

Foreigners Working in Vietnam

Work Permits, Visas, and Temporary Resident Cards

June 2023 | Legal Department

Obtaining a Work Permit (**WP**) has become more difficult and time-consuming.

Structuring assignments to utilize the exemptions from the requirement for a WP is increasingly important.

Unless the strict conditions for Work Permit Exemption (**WPE**) are met, every foreigner must obtain a WP before taking up work in Vietnam.

For short-term assignments, the visa exemptions and the e-visa are very

useful. Foreigners working in Vietnam for a longer time still need, besides the WP, a Working Visa (**WV**). They may apply for a Temporary Resident Card (**TRC**), which will replace the Visa.

Every person coming to Vietnam for working or business purposes has an obligation to pay Personal Income Tax (**PIT**) or to formally apply for an exemption under a Double Taxation Agreement (**DTA**).

Table of Contents

1	Introduction	5
2	Requirements for a WP.....	5
2.1	Employee Requirements.....	5
2.2	Employer Requirements	6
2.3	<i>Proven Demand for Foreign Employees.....</i>	7
2.3.1	<i>General Provisions for Obtaining WPs for Foreigners</i>	7
2.3.2	<i>Special Provisions for Contractors.....</i>	8
3	Exemptions from the requirement of obtaining a WP.....	8
4	Procedure of Obtaining a WP	11
5	Duration of WP.....	12
6	Re-issuance/Extension of WP	12
7	Withdrawal/revocation of WP	13
8	Consequences of Breach	14
9	Visa	14
9.1	Visa exemption.....	14
9.2	Signal of Visa	16
9.3	Validity and duration of a visa	18
9.4	Application of Visa.....	19

9.5 Visa shall not be extended 20

9.6 Temporary Resident Card 20

10 Personal Income Tax..... 21

11 Outlook..... 22

12 Disclaimer..... 23

APPENDIX I: LIST OF COUNTRIES WHOSE CITIZENS ARE ELIGIBLE TO APPLY FOR E-VISAS TO VIETNAM..... 24

APPENDIX II: LIST OF BORDER GATES THAT ALLOW FOREIGNERS ENTRY AND EXIT BY E-VISAS... 27

APPENDIX III: EXEMPTION FROM ENTRY VISA TO VIETNAM 29

List of abbreviations

Decree 12	Decree 12/2022/ND-CP dated 17 January 2022
Decree 152	Decree 152/2020/ND-CP dated 30 December 2020
Resolution 32	Resolution No. 32/NQ-CP dated 15 March 2022
Labor Code	Labor Code No. 45/2019/QH 14 dated 20 November 2019
Law on Electronic Transactions	Law on Electronic Transaction No. 51/2005/QH 11 dated 29 November 2005
DTA	Double Taxation Agreement
DoLISA	Department of Labor – Invalids and Social Affairs
MoLISA	Ministry of Labor – Invalids and Social Affairs
ODA	Official Development Assistance
PIT	Personal Income Tax
PRC	Permanent Resident Card
TRC	Temporary Residence Card
WP	Work Permit(s)
WPE	Work Permit Exemption
WV	Working Visa

1 Introduction

Because of the high practical importance of the exemptions, there are mentioned before informing on the WP requirements. The most important exemptions are:

1. specialists, managers, managing directors, or technicians who will work in Vietnam less than 30 days per entry and with no more than 3 entries in 1 year;
2. persons entering Vietnam for a period of under three months in order to resolve an incident (breakdown) or technically or technologically complex situation arising and affecting or with the risk of affecting production or business with which Vietnamese experts or foreign experts currently in Vietnam are unable to deal with;
3. persons entering and staying in Vietnam for a period of under three months in order to offer services.

For items 1 and 3 related to the employment of foreign workers, no application is required, but a formal working report must be submitted to the Ministry of Labor – Invalids and Social Affairs (**MoLISA**) or Department of Labor, Invalids and Social Affairs (**DoLISA**) where the employee working. For item 2, there is no need to carry out the labor demand explanation procedure, but it is necessary to carry out the procedure to confirm WPE.

Foreigners working in Vietnam for a longer time still must apply for a WP. Several regulations are governing the issue of foreigners working in Vietnam.¹

For working beyond the limits of an exemption, the WP must be obtained before beginning to work beyond the exemption. A business visa does not replace the WP.

Also, when working under an exemption from the requirement for a WP, the Personal Income Tax (**PIT**) has to be paid under the given conditions. There is no threshold and no exemption for short-term visits regarding the obligation to pay Personal Income Tax. Please refer to our Brochure on PIT².

2 Requirements for a WP

2.1 Employee Requirements

A foreigner intending to work for an enterprise or organization in Vietnam must meet all of the following conditions in order to be eligible for a WP:

¹ Labor Code & Decree 152

² For a list of our Brochures, please refer to [here](#)

- (1) being full 18 years or older, having full legal capacity for civil capacity;
- (2) have good health appropriate for working in Vietnam;
- (3) be a manager¹, managing director², specialist³, or technician⁴;
- (4) have not been convicted of a crime or been prosecuted for criminal responsibility under the law of Vietnam and of the foreign country;
- (5) for the working position on which the foreigner intends to work, the Chairman of the provincial People's Committee must first have issued approval to employ a foreigner (this is not related to the specific person). In the following: "**Approval on foreign employment.**"

Holding just a WP is not sufficient for working in the fields of healthcare, education, or legal advice. In such cases, additional certificates are mandatory.

2.2 Employer Requirements

Enterprises in all economic sectors, Vietnamese as well as foreign and international organizations, are equally entitled to employ non-Vietnamese employees if all regulations are satisfied.

The employer must file the application for the WP and handle all related duties. In the case of a foreign employer without a registered presence in Vietnam, the business partner of the employer must file the application. The business partner, in that case, is called the sponsor of the WP.

¹ Including the owner of a private enterprise, an unlimited liability partner, the chairperson and members of a members' council, a company president, the chairperson and members of a board of management, a director or general director, and an individual holding another managing position having the right to enter into transactions in the name of the company stated in the company charter.

The head or deputy head of an agency or organization is also considered a manager.

² A person who is the head of and directly operates a subsidiary unit of an agency, organization, or enterprise.

³ To be considered as a specialist, one of the following conditions must be satisfied:

- Having at least 5 years of experience confirmation from an overseas agency, organization, or enterprise and possessing a practicing certificate relevant to his/her expected job assignment in Vietnam.
- At least having a university degree (or the equivalent or higher degree) and at least three years of working experience in the corresponding field conforming to the expected working position.

⁴ To be considered as a technician, one of the following conditions must be satisfied.

- Having been trained in a technical or another discipline for at least 1 year and having at least 3 years of working experience in his/her trained discipline.
- Having at least 5 years of working experience relevant to his/her expected job assignment in Vietnam.

2.3 Proven Demand for Foreign Employees

Vietnam legislation maintains a regime that protects the domestic labor force. The law states that Vietnamese employees have priority over foreign employees. Recruitment of a foreigner will not be accepted when Vietnamese employees meet job requirements. Therefore, to be accepted to employ a foreign employee, it is required to prove the demand for foreign employees for each position for which Vietnamese employees are unable to satisfy the job requirements.

2.3.1 General Provisions for Obtaining WPs for Foreigners

The employer or, depending on the case, the Vietnamese contractual partner of the foreign employer must apply for an Approval Letter on hiring foreigners at least 30 days prior to the intended recruiting date or date of taking up the work in Vietnam.

As an additional requirement of most local authorities, the employer or sponsor must announce the demand for this work (recruitment as well as an assignment) to the public in the usual way on a relevant website or similar. Only in case no suitable candidate can be found in this way, the employer or sponsor can apply for the Approval Letter.

This approval is not related to the specific employee; therefore, it **also applies in most cases when a WP is not required**.

The report has to comprise:

- Job positions;
- Job title;
- Quantity (person);
- Working period;
- Working form;
- Working place;
- Reason for using foreign employees.

Within 10 days after the report was filed, MoLISA or DoLISA has an Approval Letter (**AL**) or disapproval letter regarding the use of foreign employees for each job position.

In case the demand for foreign employees changes during the reported time, it is requested to report on the changed demand in advance, at least 30 days from the scheduled date of use of foreign employees, and gain an AL for the changed demand.

2.3.2 Special Provisions for Contractors

Before recruiting foreign employees, the contractor must file a report on the demand to employ foreign employees to perform the tender package in Vietnam and a request for employment of Vietnamese workers in the vacancies made available for foreign workers to the Chairman of the Provincial People's Committee where the contract is to be executed. If the contractor needs to adjust or supplement the number of declared workers, the investor (the Vietnamese entity being licensed for investing in this project) must confirm the plan for adjusting and supplementing the labor demand that the contractor needs to use.

The Chairman of the Provincial People's Committee directs local agencies and organizations to introduce and supply Vietnamese workers to the contractor or coordinate with other local agencies and organizations to introduce and supply Vietnamese workers to the contractor within a maximum period of 02 months from the date of receiving the recruitment request for 500 or more Vietnamese workers, and a maximum period of 01 month from the date of receiving the recruitment request for 100 to less than 500 Vietnamese workers, and 15 days from the date of receiving the recruitment request for less than 100 Vietnamese workers. If the contractor does not introduce or provide Vietnamese workers to the employer, the Chairman of the Provincial People's Committee shall consider and decide on the contractor's recruitment of foreign workers for positions that cannot be filled by Vietnamese workers.

The investor must monitor the contractor's effort to comply with the abovementioned regulations as well as to ensure that foreign workers comply with the law of Vietnam. Periodically, the investor must report on the situation of using foreign workers in the first 06 months of the year and annually to the DoLISA.

3 Exemptions from the requirement of obtaining a WP

If none of the below-listed exemptions are given, a WP is required. The exemptions are:

- (1) being an owner or a capital contributor of a limited liability company with a contributed capital value of VND 3 billion or more;
- (2) being a chairperson or a member of the Board of Directors of a joint stock company with a contributed capital value of VND 3 billion or more;
- (3) being a head of representative offices, director of projects, or persons taking main charge of the operation of international organizations or foreign non-governmental organizations in Vietnam;
- (4) entering and staying in Vietnam for a period of under three (3) months to offer services;

- (5) entering Vietnam for a period of under three (3) months to resolve an incident (breakdown) or technically or technologically complex situation arising and affecting, or with the risk of affecting production or business which Vietnamese experts or foreign experts currently in Vietnam are unable to deal with;
- (6) being a foreign lawyer licensed to practice in Vietnam;
- (7) other cases in accordance with an international treaty of which Vietnam is a member;
- (8) foreigners married to Vietnamese and living in the territory of Vietnam;
- (9) being a manager, managing director, specialist, or technician of a foreign enterprise which the foreigner joined at least 12 months before, and thereby being internally transferred within that enterprise to a commercial presence¹ in Vietnam; this exemption only applies to enterprises carrying out certain service lines within the scope of the eleven (11) services on the List of Commitments on Services of Vietnam with WTO namely business services; information services; construction services; distribution services; education services; environment services; financial services; medical health services; tourism services; culture and entertainment services and transportation services;
- (10) entering Vietnam to work for a program/ project funded by Official Development Assistance (**ODA**) agreed between Vietnam's competent authorities and foreign countries;
- (11) acting in the field of information and press; permission by the Ministry of Foreign Affairs is needed;
- (12) appointing by a foreign agency or organization to come to Vietnam to teach or to conduct research in an international school managed by a foreign diplomatic office or organization in Vietnam or at an establishment or organization established according to a treaty to which Vietnam has acceded;
- (13) volunteers, an unpaid foreign worker who voluntarily works in Vietnam to implement a treaty to which the Socialist Republic of Vietnam is a contracting party as certified by a foreign diplomatic office or an international organization in Vietnam;
- (14) coming to Vietnam to work as an expert, managing, executive director, or technician for under 30 days per entry and with no more than 03 entries in a year;

¹ Commercial presence in this case shall comprise: Economic organizations with foreign invested capital; the management office of foreign investors in the business co-operation contract; representative office or branch of a foreign enterprise in Vietnam.

- (15) coming to Vietnam to implement an international agreement signed by a central or provincial-level agency or organization in accordance with the law;
- (16) foreign students in foreign schools coming to Vietnam to work as an intern;
- (17) family members of persons on a foreign diplomatic mission in Vietnam;
- (18) persons holding an official passport coming to Vietnam to work for state authorities, political organizations, or socio-political organizations;
- (19) persons responsible for establishing a commercial presence;
- (20) persons certified by the Ministry of Education and Training to come to Vietnam to lecture or conduct research;
- (21) other cases pursuant to the government decision.

In case any abovementioned exemption is relevant, the employer¹ or the sponsor must apply for a corresponding confirmation from the DoLISA. The confirmation for a WPE is only valid for up to 2 years, and the valid duration can be shorter.

In general, before applying for a corresponding confirmation for a WPE, it is required to gain the approval for each position allowed to hire a foreigner, as mentioned in Section 3.3 in this Brochure. However, for the cases stated in **points 1, 2, 3, 4, 5, 14, 15, 16, 17, 18, and 19** listed above, such approval is not required, and for **points 1, 2, 4, 6, 8, 14, 17, the confirmation for WPE** is also not required, but it is required to report on the working information to DoLISA of the locality where a foreign worker is expected to work.

It is expected that authorities will, in certain cases, control foreigners working in Vietnam to match the conditions for these exemptions. It is highly recommended to provide suitable proof to the employee working in Vietnam.

The application for confirmation that a foreigner's employment does not request a WP must be submitted at least ten (10) days prior to the intended beginning of working. Each application for this confirmation shall include:

- request for confirmation that the foreigner is not required to have WP;
- a health certificate;
- a document on approval of the demand for employment of foreign workers, unless it is not required to determine the demand for employment of foreign workers;
- a certified copy of the foreign worker's passport that remains valid in accordance with the law;

¹ Article 8 Decree 152/2020/ND-CP.

- papers proving the foreign worker's eligibility for exemption from a work permit.

Every mentioned exemption only allows the foreigner the specific activity for which the exemption is granted. For other working activities, the foreigner needs to apply for a WP.

As a condition for WPE, in some cases, the foreigner must obtain other certifications. These are, for example:

- foreign lawyer's license from the Ministry of Justice;
- enrollment as a student at a Vietnamese university;
- confirmation by a foreign diplomatic office of being a volunteer.

4 Procedure of Obtaining a WP

A foreigner is (except in the mentioned cases) not entitled to work until a WP has been issued. The application file must be submitted at least 15 days prior to the intended date of starting to work to the DoLISA in which area the foreign employee is expected to work. The application must include, depending on the specific case, several documents. For our clients, we will provide a detailed checklist for each application. Documents usually must be submitted as legalized copies, notarized copies, or originals in Vietnamese language.¹ In some cases, overseas documents can be exempt from legalization, but a certified Vietnamese translation is always required.

Within 05 working days after receiving the complete application, the DoLISA issues WPs for foreign workers. In case a WP is not granted, a written response will be provided stating the reason.

Unless a related labor contract already exists, it must be concluded between the employer and the employee prior to the intended date of commencing work. Contents of the contract must comply with Vietnamese labor law and must exactly match the term of the issued WP.

¹ All documents issued overseas must be legalized before being used in Vietnam. The process of **legalizing documents** contains of the following three (3) steps:

- (1) original documents or notarized copies have to be provided. Copies have to be notarized by the notary public, officially confirming that these are true copies of the original.
- (2) authentication of these documents by the local competent authority; *in Germany regularly by the president of the Regional Court (Präsident des Landgerichts);*
- (3) legalization by the embassy of Vietnam in the foreign country.

Translation from the foreign language into Vietnamese is not part of the legalization process, but may be additionally required.

5 Duration of WP

The maximum duration for each WP is two (2) years. The duration is limited by the duration of the intended work.

A WP may be re-issued in case:

- the work permit that remains valid is lost;
- the work permit that remains valid is damaged;
- the work permit remains valid, but the worker's full name, citizenship, passport number, or working place stated therein is changed.

A WP can be extended if the following conditions are met:

- the work permit remains valid for between 5 days and 45 days;
- DoLISA approves the demand for employment of foreign workers;
- there are papers proving that the foreign worker continues to work for the employer under the issued work permit.

6 Re-issuance/Extension of WP

An application file must be submitted to the DoLISA with the related documents to apply for re-issuance or extension of the WP . For our clients, we will provide a detailed checklist.

The procedure of re-issuance/extension of WP is as follows:

In case of re-issuance of the WP:

- within five (5) business working days after receiving a complete dossier of requests for re-issuance of a WP, DoLISA shall re-issue a WP. In case of refusal to re-issue such a work permit, it shall issue a written reply clearly stating the reason;
- the validity period of a re-issued work permit must equal that of the issued work permit minus the foreign worker's working period counted by the time of request for re-issuance of the work permit.

In case of an extension of the WP

- between 5 days and 45 days before a work permit expires, the employer shall submit a dossier of request for extension of a WP to the DoLISA that has issued such WP;
- within five (5) working days after receiving a complete dossier of requests for the extension of a work permit, the DoLISA shall extend the work permit. In case of refusal to extend the work permit, it shall issue a written reply clearly stating the reason;
- for foreign workers who work under the form of executing a labor contract, after being granted a work permit, the employer and the foreign worker must sign a new

labor contract in writing in accordance with the regulations of Vietnamese labor law before the expected date of continuing to work for the employer;

- the duration of the work permit extension shall not exceed 02 years and can only be extended once.

7 Withdrawal/revocation of WP

The DoLISA is entitled to withdraw/revoke a WP in the following cases:

- (1) the WP expires;
- (2) termination of the labor contract;
- (3) the contents of the labor contract are inconsistent with the granted WP;
- (4) the work permit holder performs work at variance with the contents of the granted work permit;
- (5) the contract in a field that requires the work permit expires or is terminated;
- (6) the foreign party has made a written notice of termination of the sending of foreign workers to Vietnam to work;
- (7) the Vietnamese enterprise, organization, or partner or the foreign organization in Vietnam that employs foreign workers terminates operation;
- (8) the employer or foreign worker fails to strictly comply with Decree 152;
- (9) while working in Vietnam, the foreign worker fails to strictly comply with Vietnamese law, thus affecting security and social order, and safety.

For the cases in points 1, 2, 3, 4, 5, 6, and 7, within 15 days after a work permit expires, the employer shall revoke the work permit and return it to DoLISA, where it was issued.

For the cases in points 8 and 9, due to the breach of law, DoLISA, where the WP was issued, shall issue a decision on revocation of the work permit and notify such to the employer for the latter to revoke the work permit and return it.

Within 05 working days after receiving the revoked work permit, DoLISA shall send the employer a written certification of revocation of the work permit.

8 Consequences of Breach

Working in Vietnam without a WP, WPE, or with an expired WP or expired WPE confirmation is a violation of Vietnamese law. This is subject to administrative sanctions for the employee as well as for the employer. It might also be considered a criminal offense¹.

The sanctions can be as follows:

- fines to be paid by the employer with an amount from 30 to 75 million VND (depending on the total number of breaches and if the employer is identified as an organization, the fine will be doubled from the above penalty);
- foreign employees are expelled from Vietnam.

9 Visa

The WP does not (!) replace or include the Visa, and the Visa does not (!) replace or include the WP.

After the WP has been issued, the foreigner still has to apply for a Working Visa (**WV**). In some cases, the foreigner can also apply for a Temporary Resident Card (**TRC**), allowing him/her to enter Vietnam.

Single-entry Visas or multiple-entry Visas shall be granted to foreigners from 30 days to 5 years, depending on the type of Visa.

E-visas are issued to the citizens of 80 countries.² The E-Visas are valid 30-day for a single entry. The online application is not complicated.

9.1 Visa exemption³

In some cases, foreigners are exempt from the visa requirement:

- entry to checkpoint economic zones, special administrative-economic units; Foreigners who come to checkpoint economic zones shall be allowed to stay temporarily in Vietnam for up to 15 days. Foreigners who come to special administrative-economic units shall be allowed to stay temporarily in Vietnam for up to 30 days;

¹ Labor Code 2019, Article 217.

² Please refer to Appendix I.

³ Law on Entry, Exit, Transit and Residence of foreigners in Vietnam 2014, Article 12.

- Vietnamese people residing overseas who have passports or laissez-passers issued by foreign authorities, foreigners being their spouses or children, or foreigners being spouses and children of Vietnamese citizens shall be granted visa-free entry. The Government has to give guidance on how to implement these exemptions, but until now, there has not been issued any Decree on this matter;
- foreigners who have Permanent Residence Cards (**PRC**) and Temporary Residence Cards (**TRC**). These cards have the same validity as a visa; therefore, they will not need to apply for a visa when entering or exiting Vietnam;
- visa exemption depends on bilateral international agreements to which Vietnam is a signatory.

Currently, Vietnam has signed visa exemption agreements with 87 countries which there are in force¹. For the list of visa exemptions depending on bilateral international agreements, please see Appendix II on EXEMPTION FROM ENTRY VISA TO VIETNAM attached to this Brochure.

- under regulations on unilateral visa-free entry: Visa exemption for citizens of the following countries: Federal Republic of Germany, French Republic, Italian Republic, Kingdom of Spain, United Kingdom of Great Britain and Northern Ireland, Russian Federation, Japan, Republic of Korea, Kingdom of Denmark, Kingdom of Sweden, Kingdom of Norway, Republic of Finland and the Republic of Belarus when entering Vietnam with a temporary stay of 15 days from the date of entry, regardless of passport type, the purpose of entry, on the basis of meeting all the conditions as prescribed by the Vietnamese law².

This type of visa exemption is only applied for a definite period and can be changed from time to time depending on the decision of the Vietnamese Government.

The visa exemption policy for citizens of the countries mentioned above when entering Vietnam will be implemented for a period of 3 years, from 15th March 2022 to 14th March 2025. It will be reviewed and extended in accordance with the regulations of Vietnamese law.³

We included these unilateral cases in Appendix II.

It should be noted again that **the purpose of entry cannot be changed**. When a foreigner comes to Vietnam having a visa exemption, it cannot be changed into a working visa unless

¹ For the list of the agreements in force, please follow this link: [BaiViet - CÁC NƯỚC ĐƯỢC MIỄN THI THỰC NHẬP CẢNH \(lanhsuvietnam.gov.vn\)](http://BaiViet - CÁC NƯỚC ĐƯỢC MIỄN THI THỰC NHẬP CẢNH (lanhsuvietnam.gov.vn))

² Resolution No. 32/NQ-CP dated 15 March 2022 by the Government.

³ Resolution No. 32/NQ-CP dated 15 March 2022 by the Government.

this foreigner exits Vietnam and applies for a working visa. **A work permit is required when applying for a working visa.**

9.2 Signal of Visa

There are twenty-seven (27) symbols of a visa pursuant to the purpose of the foreigners entering Vietnam as follows:

- (1) **LĐ1** - Issued to foreign nationals working in Vietnam a confirmation that they are not subject to the issuance of a work permit;
- (2) **LĐ2** - Issued to foreign workers working in Vietnam who are required to have a work permit. This is known as Working Visa;
- (3) **LS** - Issued to foreign lawyers practicing in Vietnam;
- (4) **ĐT1** - Issued to foreign investors in Vietnam and representatives of foreign organizations investing in Vietnam with a contributed capital of VND 100 billion or more or investing in investment-preferred industries or trades, localities. The investment incentive table is decided by the Government;
- (5) **ĐT2** - Issued to foreign investors in Vietnam and representatives of foreign organizations investing in Vietnam with a contributed capital of between VND 50 billion and under VND 100 billion or investing in industries or professions that encourage investment. The development investment is decided by the Government;
- (6) **ĐT3** - Issued to foreign investors in Vietnam and representatives of foreign organizations investing in Vietnam with contributed capital from 03 billion VND to less than 50 billion VND;
- (7) **ĐT4** - Issued to foreign investors in Vietnam and representatives of foreign organizations investing in Vietnam with a contributed capital of less than VND 03 billion;
- (8) **DN1** - Issued to persons who come to work with companies in Vietnam;
- (9) **DN2** - Issued to foreigners to offer services, establish a commercial presence, and perform other activities under international treaties to which Vietnam is a signatory;
- (10) **DL** - Issued to tourists;
- (11) **TT** - Issued to foreigners that are parents, spouses, and children under 18 years of age of the foreigners issued with LV1, LV2, LS, ĐT1, ĐT2, ĐT3, NN1, NN2, DH, PV1, LĐ1, LĐ2 visas; or foreigners that are parents, spouse, and children of Vietnamese citizens;

- (12) **NN1** - Issued to Chiefs of representative offices or projects of international organizations and foreign non-governmental organizations in Vietnam;
- (13) **NN2** - Issued to Chiefs of representative offices, branches of foreign traders, and representative offices of other foreign economic, cultural, and professional organizations in Vietnam;
- (14) **NN3** - Issued to persons who come to work with foreign non-governmental organizations based in Vietnam; representative offices, branches of foreign traders, representative offices of other foreign economic, cultural, and professional organizations in Vietnam;
- (15) **LV1** - Issued to persons who come to work with units affiliated with Vietnam's Communist Party; the National Assembly, the Government, Central Committee of Vietnamese Fatherland Front, the People's Supreme Court, the People's Supreme Procuracy, State Audit Agency, Ministries, ministerial agencies, Governmental agencies, the People's Councils, the People's Committees of provinces;
- (16) **LV2** - Issued to persons who come to work with socio-political organizations, social organizations, Vietnam Chamber of Commerce and Industry;
- (17) **HN** - Issued to persons who come to attend conventions or conferences;
- (18) **NG1** - Issued to members of delegations invited by the Secretary General of Vietnam's Communist Party of the President of Vietnam, the President of the National Assembly, the Prime Minister;
- (19) **NG2** - Issued to members of delegations invited by standing members of the Secretariat of Vietnam's Communist Party, Deputy President of Vietnam, Deputy President of the National Assembly, Deputy Prime Minister, President of Vietnamese Fatherland Front, Executive Judge of The Supreme Court, Chief Procurator of the Supreme Procuracy, State Auditor General; members of delegations at the same levels of Ministers, Secretary Generals of Provincial Communist Authorities, President of the People's Committees of provinces;
- (20) **NG3** - Issued to members of diplomatic missions, consular offices, representative offices of international organizations affiliated to the UN, representative offices of intergovernmental organizations and their spouses, children under 18 years of age, and housemaids during their term of office;
- (21) **NG4** - Issued to persons working for diplomatic representative offices, consular offices, representative offices of international organizations belonging to the United Nations, intergovernmental organizations and their spouses, children under 18 years of age accompanying them; visitors to members of diplomatic representative offices,

consular offices, representative offices of international organizations belonging to the United Nations, intergovernmental organizations;

- (22) **DH** - Issued to persons who come to study or serve internship;
- (23) **PV1** - Issued to journalists who have permanent residences in Vietnam;
- (24) **PV2** - Issued to journalists who come to work for a short period of time in Vietnam;
- (25) **VR** - Issued to persons who come to visit their relatives or for other purposes;
- (26) **SQ** - Issued to foreigners for the purpose of market survey, tourism, visiting relatives, or medical treatment in some special cases¹;
- (27) **EV** - Electronic Visa.

9.3 Validity and duration of a visa

- The duration of a LĐ1, LĐ2 visa (*issued to persons who come to work*) is no longer than 02 years;
- The duration of a LS, ĐT1, ĐT2 visa (*issued to foreign investors in Vietnam and foreign lawyers practicing in Vietnam*) is no longer than 05 years;
- The duration of a ĐT3 visa is no longer than 03 years;
- The duration of a SQ, EV visa is no longer than 30 days;
- The duration of a HN or DL visa is no longer than 03 months;
- The duration of a VR visa is no longer than 06 months;
- The duration of a NG1, NG2, NG3, NG4, LV1, LV2, ĐT4, DN1, DN2, NN1, NN2, NN3, DH, PV1, PV2 and TT visa is no longer than 12 months.

In general, temporary residence permits shall be issued to a foreigner up to the duration of the Visa by appending a seal to the passport or a separate visa. Foreigners may temporarily reside in Vietnam throughout the permitted temporary residence duration.

¹ Law on Entry, Exit, Transit and Residence of foreigners in Vietnam 2014, Article 17.3: The head of the overseas visa-issuing authority of Vietnam shall issue a visa that is valid for not more than 30 days to the following foreigners who comes to Vietnam for the purpose of market survey, tourism, visiting relatives, or medical treatment: a) Any person who has works to do with an overseas visa-issuing authority of Vietnam, his/her spouse and children; any person that presents a written request by a competent agency of the Ministry of Foreign Affairs of the host country; b) Any person who presents a diplomatic note of sponsorship by a foreign diplomatic mission or consular office at the host country.

9.4 Application of Visa

The foreigner applying for a visa shall submit:

- visa application form (as template);
- passport;
- evidence for the purpose of entry (documents proving the investment in Vietnam or a lawyer practice license for a LS visa, a work permit or work permit exemption for a LĐ1, LĐ2 visa, a written acceptance of an education institution for a DH visa).

One of the conditions for issuing a visa is that the applicant's passport is valid at least 30 days after the requested Visa expires. A visa shall be regularly received at the overseas Vietnam visa-issuing authority (Diplomatic Missions of Vietnam in other countries).

Visa issuance at border checkpoints (also known as Visa on arrival) is only accepted in some restricted cases¹:

- depart from a country that does not have any visa-issuing authority of Vietnam;
- have to stop at some countries before arriving in Vietnam;
- take a tour organized by an international tourism company in Vietnam (a DL visa shall not be issued without a tourism company as the sponsor);
- attend a funeral of his/her relative;
- visit a relative being very gravely ill;
- wish to leave Vietnam through another border checkpoint by foreign crew members of a ship anchoring at a Vietnam's port;
- deal with an emergency, rescue, and prevention of natural disasters and epidemics.

The foreigner who qualified for e-visas as aforesaid will be able to apply via the electronic portal of the Immigration Department:

https://evisa.xuatnhapcanh.gov.vn/vi_VN/trang-chu-ttdt

and in English:

https://evisa.xuatnhapcanh.gov.vn/en_US/trang-chu-ttdt

and must pay a non-refundable application fee online.

¹ Law on Entry, Exit, Transit and Residence of Foreigners in Vietnam 2014, Article 18.

Agencies and organizations wanting to apply for e-visas must register their own electronic account issued by the immigration authority and electronic signature in accordance with the Law on Electronic Transactions.

E-visas will be issued within 03 working days from the date of receiving sufficiently required information and visa fees. The foreigner who holds the e-visa can enter and exit through the international border gate specified in Appendix II therein.

9.5 Visa shall not be extended

In case the granted Visa expires, the foreigner shall apply for a new visa if he/she intends to stay in Vietnam longer. There is no prolongation of a Visa. At present, the foreigner shall have to leave and re-enter Vietnam when applying for a new visa.

If the foreigner does not exit Vietnam or apply for a new visa when the temporary residence period expires, the Immigration authorities may decide to compel this foreigner to exit Vietnam. In case a foreigner is compelled to exit Vietnam, he/she shall not be allowed entry into Vietnam within 06 months.

In case a foreigner is given a deportation order for the reason of working without a WP or with an expired WP mentioned above, he/she shall not be allowed entry into Vietnam within 03 years.

9.6 Temporary Resident Card

A TRC is only issued when the foreigner has been in Vietnam. This means that before having a TRC, the foreigner must have a visa with the same symbol and has entered Vietnam. In addition, a foreigner holding a TRC can sponsor his/her spouse and children under 18 to stay in Vietnam with her/him during the duration of his/her TRC¹.

However, a TRC is **only** considered to be issued to a foreigner who is members of diplomatic missions, consular offices, representative offices of international organizations affiliated with the United Nations or intergovernmental organizations in Vietnam, their spouse, under-18 children, and housemaid accompanying them during their term of office. And foreigners holding one of 13 types of visa: LV1, LV2, LS, ĐT1, ĐT2, ĐT3, NN1, NN2, DH, PV1, LĐ1, LĐ2 or TT with the same signal of the visa:

- A ĐT1 TRC can be valid for up to 10 years;
- A LĐ1, LĐ2, or PV1 TRC can be valid for up to 02 years;

¹ Must be agreed by the organization which sponsors the TRC holder.

- A TRC holding the signal NG3, LV1, LV2, LS, ĐT2 or DH can be valid up to 5 years;
- A NN1, NN2, ĐT3, or TT TRC can have a duration of up to 03 years.

10 Personal Income Tax

Every person having an income that is arising in Vietnam must declare and pay Personal Income Tax (**PIT**) in Vietnam. This includes all cases where a person comes to Vietnam. The place of payment is not relevant. There is no threshold for short-term visits and no exemption for "non-productive" persons or business travelers. A DTA might provide exemptions. These are not applied automatically. The foreigner must formally apply for the exemption.

The Vietnamese business partner must report to the tax authority if foreign visitors come to Vietnam. Because this is a surprising obligation, we want to quote the regulation:

"Article 27¹. Responsibilities of Vietnamese organizations that sign service contracts with foreign contractors that do not operate in Vietnam

When an organization established and operated within Vietnam's law (hereinafter referred to as the Vietnamese party) signs a contract to purchase services of foreign contractors that signs labor contracts with foreign employees in Vietnam, the Vietnam party shall notify the foreign contractor of the obligations to pay personal income tax incurred by the foreign employees, the obligations to provide information about the foreign employees, including their names, nationalities, passport numbers, working duration, positions, and incomes for the Vietnam party. The Vietnam party shall provide such information for the tax authority at least 07 days before the foreign employee starts to work in Vietnam."

This means that in case the Vietnamese partner complies with the legal obligations, he has reported to the tax authority before the persons enter with this information:

- Name, nationality, and passport number of the foreigner;
- Working duration, position, and income of the foreigner.

¹ Article 27, Circular No.111/2013/TT-BTC dated 15 August 2013

11 Outlook

Complying with the regulations regarding WP is highly recommended. Thus, special attention should generally be given to submitting a proper and complete application. As the legal framework keeps on changing rapidly and Vietnamese local authorities may not always be familiar with the concrete case, a professional approach is a must to avoid unforeseen problems.

The specific conditions and procedures, as well as the necessary information and documents, highly depend on the specific case.

For our clients, we will provide a detailed checklist matching the specific situation.

12 Disclaimer

All information provided is general and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, such information is subject to changes from time to time due to changes in regulations.

Please note that any of this information does not constitute legal advice. No one should act upon such information without obtaining the appropriate professional advice with a thorough examination of the facts of a particular situation. Liability claims regarding damage arising from or in connection to the use or transfer of any of this information, including any kind of information which is incomplete or incorrect, will therefore be rejected if not generated deliberately or grossly negligent.

APPENDIX I: LIST OF COUNTRIES WHOSE CITIZENS ARE ELIGIBLE TO APPLY FOR E-VISAS TO VIETNAM¹

No.	ICAO	COUNTRY	No.	ICAO	COUNTRY
1.	ARG	Argentina	41.	GBR	United Kingdom of Great Britain and Northern Ireland
2.	ARM	Armenia	42.	LTU	Lithuania
3.	AZE	Azerbaijan	43.	LUX	Luxembourg
4.	IRL	Ireland	44.	FSM	Micronesia
5.	ISL	Iceland	45.	MLT	Malta
6.	AUT	Austria	46.	MKD	Macedonia
7.	POL	Poland	47.	MEX	Mexico
8.	BLR	Belarus	48.	MMR	Myanmar
9.	BEL	Belgium	49.	MDA	Moldova
10.	PRT	Portugal	50.	MNG	Mongolia
11.	BIH	Bosnia and Herzegovina	51.	MNE	Montenegro
12.	BRA	Brazil	52.	NRU	Nauru
13.	BRN	Brunei Darussalam	53.	JPN	Japan
14.	BGR	Bulgaria	54.	NZL	New Zealand
15.	ARE	United Arab Emirates	55.	AUS	Australia

¹ Please note that this list may be updated from time to time by the resolution of the Government during the pilot program.

16.	KAZ	Kazakhstan	56.	PLW	Palau
17.	CAN	Canada	57.	PAN	Panama
18.	QAT	Qatar	58.	PNG	Papua New Guinea
19.	D	Germany	59.	PER	Peru
20.	CHL	Chile	60.	FIN	Finland
21.	COL	Colombia	61.	FRA	France
22.	IND	India	62.	FJI	Fiji
23.	CZE	Czech Republic	63.	PHL	Philippines
24.	AND	Andorra	64.	MHL	Marshall Islands
25.	LIE	Liechtenstein	65.	SLB	Salomon Islands
26.	MCO	Monaco	66.	ROM	Romania
27.	HRV	Croatia	67.	WSM	Western Samoa
28.	CUB	Cuba	68.	SMR	San Marino
29.	DNK	Denmark	69.	SRB	Serbia
30.	CYP	Cyprus	70.	ESP	Spain
31.	TLS	Timor Leste	71.	SWE	Sweden
32.	EST	Estonia	72.	CHE	Switzerland
33.	GEO	Georgia	73.	CHN	<p>China</p> <p>- Including Hong Kong SAR and Macau SAR passport holders</p> <p>- Excluding Chinese e-passport holders</p>

34.	KOR	Korea	74.	URY	Uruguay
35.	USA	United States of America	75.	VUT	Vanuatu
36.	HUN	Hungary	76.	VEN	Venezuela
37.	GRC	Greece	77.	NLD	Netherlands
38.	ITA	Italy	78.	NOR	Norway
39.	LVA	Latvia	79.	SVK	Slovakia
40.	RUS	Russia	80.	SVN	Slovenia

APPENDIX II: LIST OF BORDER GATES THAT ALLOW FOREIGNERS ENTRY AND EXIT BY E-VISAS¹

- I. List of airport gates
 1. Noi Bai International Airport (Hanoi);
 2. Tan Son Nhat International Airport (Ho Chi Minh City);
 3. Cam Ranh International Airport (Nha Trang);
 4. Da Nang International Airport;
 5. Cat Bi International Airport (Hai Phong);
 6. Can Tho International Airport;
 7. Phu Quoc International Airport;
 8. Phu Bai International Airport (Hue).
- II. Land Border Checkpoints
 1. Tay Trang Checkpoint – Dien Bien province;
 2. Mong Cai Checkpoint – Quang Ninh province;
 3. Huu Nghi Checkpoint – Lang Son province;
 4. Lao Cai Checkpoint – Lao Cai province;
 5. Na Meo Checkpoint – Thanh Hoa province;
 6. Nam Can Checkpoint – Nghe An province;
 7. Cau Treo Checkpoint – Ha Tinh province;
 8. Cha Lo Checkpoint – Quang Binh province;
 9. La Lay Checkpoint – Quang Tri province;
 10. Lao Bao Checkpoint – Quang Tri province;
 11. Bo Y Checkpoint – Kon Tum province;
 12. Moc Bai Checkpoint – Tay Ninh province;
 13. Xa Mat Checkpoint – Tay Ninh province;
 14. Tinh Bien Checkpoint – An Giang province;
 15. Song Tien Checkpoint – An Giang province;
 16. Ha Tien Checkpoint – Kien Giang province.
- III. List of sea gates
 1. Hon Gai Port– Quang Ninh province;
 2. Cam Pha Port – Quang Ninh province;

¹ Please note that this list may be updated from time to time by the resolution of the Government during the pilot program.

3. Hai Phong Port – Hai Phong City;
4. Nghi Son Port - Thanh Hoa province;
5. Vung Ang Port – Ha Tinh province;
6. Chan May Port – Thua Thien Hue province;
7. Da Nang Port – Da Nang City;
8. Nha Trang Port – Khanh Hoa City;
9. Quy Nhon Port – Binh Dinh province;
10. Dung Quat Port – Quang Ngai province;
11. Vung Tau Port – Ba Ria – Vung Tau province;
12. Ho Chi Minh City Port – Ho Chi Minh City;
13. Duong Dong Port – Kien Giang province.

APPENDIX III: EXEMPTION FROM ENTRY VISA TO VIETNAM

I. BILATERAL VISA EXEMPTION

No.	COUNTRY	TYPE OF PASSPORT					DURATION OF STAY
		Diplomatic	Official/ Service/ Special	Ordinary (for official purpose)	Ordinary	Seaman	
1	Afghanistan (Islamic State)	x	x				30 days
2	Albania (Republic)	x	x				30 days
3	Algeria (People's Democratic Republic)	x	x				90 days
4	Angola (Republic)	x	x				30 days
5	Argentina (Republic)	x	x				90 days
6	Armenia (Republic)	x	x				90 days
7	Azerbaijan	x	x				01 month
8	Bangladesh (People's Republic)	x	x				90 days
9	Belarus (Republic)	x	x		x	x	30 days for Diplomatic and Service passport

							15 days for other passports
10	Brazil (Federative Republic)	x	x				90 days
11	Brunei Darussalam	x	x		x		14 days
12	Bulgaria (Republic)	x	x				90 days within 180 days period from the date of entry
13	Cambodia (Kingdom)	x	x		x		30 days
14	Chile (Republic)	x	x		x		90 days (for ordinary passport - from 11/8/2017)
15	China (People's Republic)	x	x	x			30 days
16	Côte D'Ivoire	x	x				90 days
17	Colombia (Republic)	x	x				90 days
18	Costa Rica (Republic)	x	x				90 days
19	Croatia (Republic)	x	x				30 days
20	Cuba (Republic)	x	x	x		x	30 days
21	Cyprus (Republic)	x	x				90 days
22	Czech (Republic)	x					90 days

23	Denmark (Kingdom)	x	x		x	x	15 days
24	Dominican (Republic)	x	x				90 days
25	Ecuador (Republic)	x	x				90 days
26	Egypt	x	x				90 days
27	El Salvador (Republic)	x	x				90 days
28	Estonia (Republic)	x					90 days within 180 days period from the date of entry
29	Finland (Republic)	x	x		x	x	15 days
30	France (Republic)	x	x		x	x	03 months within 6 months period from the date of entry for Diplomatic passport 15 days for other passports
31	Germany (Federal Republic)	x	x		x	x	15 days
32	Hungary (Republic)	x	x				90 days
33	India (Republic)	x	x				90 days

34	Indonesia (Republic)	x	x		x		14 days for Diplomatic and Official passport 30 days for ordinary passport
35	Iran (Islamic Republic)	x	x				30 days for Diplomatic passport 90 days for Official passport
36	Iraq (Republic)	x	x				90 days
37	Israel	x					90 days
38	Italy (Republic)	x	x		x	x	90 days within 6 months period for diplomatic passport 15 days for other passports
39	Japan	x	x		x	x	90 days for Diplomatic and Official passport 15 days for other passports
40	Kazakhstan (Republic)	x	x			x	30 days
41	Korea (Democratic People's Republic)	x	x				30 days

42	Korea (Republic)	x	x		x	x	90 days for Diplomatic and Official passport 15 days for other passports
43	Kyrgyzstan (Republic)	x	x		x		30 days
44	Kuwait	x	x				90 days within 06 months period from the date of entry
45	Laos (People's Democratic Republic)	x	x	x	x		30 days
46	Liberia (Republic)	x	x				90 days
47	Macedonia	x	x				03 months within 06 months period from the date of entry
48	Malaysia	x	x		x		30 days
49	Malta	x					90 days
50	Mexico (United States)	x	x				90 days
51	Moldova (Republic)	x	x				90 days
52	Mongolia	x	x				90 days
53	Montenegro	x	x				90 days

54	Morocco (Kingdom)	x	x				90 days
55	Mozambique (Republic)	x	x				90 days
56	Myanmar (Union)	x	x		x		30 days for Diplomatic and official passport 14 days for Ordinary passport
57	Nicaragua (Republic)	x	x				30 days
58	Norway (Kingdom)	x	x		x	x	15 days
59	Pakistan (Islamic Republic)	x	x				90 days
60	Panama (Republic)	x	x				90 days
61	Paraguay (Republic)	x	x				90 days
62	Peru (Republic)	x	x				90 days
63	Poland (Republic)	x					90 days within 180 days period from the date of entry
64	Philippines (Republic)	x	x		x		30 days for Diplomatic and official passport 21 days for ordinary passport
65	Romania	x	x				30 days

66	Russia (Federation)	x	x		x	x	90 days for Diplomatic and Official passport 30 days for a Seaman passport 15 days for an Ordinary passport
67	Serbia	x	x				90 days
68	Seychelles	x	x				90 days
69	Singapore (Republic)	x	x		x		90 days for Diplomatic and Official passport 30 days for Ordinary passport
70	Slovak (Republic)	x					90 days
71	Slovenia (Republic)	x	x				3 months within 6 months period from the date of entry
72	South Africa (Republic)	x	x				90 days
73	Spain (Kingdom)	x	x		x	x	90 days within 180 days from the date of entry for a diplomatic passport 15 days for other passports

74	Sri Lanka (Democratic Socialist Republic)	x	x				90 days
75	Sudan (Republic)	x	x				90 days within 180 days period from the date of entry
76	Sweden (Kingdom)	x	x		x	x	15 days
77	Switzerland (Confederation)	x					90 days
78	Tanzania (United Republic)	x	x				90 days
79	Thailand (Kingdom)	x	x		x		30 days
80	Tunisia (Republic)	x	x				90 days
81	Turkey (Republic)	x	x				90 days
82	Ukraine	x	x			x	90 days for Diplomatic and Official passport 30 days Seaman passports
83	United Arab Emirates (UAE)	x	x				90 days
84	United Kingdom (UK)	x	x		x	x	15 days

85	Uruguay (Republic)	x	x				90 days
86	Uzbekistan	x					60 days
87	Venezuela (Bolivarian Republic)	x	x				90 days

II. UNILATERAL VISA EXEMPTION

No.	Country	Duration of stay	Deadline
1	Russia	15 days	14/03/2025
2	Japan		
3	South Korea		
4	Norway		
5	Finland		
6	Denmark		
7	Sweden		
8	United Kingdom		
9	France		
10	Germany		
11	Spain		
12	Italia		
13	Belarus		

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