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People Advisory Services Tax Alert

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New regulations on foreign workers working in Vietnam

On 20 October 2026, the Government of Vietnam issued Decree 393/2026/ND-CP¹ (Decree 393) governing foreign workers working in Vietnam. Decree 393 amends and clarifies certain eligibility criteria, application procedures and compliance requirements relating to foreign employment in Vietnam, including the issuance, reissuance and renewal of work permit (WP) and work permit exemption certificates (WPE).

The following are some of the key changes introduced under the new regulations:

1. Simplification and revision of procedures and application documents

- **Recruitment notification:** Clarification of the channels through which employers may advertise the recruitment of Vietnamese employees for positions intended to be filled by foreign employees, including the National Employment Service Platform, employment service organizations, mass media, or the employer's website.
- **Exemption from recruitment notification:** No recruitment notification for Vietnamese employees is required when entering into a labor contract with a foreign employee who is the general director or director named in the enterprise registration certificate.
- **Health certificate:** A health certificate or medical examination certificate issued by a competent overseas medical establishment may be used for WP and WPE applications. A health certificate is not required for WP or WPE extension applications.
- **Passport:** The passport-document requirement for WP and WPE issuance and extension applications is simplified. Only a copy of the valid passport's biographical data page is required, instead of a full passport copy as previously required.
- **Criminal record certificate:** A criminal record certificate is newly required for a WPE application, unless the relevant information can be retrieved from the prescribed database.

¹ Decree 393/2026/ND-CP issued by Government on 20 October 2026 on foreign workers working in Vietnam.

- **Evidence of work experience:** For foreign employees who have previously worked in Vietnam, an issued WP, an issued WPE, or information from the foreign employee database may be used to evidence the relevant years of experience required for executive directors, experts and technical workers, except where the regulations do not require a minimum number of years of experience.
- **Economic sector and occupation codes:** More detailed requirements are introduced for declaring the economic sector code (Level-4 Vietnam Standard Industrial Classification code) and occupation code (Level-5 occupation code) in the application form for the issuance, reissuance or extension of a WP or WPE.
- **Timing for extension applications:** The filing window for WP and WPE extension applications is expanded. Applications must be submitted at least 10 working days, but no more than 90 days, before the expiry date.
- **Change in field of work:** A separate, streamlined documentary requirement is introduced for a foreign employee who holds a valid WP and wishes to change the field of work without changing the employer.
- **WP reissuance:** An additional ground for WP reissuance is introduced where there is a change to the head office, branch, representative office, business location, or executive office of the foreign contractor at which the foreign employee is authorized to work.

2. Revised eligibility criteria for certain positions and forms of work

- **Experts:** The eligibility criteria for experts are broadened to include: at least five years of relevant working experience without a degree requirement; a bachelor's degree or higher, or equivalent qualification, in a major/specialization relating to strategic technology or strategic technology products; or a bachelor's degree with honors or higher in science and technology from a higher education institution ranked among the world's top 500, together with at least one year of relevant working experience.
- **Executive directors:** The relevant experience requirement is reduced from at least three years to at least two years.
- **Technical workers:** Technical workers are no longer covered by the intra-corporate transferee category. WPs or WPEs issued under previous regulations remain valid until expiry and may be reissued or extended under the expert position, provided the applicable eligibility criteria are met.
- **Short-term work:** Clarification is provided for managers, executive directors, experts and technical workers working for one or more Vietnamese employers for an aggregate period not exceeding 90 days in a calendar year, calculated from 1 January through the last day of that year.
- **Transfer of foreign employees from overseas to Vietnam:** The scope of this form of work is clarified to include a foreign employee transferred from an overseas agency or organization to an agency or organization within the same system in Vietnam, or from an entity within the same group as the foreign enterprise to that enterprise's commercial presence in Vietnam, except for intra-corporate transferees.

3. Revisions to cases exempt from WP requirements

- **Short-term work:** Where a short-term work arrangement involves the hiring and use of labor and payment of salary, the foreign employee must apply for a WP under the labor contract form of work, instead of relying on a WP-exempt category as previously permitted.
- **Expanded WP-exempt categories:** The WP-exempt categories are expanded to include certain foreign employees working at educational institutions and foreign nationals entering

Vietnam for work under a special visa exemption card, in accordance with the applicable regulations.

- **Application documents and procedures:** The documentary and procedural requirements applicable to certain WP-exempt categories are revised.
- **Validity of WPEs:** A WPE may be valid for up to three years for an intra-corporate transferee within the 11 service sectors covered by Vietnam's WTO commitments.
- **Notification obligations for WP-exempt cases not requiring a WPE:** Organizations and enterprises must make the prescribed notification for service salespersons and persons responsible for establishing a commercial presence. The permitted working period must not exceed the corresponding validity period applicable to a WPE (two years). If the employer wishes to continue employing the foreign employee after the notified working period expires, a new notification must be submitted in accordance with the regulations.

4. Enhanced management and compliance requirements

- **Change of work location:** A notification obligation is introduced where a foreign employee holding a WP works at a new location or changes to a stable and regular work location. The employer must notify the competent authority at least three working days before the proposed commencement date at the new work location.
- **Management and reporting:** Employers' responsibilities are clarified regarding the maintenance of foreign employee information in hard copy or electronic form and the submission of periodic reports by 5 June and 5 December each year, or ad hoc reports as required, unless the relevant information can be retrieved from the database.
- **Revocation and return of WPs and WPEs:** For cases subject to revocation under the regulations, the employer must revoke and return the WP or WPE within 10 working days from the date on which it ceases to be valid.
- **Labor subleasing:** The subleasing of foreign employees is expressly prohibited.

Decree 393 takes effect on 5 December 2026 and replaces Decree 219/2025/ND-CP² from that date. Under the transitional provisions of Decree 393, WPs and WPEs already issued remain valid until their expiry dates, while applications submitted before Decree 393 takes effect will continue to be reviewed and processed under the previous regulations. Specifically for technical workers transferred within an enterprise, WP reissuance or extension may be processed under the expert position if the eligibility criteria under the new regulations are met.

Enterprises should proactively review the WP and WPE status of their foreign employees, particularly cases approaching expiry or expected to require immigration and work authorization procedures after 5 December 2026, in order to assess the impact of the new regulations and develop an appropriate implementation plan that supports business continuity and compliance in the employment of foreign nationals in Vietnam.

² Decree 219/2025/ND-CP issued by the Government on 7 August 2025 regulating foreign employees working in Vietnam.



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