Article 1.10 of the Law on Health Insurance 2024 who are currently residing in the community to be granted health insurance cards.
- The employers shall prepare lists of individuals specified in Article 5.5 of Decree 188 to be

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granted health insurance cards.

- Facilities for the care and rehabilitation of war veterans and revolutionary contributors and social assistance facilities (hereinafter referred to as “care facilities”) shall compile lists of the entities specified in points e, h, i, k, r, and s of Clause 3, Article 12 of the Law on Health Insurance 2008 amended and supplemented by Article 1.10 of the Law on Health Insurance 2024 who are being regularly cared for in the care facilities to be granted health insurance cards.

6. Clause 2 Article 69 of Decree 188 supplements the case of change in health insurance participants due to the reorganization of the local government apparatus at 2 levels. Accordingly, in the case where a participant in health insurance belongs to the group participating in health insurance funded or supported by the state budget prior to the enforcement of Decree 188 and undergoes a change in status due to the merging of administrative units while restructuring the organization of the political system, the health insurance participant shall continue to have their health insurance premiums fully or partially subsidized by the state and shall enjoy the benefits according to the category affirmed in the document from the competent authority until the expiration of the validity of that document or until a new category is reaffirmed through a new document.

7. của cấp có thẩm quyền cho đến khi hết thời hạn hiệu lực của văn bản hoặc khi được xác định lại đối tượng theo văn bản mới.

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NEW LEGAL DOCUMENTS IN AUGUST 2025

NO.	EFFECTIVE DATE	NAME
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BUSINESS

1.	August 01, 2025	Law on Management and Investment of State Capital in Enterprises 2025 No. 68/2025/QH15 promulgated by the National Assembly
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TRADE

1.	August 08, 2025	Circular 45/2025/TT-BTC guiding the estimation, allocation, use and settlement of state budget funds to support the national program on trade promotion and the national program on brand building and development promulgated by the Minister of Finance
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IMPORT & EXPORT

1.	August 15, 2025	Decree 167/2025/ND-CP amending Decree 08/2015/ND-CP guiding the Customs Law on customs procedures; customs inspection, supervision and control
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CURRENCY - BANKING

1.	August 01, 2025	Decree 135/2025/ND-CP on financial regimes for credit institutions, foreign bank branches and financial supervision, assessment of the effectiveness of state capital investment in credit institutions with 100% charter capital held by the State and credit institutions with state capital promulgated by the Government
2.	August 14, 2025	Circular 15/2025/TT-NHNN guiding the structure of public employees according to professional titles and norms on the number of people working in public non-business units in the banking sector issued by the Governor of the State Bank of Vietnam

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3.	August 14, 2025	Circular 12/2025/TT-NHNN amending Circulars regulating dossiers and procedures for issuance of first-time licenses of commercial banks, foreign bank branches, foreign representative offices, and non-bank credit institutions issued by the Governor of the State Bank of Vietnam
4.	August 15, 2025	Circular 10/2025/TT-NHNN regulating the reorganization, revocation of licenses and liquidation of assets of the People's Credit Fund issued by the Governor of the State Bank of Vietnam

TAXES - FEES

1.	August 07, 2025	Circular 51/2025/TT-BTC regulating procedures for electronic transactions in the field of taxation for exports, imports, transit and means of transport on exit, entry and transit issued by the Minister of Finance
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INSURANCE

1.	August 15, 2025	Decree 188/2025/ND-CP guiding the Law on Health Insurance issued by the Government
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LABOUR - SALARY

1.	August 07, 2025	Decree 219/2025/ND-CP stipulating foreign workers in Vietnam issued by the Government
2.	August 15, 2025	Decree 179/2025/ND-CP stipulates the level of support for full-time workers in digital transformation, cyber information security, and cyber security issued by the Government