LAC DUY & ASSOCIATES

NEWSLETTER

AUGUST 2026

THE DRAFT DECREE AMENDING AND SUPPLEMENTING SEVERAL ARTICLES OF DECREE NO. 145/2020/ND-CP ON LABOUR

KEY HIGHLIGHTS OF DECREE NO. 283/2026/ND-CP ON ADMINISTRATIVE PENALTIES FOR VIOLATIONS IN THE LABOUR SECTOR

PUBLISHED BY LAC DUY & ASSOCIATES

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NEWSLETTER

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Dear Clients,

Lac Duy & Associates would like to send you the legal newsletter of August 2026 with some notable updates and articles as follows:

- The Draft Decree amending and supplementing several articles of Decree No. 145/2020/ND-CP on labour

- Key highlights of Decree No. 283/2026/ND-CP on administrative penalties for violations in the labour sector

- Legal updates in August 2026

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THE DRAFT DECREE AMENDING AND SUPPLEMENTING SEVERAL ARTICLES OF DECREE NO. 145/2020/ND-CP ON LABOUR

On July 27, 2026, the Ministry of Home Affairs ("**MOHA**") completed the collection of feedback on the Draft Decree amending and supplementing several articles of Decree 145/2020/ND-CP, which provides details and guidance on implementing certain articles of the Labor Code regarding working conditions and labor relations (the "**Draft**"). The Draft consists of five (05) articles and two (02) appendices with notable contents amending and supplementing Decree 145/2020/ND-CP ("**Decree 145**") as follows:

1. Report on status of labour usage

The Draft mandates that the reporting of labour usage status and labour subleasing activities by enterprises and the Department of Home Affairs ("**DOHA**") must be carried out through the Electronic Labour Contract Platform to align with the policies of Resolution 57-NQ/TW and Decree 337/2025/ND-CP. Specifically, according to Article 1.1 of the Draft, the declaration of labour usage and periodic reporting on changes in the status of labour are carried out as follows:

For Employers:

- Report submission deadline: Every 6 months (before June 5th) and annually (before December 5th).
- Report recipient: The DOHA through the Electronic Labour Contract Platform. In cases where reporting cannot be done through the Electronic Labour Contract Platform, the employer shall send the report directly to the DOHA.
- For employees working in industrial zones, economic zones, and high-tech zones, the employer is responsible for reporting the status of labour usage to the Management Board of the industrial zone, economic zone, or high-tech zone in the same manner as reporting to the DOHA.

For Management Boards of industrial zones, economic zones, and high-tech zones ("**Management Board**"):

- Report submission deadline: Every 6 months (before June 15th) and annually (before December 15th).
- Report recipient: The MOHA and the DOHA through the Electronic Labour Contract Platform.
- The DOHA is responsible for consolidating the general status of labour usage in the locality and

reporting according to the form to the MOHA through the Electronic Labour Contract Platform. In cases where reporting cannot be done through the Electronic Labour Contract Platform, the DOHA shall send the report directly to the MOHA, and the Management Board of the industrial zone, economic zone, or high-tech zone shall send the report directly to the MOHA and the DOHA.

2. Regulations on labour subleasing

2.1. General regulations

To ensure consistency with Resolution No. 66.18/2026/NQ-CP, the Draft abolishes regulations related to labour subleasing operation licenses. Instead, enterprises established under the Law on Enterprises only need to **make a deposit at a fixed level of 2 billion VND** at a commercial bank in Vietnam (or a foreign bank branch operating legally) and **perform notification of labour subleasing activities as prescribed**, carry out recruitment, enter into labour contracts with employees, and then transfer employees to work under the management of another employer while still maintaining the employment relationship with the enterprise that signed the labour contract to be eligible to engage in labour subleasing business.[1]

2.2. Regarding regulations on deposit withdrawal

Article 1.5 of the Draft supplements a provision for the case where the Chairperson of the Provincial People's Committee where the labour subleasing enterprise is headquartered agrees to allow the enterprise to **withdraw the deposit** when the **enterprise terminates its labour subleasing activities**.

Notably, the Draft has simplified the procedure for withdrawing the deposit by digitizing the process. Specifically, Article 1.5 of the Draft stipulates that a labour subleasing enterprise carries out the deposit withdrawal procedure by submitting 01 set of documents online on the National Public Service Portal or via postal service or directly to the Public Administrative Service Center where the enterprise is headquartered. In addition, the Draft also abolishes the regulation on submitting deposits additionally and regulations related to licenses.

2.3. Regarding notification and reporting activities

Article 1.7 of the Draft also supplements Articles20a and 20b of Decree 145, stipulating the

[1] Articles 1.2, 1.3 of the Draft

responsibility of enterprises to notify activities and termination of labour subleasing as follows:

- Notification recipient: The DOHA where the enterprise is headquartered and where the enterprise has branches or representative offices (if any) through the Electronic Labour Contract Platform. In cases where the notification cannot be sent through the Electronic Labour Contract Platform, the enterprise shall send the notification directly to the DOHA where the enterprise is headquartered and where the enterprise has branches or representative offices (if any).
- Information for **activity notification** includes enterprise name, enterprise code, deposit-receiving bank, address of the deposit-receiving bank, deposit contract number, and start date of labour subleasing activities. When this information changes, the subleasing enterprise shall send an updated notification to the DOHA where it is headquartered and where it has branches or representative offices (if any) in the same manner as sending the activity notification.
- Information for **termination notification** includes enterprise name, enterprise code, number of the ongoing labour subleasing contract, number of subleased employees performing labour subleasing contracts; and the date of termination of labour subleasing activities.

The responsibility for reporting the status of subleasing activities of the enterprise is stipulated in Article 1.8 of the Draft with amended and supplemented contents, specifically:

- Report submission deadline: Quarterly (before the 5th of the first month of the quarter).
- Report recipient:
  - For enterprises: The DOHA, where the enterprise is headquartered and simultaneously report to the DOHA where the enterprise moves to perform labour subleasing (if any) through the Electronic Labour Contract Platform. In cases where reporting cannot be done through the Electronic Labour Contract Platform, the enterprise shall send the report directly to the DOHA where it is headquartered and where it moves to perform labour subleasing (if any).
  - For enterprises in industrial zones, economic zones, and high-tech zones: The Management Board where the enterprise is headquartered and the Management Board where the enterprise moves to perform labour subleasing (if any) in the same manner as sending the report to the DOHA.
- Within 15 working days from the date of termination of labour subleasing activities, the labour subleasing enterprise shall liquidate all ongoing labour subleasing contracts and resolve the legitimate rights and interests of subleased employees and the lessee according to labour law.

Article 1.9 of the Draft also amends and supplements the responsibilities of the DOHA. Accordingly, the DOHA is responsible for *"consolidating and publicizing the list of* *enterprises headquartered in the locality that are operating or have terminated labour subleasing activities on the website of the Department of Home Affairs within 05 working days from the date of receiving the notification from the labour subleasing enterprise and simultaneously sending the list of operating and terminated labour subleasing enterprises to the Ministry of Home Affairs for monitoring and management"*.

2.4. Clarifying the scope of work permitted for labour subleasing

The Draft also clarifies the scope of certain works in the List of works permitted for labour subleasing in Appendix II of the Draft, including sales support, project support, production, and installation of television and telecommunications equipment, specifically:

"5. ~~Sales support:~~ ***Sales assistance: product introduction, product inventory, product display, and packaging.***

6. Project support: ***project consulting, project management***

...

8. ~~Production and installation of television and telecommunications equipment~~: ***Production and installation of telecommunications equipment: central office switching equipment, cordless telephones, telephones and fax machines, data transmission equipment, transceivers, radio cable equipment, pagers, mobile phones, equipment in radio and broadcasting studios, modems, transmission equipment, television and radio converters, infrared equipment (excluding assembly of electrical equipment and electronic components)****."*

KEY HIGHLIGHTS OF DECREE NO. 283/2026/ND-CP ON ADMINISTRATIVE PENALTIES FOR VIOLATIONS IN THE LABOUR SECTOR

On 15 July 2026, the Government issued Decree No. 283/2026/ND-CP ("**Decree 283**") providing for administrative penalties for violations in the fields of labour, social insurance, and Vietnamese workers working abroad under contracts. Decree 283 will take effect from 10 September 2026, replacing the current administrative penalty regime under Decree No. 12/2022/ND-CP ("**Decree 12**") and establishing a new regulatory framework on administrative violations, penalties, remedial measures, and sanctioning authority in the above-mentioned fields. Key notable changes introduced by Decree 283 include:

1. New provisions on the handling of violations involving employee data

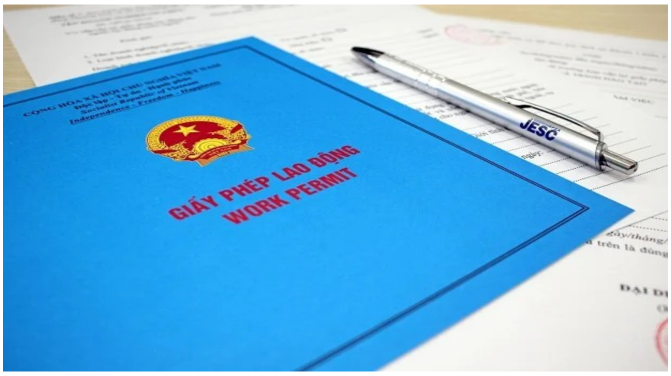
Previously, Decree 12 did not prescribe specific penalties for violations involving employee data in the labour sector. With the legal framework for personal data protection largely established under the 2025 Law on Personal Data Protection, Decree 283 introduces additional sanctions for violations involving employee data, including:

LEGAL BASIS	VIOLATION	PENALTY
Article 10.2	Illegally accessing, sharing, or using information and data contained in the database of employees and information on the labour market that has not been published or disseminated by a competent state authority, where the conduct does not reach the level subject to criminal prosecution	VND 20,000,000 - 40,000,000 for individuals and VND 40,000,000 - 80,000,000 for organizations
Article10.4(c)	Illegally buying, selling, exchanging, or appropriating information and data contained in the database of employees and information on the labour market that has not been published or disseminated by a competent state authority, where the conduct does not reach the level subject to criminal prosecution	VND 50,000,000 - 70,000,000 for individuals and VND 100,000,000 - 140,000,000 for organizations

2. Additional penalties for violations relating to foreign workers working in Vietnam

Decree 283 introduces several new penalties for violations relating to foreign workers working in Vietnam, specifically:

(i) Under Article 13.1 of Decree 283, an employer that is an organization is subject to a fine of VND 2,000,000 - 6,000,000 for failing to make a notification, making a late notification, or failing to provide the required information in the following cases:



- Foreign workers are not required to undergo the procedure for obtaining a certificate confirming that they are not subject to a work permit requirement;
- Foreign workers who have been granted a certificate confirming that they are not subject to a work permit requirement and wish to work for the same employer in multiple centrally governed provinces or citie;
- Foreign workers who have been granted a work permit and wish to work for the same employer in multiple centrally governed provinces or cities.

(ii) Under Article 13.2 of Decree 283, an organizational employer shall be subject to a fine of VND 10,000,000 to VND 20,000,000 for each foreign worker (with the total fine not exceeding VND 150,000,000) in respect of the following violations:

- Failing to retrieve, or failing to retrieve within the prescribed time limit, the work permit for submission to the authority that issued the work permit, together with a written report on the case of retrieval as prescribed in Article 31.1 of Decree No. 219/2025/ND-CP;
- Failing to retrieve, or failing to retrieve within the prescribed time limit, the certificate confirming that the foreign worker is not subject to a work permit requirement for submission to the competent authority that issued the certificate, together with a written report on the case of retrieval as prescribed in Article 33.1 of Decree No. 219/2025/ND-CP;
- Failing to return the work permit or the certificate confirming that the foreign worker is not subject to a work permit requirement as prescribed in Articles 31.2 and 33.2 of Decree No. 219/2025/ND-CP.

3. New requirement to publicly apologize to employees for violations concerning the performance of labour contracts

From 10 September 2026, where an employer violates any of the provisions on the performance of labour contracts under Article 17 of Decree 283, the employer will be required to issue a "public apology at the victim's place of residence, workplace, another location, or through mass media, unless the victim submits a written request stating that no apology is required". This constitutes a new remedial measure applicable to employers committing any of the following seven (07) violations:

- Temporarily transferring an employee to perform work different from that agreed in the labour contract without notifying the employee at least three (03) working days in advance, or without notifying the employee of the temporary assignment period or with an unclear notification of such period, or assigning work that is not suitable for the employee's health or gender;

- Assigning an employee to work at a location different from that agreed in the labour contract, except for cases specified in Article 29 of the Labour Code;
- Failing to reinstate an employee upon expiry of the period of suspension of the performance of the labour contract where the labour contract remains valid, unless otherwise agreed by the parties or otherwise provided by law;
- Transferring an employee to perform work different from that agreed in the labour contract without satisfying the statutory grounds or requirements regarding the duration of such transfer, or without obtaining the employee's written consent as required by law;
- Committing sexual harassment in the workplace where the conduct does not reach the level subject to criminal prosecution;
- Engaging in forced labour or mistreating employees where the conduct does not reach the level subject to criminal prosecution;
- Forcing an employee to perform a labour contract to repay a debt owed to the employer.

In addition to the public apology, employers will remain subject to monetary fines and other applicable remedial measures corresponding to the relevant violation.

4. New sanctions for late payment and evasion of compulsory social insurance and unemployment insurance contributions by employers under the 2024 Law on Social Insurance

Previously, Decree 12 prescribed a general fine for enterprises that committed late payment of compulsory social insurance and unemployment insurance contributions, ranging from 24% to 30% of the total amount payable at the time the administrative violation record was made, capped at VND 150,000,000. For evasion of compulsory social insurance and unemployment insurance contributions, the applicable fine ranged from VND 100,000,000 to VND 150,000,000.

With the introduction of the 2024 Law on Social Insurance, specific acts constituting late payment and evasion of compulsory social insurance and unemployment insurance contributions have been expressly defined. Accordingly, Decree 283 introduces specific sanctions for each type of late payment and evasion in accordance with the 2024 Law on Social Insurance, as follows:

(i) Sanctions for failure to register, or incomplete registration, of the number of employees required to participate in compulsory social insurance and unemployment insurance

For this violation, Decree 283 does not prescribe a single general fine. Instead, it **divides the fines into eight (08) brackets based on the number of affected employees**, covering violations involving fewer than 10 employees to more than 1,000 employees.

Where an employer fails to register, or fails to fully register, the number of employees required to participate within 60 days from the expiry of the registration deadline prescribed under Article 28.1 of the 2024 Law on Social Insurance or the deadline prescribed by the laws on unemployment insurance, such failure will be deemed late payment of compulsory social insurance and unemployment insurance contributions. In this case, the fine applicable to an enterprise ranges from VND 10,000,000 to VND 150,000,000 (for violations concerning compulsory social insurance) and from VND 1,000,000 to VND 70,000,000 (for violations concerning unemployment insurance), depending on the number of affected employees (pursuant to Articles 43.2 and 45.2 of Decree 283).

If, after the above 60-day period, the employer still fails to properly fulfill its registration obligation, except where there is a legitimate reason, such failure will be deemed evasion of compulsory social insurance and unemployment insurance contributions. Under Articles 44.1 and 46.1 of Decree 283, the applicable fine ranges from VND 12,000,000 to VND 150,000,000 for violations concerning compulsory social insurance and from VND 2,000,000 to VND 80,000,000 for violations concerning unemployment insurance, depending on the number of affected employees.

In general, evasion carries significantly higher fines than late payment for violations involving the same number of affected employees, while violations concerning compulsory social insurance are subject to higher fines than those concerning unemployment insurance.

(ii) Sanctions for failure to pay, or incomplete payment of, the amount required under the registered participation records for compulsory social insurance and unemployment insurance

Where an enterprise fails to pay, or fails to fully pay, the required contributions within 60 days after the latest statutory payment deadline for compulsory social insurance and unemployment insurance contributions, such failure will be deemed late payment of compulsory social insurance and unemployment insurance contributions. Under Article 45.3 of Decree 283, the fine applicable to an organizational employer is 24% to 30% of the total amount of late-paid contributions at the time the administrative violation record is made, capped at VND 150,000,000.

If, after the above 60-day period, the enterprise has been urged by the competent authority in accordance with regulations but still fails to fully pay the amount specified in the registered insurance participation records (except where there is a legitimate reason), the enterprise will be deemed to have evaded compulsory social insurance and unemployment insurance contributions. Under Article 46.2 of Decree 283, the fine for this violation is 36% to 40% of the total amount of evaded unemployment insurance contributions, capped at VND 150,000,000, for an organizational employer.

(iii) Sanctions for registering a salary used as the basis for calculating compulsory social insurance and unemployment insurance contributions at a level lower than that prescribed by law

Under Article 46.2 of Decree 283, an organizational employer committing this violation is subject to a fine of 36% to 40% of the total amount of evaded contributions, capped at VND 150,000,000.

LEGAL DOCUMENTS IN AUGUST 2026

NO.	EFFECTIVE DATE	NAME
		COMMERCIAL
1.	August 14, 2026	Decision 32/2026/QD-TTg promulgating the Vietnam product industry system issued by the Prime Minister
2.	August 17, 2026	Circular 35/2026/TT-BCT stipulating economic-technical characteristics for goods on the List of goods and services for price stabilization, the List of goods and services subject to price declaration under the management of the Ministry of Industry and Trade issued by the Minister of Industry and Trade
		IMPORT & EXPORT
1.	August 14, 2026	Decision No. 31/2026/QD-TTg promulgating the List of imported goods subject to customs procedures at the border gate of import issued by the Prime Minister
		INVESTMENT
1.	August 21, 2026	Decree 274/2026/ND-CP detailing a number of articles and measures to implement the Law on Bidding on selection of investors to implement business investment projects issued by the Government
		TAXES – FEES – CHARGES
1.	August 21, 2026	Decree 273/2026/ND-CP on duty-free business issued by the Government
		INFORMATION TECHNOLOGY
1.	August 05, 2026	Decree 310/2026/ND-CP amending and supplementing a number of articles of the Government's Decree 45/2020/ND-CP dated April 8, 2020 on the implementation of administrative procedures in the electronic environment, amended by Decree 68/2024/ND-CP, Decree

		69/2024/ND-CP and Decree 118/2025/ND-CP issued by the Government
2.	August 15, 2026	Resolution 66.22/2026/NQ-CP on digital citizen development issued by the Government
	INTELLECTUAL PROPERTY	
1.	August 15, 2026	Decision 33/2026/QD-TTg on the List of high-risk artificial intelligence systems issued by the Prime Minister
	REAL ESTATE	
1.	August 31, 2026	Decree 281/2026/ND-CP amending and supplementing a number of articles of the Government's Decree 123/2024/ND-CP dated October 4, 2024 regulating the sanctioning of administrative violations in the field of land issued by the Government