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## People Advisory Services Tax Alert

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# Draft Decree on amendments and supplements to Decree 219/2025/ND-CP providing the regulations on foreign employees working in Vietnam

The Ministry of Home Affairs is currently soliciting public comments on the draft decree amending and supplementing Decree No. 219/2025/ND-CP<sup>1</sup> (Decree 219) on foreign employees working in Vietnam, prior to its submission to the Government for approval. The draft decree is expected to address practical challenges encountered during the implementation of Decree 219, while enhancing flexibility and simplifying administrative procedures. Key proposed amendments include:

- Allowing the use of health certificates issued by competent foreign healthcare authorities
- Permitting foreign employees to work for one or multiple employers with a cumulative duration not exceeding 90 days per calendar year
- Allowing reissuance in cases where there is a change in the work location stated on a still-valid work permit (WP)
- Requiring only the valid passport biographical page for WP and WP exemption applications
- Obliging employers to notify competent authorities (including both the issuing authority and the authority of the intended workplace) where foreign employees work at locations different from those specified in their issued WP or WP exemption certificate
- Allowing submission of WP and exemption applications at least 15 days prior to the expected working date instead of 10 days under current regulations
- The draft decree proposes to broaden the scope of individuals subject to WP exemption, including:
  - Foreign employees working at educational institutions as specified by the Government
  - Individuals certified by ministries, ministerial-level agencies or provincial people's committees
  - Foreign individuals holding special visa exemption cards granted to priority contributors to socio-economic development
- Amendment and removal of certain requirements including:
  - Reduction of required working experience for executives from three years to two years
  - Removal of the requirement to obtain approval from the Ministry of Education and Training for certain WP exemption cases
- Alignment and standardisation of the online application process via the National Public Service Portal, supporting digital transformation and data integration

The proposed amendments are expected to create a more favourable regulatory environment, reduce compliance burdens and enhance the efficiency of foreign labour management in Vietnam. Organisations are recommended to proactively and closely monitor the progress of the draft decree to ensure timely compliance once the new regulations are formally implemented.

<sup>1</sup> Decree 219/2025/ND-CP issued by the Government on 7 August 2026 providing regulations on foreign employees working in Vietnam.



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