DSEA LEGAL

浩天律师事务所 HYLANDS LAW FIRM

中国企业出海越南 100问

100 Questions on Chinese Investment in Vietnam

HYLANDS

浩天研究院
北京浩天（海口）律师事务所
DSEA LEGAL
联合出品


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浩天律师事务所

抱朴守正 至诚四达

北京浩天律师事务所（“浩天”）创立于1997 年，总部位于北京。历经多年发展，浩天现已设有北京、上海、广州、深圳、长沙、成都、重庆、大连、福州、贵阳、哈尔滨、海口、杭州、合肥、呼和浩特、济南、昆明、南昌、南京、南宁、宁波、青岛、石家庄、沈阳、苏州、天津、太原、温州、武汉、乌鲁木齐、无锡、西安、徐州、银川、郑州、北京（密云区）、北京（昌平区）、香港、旧金山、比什凯克 40家办公室和浩天胡关李罗(前海)联营律师事务所及1 家知识产权代理事务所。浩天在全球130 多个国家和地区拥有超过150 家合作律师事务所，可为全球客户提供一站式、多领域、跨国界的专业法律服务。

浩天现有600 余位合伙人及顾问，2000余名律师和专业人员，能够为客户提供英语、日语、韩语等多种语言的法律服务。浩天是中国优秀的大型综合性高端商事律师事务所之一，连续多年荣获钱伯斯（Chambers and Partners）、亚洲法律杂志（ALB）、法律500 强（The Legal 500）、亚洲法律概况（asialaw Profiles）、IFLR1000和商法（China Business Law Journal） 等国际法律评级机构的推荐及奖项。
浩天各业务团队均具备扎实的专业技能和丰富的项目经验，他们不仅是深谙各个领域的法律专家，而且熟悉中国的投资环境和各个行业的不同商业惯例，拥有深厚的实务经验。浩天通过紧密高效的团队合作，能够针对客户的不同需求，以解决问题为核心给客户提供最有价值的法律服务方案。

40
家

办公室
offices

600+
名

合伙人及顾问
partners and consultants

HYLANDS LAW FIRM

Keep It Simple, Stay Real, Reach All with Sincerity

Beijing Hylands Law Firm ("Hylands"), was founded in 1997 and headquartered in Beijing. After years of development, it has established 40 offices across various locations including Beijing, Shanghai, Guangzhou, Shenzhen, Changsha, Chengdu, Chongqing, Dalian, Fuzhou, Guiyang, Harbin, Haikou, Hangzhou, Hefei, Jinan, Kunming, Nanchang, Nanjing, Nanning, Ningbo, Qingdao, Shijiazhuang, Shenyang, Suzhou, Tianjin, Taiyuan, Wenzhou, Wuhan, Urumqi, Wuxi, Xi'an, Xuzhou, Yinchuan, Zhengzhou, Beijing (Miyun District), Beijing (Changping District), Hong Kong, San Francisco, and Bishkek, as well as the Hylandslaw-WKLL (Qianhai) Law Firm and 1 intellectual property agency. With over 150 partner law firms in more than 130 countries and regions worldwide, Hylands offers global clients one-stop, multi-field, and cross-border professional legal services.

Hylands currently boasts over 600 partners and consultants, along with more than 2,000 associates and professionals, capable of providing legal services in multiple languages including English, Japanese, and Korean. Hylands is recognized as one of Chinese outstanding, large-scale, comprehensive, high-end commercial law firms and has been consistently recommended and awarded by international legal rating agencies such as Chambers and Partners, Asian Legal Business (ALB), The Legal 500, asialaw Profiles, IFLR1000, and China Business Law Journal for several consecutive years.

130 +
个

服务涉及国家和地区
serving countries and regions

150
家

全球合作律师事务所
international cooperative law firms

DSEA LEGAL

DSEA LEGAL是一家总部位于新加坡，分所位于越南胡志明市的跨国律所。该律所由原德尚律师事务所（DS Avocats）新加坡团队和越南团队组建，成员包括来自亚洲和欧洲多国的合伙人、专业律师及法律助理。在传承DS Avocats深耕亚洲40年的卓越历史的基础上，团队创立了面向东南亚市场的独立律所品牌DSEA LEGAL，升级战略布局，以更好地服务欣欣向荣的东南亚区域客户。

DSEA LEGAL通过扎根本地多年的专业团队，以及在东南亚丰富成熟的法律业务经验，结合跨国法律实践的深厚积淀与对市场的专业洞察，向投资东南亚的企业提供法律服务，成为客户在跨国投资与运营中的可信赖合作伙伴。

此外， DSEA LEGAL也为进入欧洲市场的亚洲客户提供全方位法律支持，将复杂的国际监管规则转化为竞争优势，不仅为客户业务拓展的合规性保驾护航，更从战略层面为其夯实长远发展的基础。

业务领域

























DSEA LEGAL

DSEA LEGAL is an international law firm headquartered in Singapore, with its branch in Ho Chi Minh City, Vietnam. The firm was formed by the former Singapore and Vietnam teams of DS Avocats, comprising partners, experienced lawyers, and paralegals from France, Spain, China, Vietnam and Singapore.
Building on the 40-year legacy of DS Avocats'deep engagement in Asia, the team has established an independent law firm brand DSEA LEGAL, upgrading its strategic positioning to better serve the growing clientele across the Southeast Asian region.

DSEA LEGAL combines extensive legal practice with a strong understanding of the regional market. With a consolited presence and strong regional network, our proven track record in Singapore and Vietnam makes us a trusted partner for securing your regional investments and operations.

At the same time, drawing on its multinational collaborative team and cross-border experience, we provide comprehensive support for Asian companies entering into European markets, using our international network and cross-border experience to transform complex international regulations into a competitive advantage.

— 发刊寄语 —

近年来，在全球产业链持续调整以及主要经济体贸易摩擦的背景下，东南亚正逐渐成为国际投资的重要目的地。其中，越南凭借稳定的宏观经济环境、与中国日益密切的经贸联系、较具竞争力的劳动力成本、不断完善的基础设施体系、以及广泛参与自由贸易协定的区位优势，逐渐成为中国企业海外投资和产业布局的重要目的地之一，尤其在制造业、电子产业、供应链配套、新能源、物流及消费市场等领域。

从经济发展趋势看，越南正处于工业化与城市化加速推进阶段。越南拥有近一亿人口，劳动力规模超过5000万，且人口结构年轻、消费潜力持续释放。对希望拓展海外市场、构建区域供应链的中国企业而言，越南既是重要的制造基地，也是日益成长的消费市场。产业发展方面，越南正加快推动产业升级与基础设施建设。从工业园区布局到港口与物流网络，从新能源发展到数字化转型，一系列政策与项目正在持续推进，为外资企业创造了新的发展空间。

与此同时，越南法律制度、行政监管体系及商业实践亦在不断发展和变化，故而与机遇同时出现的，是企业在进入越南市场过程中所面临的制度理解与合规挑战。对于计划进入越南市场或已经在越南开展经营活动的中国投资者而言，仅了解宏观投资环境已远远不足，更需要从法律、税务、劳动、人力资源、土地使用、环境保护、外汇管理、贸易监管以及争议解决等多个维度，对越南的合规体系建立系统、全面且具可操作性的理解。如何准确理解相关制度安排、在不同监管环节中保持合规运营，是企业实现长期稳定发展的关键因素。

基于此，浩天律所与DSEA LEGAL共同编制了《越南投资100问（中英双语版）》，关注企业在实际投资、运营及合规管理中“真正会遇到的问题”，系统梳理了从宏观营商环境、投资准入制度，到企业设立、公司治理、劳动与人力资源、土地与建设、环境合规、贸易与外汇管理，以及争议解决与投资退出等核心议题。通过“问题—回答”的结构形式，力求在保持法律专业性的同时，提高阅读效率，并尽量以简洁清晰和实务导向的方式呈现相关规则。

需要特别说明的是，越南法律体系具有较强的行政监管特点，不同地区、不同行业以及不同主管机关在具体法律理解、执行尺度和审批实践方面，可能存在一定差异。部分监管要求亦可能随着法律修订、政策调整或行政实践变化而更新。因此，本手册内容主要用于一般性信息参考及实务交流，不应视为针对具体项目或个案的正式法律意见。在具体投资、交易或争议处理中，仍建议结合项目情况，就相关事项进一步咨询专业法律及税务顾问。

在全球经济格局不断变化的今天，中国企业参与区域合作与国际竞争的步伐正在持续加快。愿本手册能陪伴读者在探索越南市场的过程中，把握机遇、稳健前行，在不断变化的国际经济格局中开拓新的发展空间。

— Foreword —

In recent years, amid the continuous restructuring of global supply chains and ongoing trade frictions among major economies, Southeast Asia has gradually emerged as an important destination for international investment. Among the countries in the region, Vietnam has increasingly become a key destination for Chinese enterprises seeking overseas investment and industrial expansion, benefiting from its stable macroeconomic environment, increasingly close economic and trade ties with China, relatively competitive labor costs, improving infrastructure system, and strategic advantages arising from its participation in numerous free trade agreements, particularly in sectors such as manufacturing, electronics, supply chain supporting industries, renewable energy, logistics, and consumer markets.

From the perspective of economic development trends, Vietnam is currently undergoing a rapid phase of industrialization and urbanization. With a population of nearly 100 million and a labor force exceeding 50 million, Vietnam possesses a relatively young demographic structure and continuously expanding consumer potential. For Chinese enterprises seeking to expand overseas markets and establish regional supply chains, Vietnam serves not only as an important manufacturing base, but also as a growing consumer market. In terms of industrial development, Vietnam is accelerating industrial upgrading and infrastructure development. From industrial park planning and port and logistics networks to renewable energy development and digital transformation, a series of policies and projects are continuously being promoted, creating new opportunities for foreign-invested enterprises.

At the same time, Vietnam's legal system, administrative regulatory framework, and commercial practices are also continuously evolving. Alongside the opportunities available in the Vietnamese market, enterprises entering Vietnam also face increasing challenges in understanding local regulatory systems and maintaining compliance. For Chinese investors planning to enter the Vietnamese market or already conducting business operations in Vietnam, a general understanding of the macro investment environment alone is no longer sufficient. Investors must also establish a systematic, comprehensive, and practical understanding of Vietnam's compliance framework from multiple perspectives, including legal, tax, labor and employment, human resources, land use, environmental protection, foreign exchange control, trade regulation, and dispute resolution. The ability to accurately understand relevant regulatory arrangements and maintain compliant operations throughout different regulatory processes has become a key factor for achieving long-term and stable business development.

— Foreword —

Against this background, Hylands Law Firm and DSEA LEGAL jointly prepared Vietnam Investment 100 Questions (Chinese-English Edition). This publication focuses on the issues that enterprises are most likely to encounter in actual investment, operational, and compliance management scenarios. It systematically covers major topics ranging from the overall business environment and foreign investment access regime to company establishment, corporate governance, labor and human resources, land and construction, environmental compliance, trade and foreign exchange management, as well as dispute resolution and investment exit mechanisms. Through a "question-and-answer" structure, this publication seeks to maintain legal professionalism while improving readability and practical usability, and presents relevant rules in a concise, clear, and practice-oriented manner.

It should be particularly noted that Vietnam's legal system is characterized by a relatively strong administrative regulatory approach. Differences may exist among different regions, industries, and competent authorities in terms of legal interpretation, enforcement standards, and approval practices. In addition, certain regulatory requirements may change as laws are amended, policies are adjusted, or administrative practices evolve. Accordingly, the contents of this publication are intended solely for general informational reference and practical discussion purposes and should not be regarded as formal legal advice for any specific project or individual case. For specific investments, transactions, or disputes, readers are advised to seek further professional legal and tax advice based on the circumstances involved.

At a time when the global economic landscape continues to evolve, Chinese enterprises are accelerating their participation in regional cooperation and international competition. We hope this publication will assist readers in better understanding and navigating the Vietnamese market, enabling them to seize opportunities, move forward steadily, and explore new areas of growth within the changing global economic environment.

— 荣誉主编 —



颜麟

北京浩天（海口）律师事务所 主任
浩天全国健康与生命科学行业委员会 牵头合伙人

电话：+86 13811665467
邮箱：yanlin@hylandslaw.com

颜麟毕业于英国布里斯托商学院，获硕士学位，现任浩天全国健康与生命科学行业委员会负责人、浩天海口办公室主任，同时担任海南国际仲裁院国际医疗仲裁调解中心主任、海南博鳌乐城国际医疗旅游先行区发展研究院政策法律研究中心主任等职务；拥有上交所上市公司集团战略部高级法务官、国际医院管理公司CEO资深行业管理背景，凭借国际化视野，长期深耕中外企业跨境合作与产业全球化布局领域。

颜麟深耕大健康产业、对外投融资领域十余年，核心聚焦生物医药企业跨境产业发展、跨国企业管理、并购与投融资，在跨境投资风险防控、国际股权架构设计等方面积淀丰富实操经验。他专研服务国内外生物医药头部企业与国际医疗机构，是助力生物医药企业出海全球化布局、推动国际医疗资源本土化落地的核心专业赋能者。依据《中国（海南）自由贸易实验总体方案》指导意见及特区立法权，全面参与并起草研究《海南博鳌乐城国际医疗先行区条例》《海南博鳌乐城医学生物新技术促进规定》等多部核心地方法规与政府规章，为生物医药企业跨境出海、国际医疗机构来华展业搭建完善法治支撑，打造自贸港特色跨境医疗健康产业法治生态。

其立足海南自贸港国际开放窗口优势，联动全球法律服务网络，为生物医药企业出海提供跨境合规体系搭建、海外市场准入辅导、跨境并购重组、国际知识产权保护、跨境争议解决等专业支持，成为连接国内外大健康产业与生物医药产业跨境合作的核心法律纽带。

语言：中文、英文



Olivier Monange 石川

DSEA LEGAL 负责人、创始合伙人

邮箱：monange@dsealegal.com

1986年，Olivier Monange（石川）律师在中国设立了首家法国律师事务所，并参与了中国法律框架下第一批中外合资合同的谈判。他是法国执业律师，新加坡国际商事法院（Singapore International Commercial Court）注册外国律师，自2014年以来常驻新加坡，负责东盟地区业务。他与亚洲的合作已有40年。

1994年至2000年期间，他在DS Avocats北京代表处负责中国业务，为众多欧洲企业在华战略及经营活动提供法律咨询，并参与多起仲裁案件。他同时于1996年至2000年担任中国的法国商会副主席，并于2001年至2013年期间担任法国外贸顾问，是亚洲地区外国直接投资及国际合同领域国际仲裁方面的专家。

自2001年起，他负责DS Avocats的国际业务部门，并继续推动其在亚洲的发展，包括2004年在新加坡设立办公室，以及设立印度和印尼业务团队，同时积极拓展亚洲客户群（中国、日本、韩国及印度企业）。在DS Avocats卓越传承的基础上，他带领新加坡和越南团队创立了面向东南亚市场的独立律所品牌 DSEA LEGAL，以更好地服务欣欣向荣的东南亚区域客户。

他是国际商会ICC巴黎和新加坡仲裁委员会成员，国际商会世界商法研究所成员，并被列入多家亚洲主要仲裁机构的仲裁员名册，包括：新加坡国际仲裁中心SIAC（Reserve List Singapour）、香港国际仲裁中心（HKIAC Hong Kong）、上海国际仲裁中心（SHIAC Shanghai）、北京国际仲裁中心（BAC Beijing）、吉隆坡国际仲裁中心（AIAC Kuala Lumpur）以及胡志明市太平洋国际仲裁中心（PIAC Ho Chi Minh City）。他同时是英国皇家特许仲裁员协会（CIArb London）成员，新加坡仲裁员协会（SIArb）资深成员。除为企业在亚洲的发展提供法律咨询外，他还代理了多起涉及亚洲的跨国案件，另在多起涉及亚洲的仲裁案件中担任仲裁员。

语言：英文、法文、中文

— 荣誉主编 —



姚约茜

北京浩天（上海）律师事务所 高级合伙人
浩天研究院 副院长
浩天全国国际投资并购专业委员会 牵头合伙人

电话：+86 13701749668
邮箱：yaoyuexi@hylandslaw.com

姚约茜律师，北京浩天(上海)律师事务所高级合伙人、浩天研究院副院长、浩天全国国际投资并购专业委员会牵头合伙人，毕业于上海交通大学凯原法学院和美国纽约大学法学院，同时具有中国律师执业资格和美国纽约州律师执业资格。其擅长的业务领域包括境内外投资并购、公司业务、私募股权与投资基金、资产管理等,曾供职于美国顶尖国际大所中国代表处以及中国大型律师事务所多年，同时具备精湛的业务能力和全面的律所管理经验。姚律师荣膺2024年度IFLR1000中国"境内外投资并购""私募基金"榜单:高度推荐律师、"2024年度LEGALBAND中国律师特别推荐榜:企业出海15强"、"2023年度LEGALBAND客户首选:并购律师15强"，连续荣登2020-2024年钱伯斯亚太/大中华区"公司/商事"榜单、2022-2023年钱伯斯全球"公司/并购"榜单以及2022-2023年The Legal500亚太区"公司/并购"榜单。姚律师同时也是上海市浦东新区第七届人民代表大会常务委员会华侨民族宗教事务工作委员会、外事工作委员会委员,上海律协第十二届国际投资与一带一路专业委员会副主任，上海市涉外律师人才入库律师，第十二届上海律协外事委员会委员，第十二届浦东律师工作委员会委员,上海国际经济贸易仲裁委员会仲裁员,上海交通大学凯原法学院兼职硕士生导师、校友会副会长，上海政法大学实务导师，第八届上海浦东新区十大杰出青年律师，浦东女律师联谊会理事，具备上海证券交易所独立董事资格等。

语言：中文、英文

— 执行主编 —



林嘉嘉

北京浩天（海口）律师事务所 律师

电话： +86 13761735645
邮箱：linjiajia@hylandslaw.com

林嘉嘉律师常驻越南胡志明市和海南自贸港，同时具有中国律师执业资格、越南外国律师执业资格，毕业于华东政法大学和法国普瓦提埃大学，荣誉入选海南省涉外律师入库人才、海南省司法厅优秀涉外律师人才、海南自由贸易港E类人才、海南省律师协会涉外与港澳台侨专业委员会委员、中国国际消费品博览会法律服务团成员（组长）。

林嘉嘉律师曾常驻法国、西非等国家和地区工作，拥有10年以上丰富的跨国管理和法律从业经验，曾全流程参与国有银行境外贷后项目调研、中国跨境电商收购法国本土企业项目、横琴粤澳深度合作区和博鳌乐城国际医疗旅游先行区等国家级试验区的相关重点项目等，为出海东南亚企业提供法律支持，为非洲国家官方代表来华考察交流提供专项服务，为外籍劳动者在琼劳动纠纷提供法律咨询，为政府安居房项目公司提供常年法律服务，代理国企标的额数亿的建工案件，代理港资房地产企业商品房诉讼系列案等。

语言：中文、英文、法文、海南方言



Pham Quynh Nhi 范琼儿

越南律师

邮箱：nhipham@dsealegal.com

范琼儿律师是 DSEA LEGAL资深律师（原DS Avocats律师），在外商投资、并购交易及公司治理领域拥有丰富经验。她是胡志明市律师协会注册律师，毕业于胡志明市法律大学，获得商法学学士学位。过去10余年间，她为跨国投资者及本土企业提供法律服务，涵盖市场准入、许可审批、跨境交易、公司重组及复杂监管合规等事项。其执业兼具交易实践经验与风险管理导向，尤其专注于监管要求严格、技术驱动型行业中的合规与风险控制。

除投资与公司业务外，范琼儿律师还专注于网络安全、数据保护、数字风险及人工智能治理等领域。她为多家企业客户建立数据隐私合规体系，处理跨境数据传输问题，防控与技术相关的监管风险。此外，她曾在澳大利亚蒙纳士大学（Monash University）主导的一项全球健康项目中担任高级法律顾问，负责跨法域运营的法律合规事务。

范琼儿律师同时是越南国家网络安全协会成员，并曾在 BSides Hanoi 2025 会议发表演讲，还曾在越南国家电视台 VTV1 就《联合国打击网络犯罪公约》（河内公约）以及越南《网络安全法》的相关发展发表专业评论。

语言：英文、越南文、法文、中文

编辑组



王心萍

北京浩天（海口）律师事务所 合伙人

邮箱：wangxinping@hylandslaw.com

王心萍律师毕业于湖北警官学院(法学专业)，中南财经政法大学(英语专业)，具备英语专业八级水平，法律从业14年，在涉外商事争议解决、涉外法律咨询及项目法律风险防控等领域具有丰富的实务经验，为涉外客户提供兼顾国际商业实践与中国法律合规的综合性法律服务，是海南省司法厅优秀涉外律师人才，连续三届中国国际消费品博览会法律服务团成员。王心萍律师亦长期深耕民商事争议解决与法律顾问领域，具备丰富的复杂疑难案件处理经验及企业法律服务经验，能够为客户提供专业、高效的诉讼及风险防控法律服务，擅长处理复杂疑难、重大民事及商事案件，在企业法律顾问、合同风险管理及诉讼争议解决方面积累了丰富实务经验。为多家政府机构、科研院所、大型企业及酒店集团提供常年或专项法律服务，能够结合客户实际需求提供系统化、可落地的法律解决方案。

语言：中文、英文



周晓虹

北京浩天（海口）律师事务所 律师

邮箱：zhouxiaohong@hylandslaw.com

周晓虹律师毕业于复旦大学、挪威奥斯陆大学，拥有双硕士学位。荣誉入选海南省优秀涉外律师、海南省司法厅涉外律师入库人才、海南自由贸易港高层次人才，北京浩天（海口）律师事务所涉外（东南亚）法律服务中心副主任。周律师长期专注于涉外法律事务，特别在东南亚涉外法律服务领域有深入研究。基于海南自贸港建设围绕“走出去，请进来”的合规市场需求，周律师尤其在涉外海事纠纷处理、航运合规及相关争议解决领域积累了扎实的实务经验。

语言：中文、英文、海南方言



沈倩

北京浩天律师事务所 高级合伙人

邮箱：shenqian@hylandslaw.com

沈倩律师为北京浩天律师事务所涉外争议解决牵头合伙人，本科和硕士分别毕业于武汉大学和澳大利亚国立大学，其同时拥有中国执业律师、中国注册会计师和英国皇家特许会计师资格。沈倩律师专注于国际建工、仲裁和国际贸易领域，在包括HKIAC、BIAC、CIETAC等境内外主要仲裁机构中的涉外争议中为客户提供专业服务。曾为美国、科威特、斯里兰卡、毛里求斯、越南、柬埔寨、巴基斯坦等多个国家的国际建工和国际争议提供法律服务。英国特许仲裁学会会员；中国商务部律师库入库律师；中国国际贸易促进委员会全国企业合规委员会专家；中国国际贸易促进委员会经贸摩擦专家委员会专家；新加坡国际调解中心调解员。

语言：中文、英文



兰鹏

北京浩天（重庆）律师事务所 高级合伙人

邮箱：lanpeng@hylandslaw.com

兰鹏律师，民盟盟员，清华大学—美国天普大学普通法硕士。重庆市法学会房地产法建筑法研究会理事，重庆律协知识产权专业委员会委员，亚太国际仲裁院调解员。兰鹏律师法律功底深厚，沟通及应变能力极强，从事法律行业以来，担任多家政府部门及企业常年或专项法律顾问，并为客户单位成功解决了多起衍生诉讼。兰鹏律师在知识产权保护、知识产权（专利、版权、商标及不正当竞争）诉讼中表现尤为突出。

语言：中文、英文

编辑组



陈莉

北京浩天（南宁）律师事务所 高级合伙人、主任

邮箱：chenli@hylandslaw.com

陈莉律师，法学硕士、中级经济师（金融）、初级会计师，毕业于西北政法大学和广西大学。现为浩天南宁分所主任、中华全国律师协会公司法律专业委员会副秘书长、公司法律专业委员会副主任委员。陈律师自2006年执业以来，为数十家企业提供了常年法律顾问服务（包括国企和民企）。陈律师致力非标准化非诉（“双非”）服务，将法律、财税、金融专业进行融合并给企业提供综合解决方案。自2021年以来，非诉团队涉足的企业综合服务涵盖常法、债券发行、私募股权基金、资产证券化、重组并购、企业纾困、供应链金融及数据资产等领域。

语言：中文、英文



Mathieu Abdoul-Quinque 马修

DSEA LEGAL 创始合伙人

邮箱：abdoulquinque@dsealegal.com

马修律师是DSEA LEGAL越南业务负责人，法国执业律师、越南注册外国律师，曾在巴黎律所为多家亚洲企业提供法律顾问服务数年。此后，他加入越南一家大型律师事务所，并在当地逐步发展起外国投资者客户群，随后加入DS Avocats，后作为创始合伙人之一创立DSEA LEGAL。他为大型跨国集团及中型企业提供跨境投资及复杂争议解决法律服务，代理客户参与法国法院诉讼及国际仲裁案件，曾参与针对法国 CAC 40 上市集团的仲裁案件、新加坡地铁项目相关争议，以及为中国投资者在法国办理资产冻结程序。

语言：英文、法文、越南文



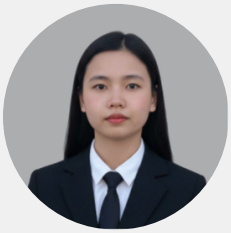
Pham My Hoa 范美和

越南律师

邮箱：phammyhoa@dsealegal.com

范美和律师是DSEA Legal资深律师，为胡志明市律师协会注册律师，拥有九年以上的专业从业经验。她为毕业于越南国家大学-胡志明市经济法律大学，获得国际贸易法学士学位。其主要执业领域包括外商投资、公司与商事法事务、收并购以及劳动法事务。她经常为跨国客户在越南投资项目的设立与落地提供法律意见，并就企业日常法律及监管合规事项提供常年法律服务。范美和律师曾在越南某石油与天然气项目中担任法律专员，并在一家国际律师事务所工作超过八年，积累了丰富的项目开发及行业监管相关的实践经验。她在项目实践和法律实务两方面的经验，使其能够为在越南经营的内资、外资客户提供务实且以商业需求为导向的法律解决方案。

语言：英文、越南文



Le Kim Bao Ngoc 黎金宝玉

越南律师

邮箱：kimbaongocle@dsealegal.com

黎金宝玉律师是DSEA Legal初级律师，拥有三年以上外商投资、劳动法、公司法、许可审批及监管合规方面的法律从业经验，毕业于越南国家大学-胡志明市经济法律大学，获得国际贸易法学士学位。黎金宝玉律师为多个行业的外商投资客户提供法律服务，提供兼具战略性与实务性的法律解决方案，包括劳动法咨询、为交易项目起草法律尽职调查报告、协助处理复杂的许可审批及监管程序，并与相关主管机关保持密切沟通等。此外，她在多个常年法律顾问项目中协助客户，确保企业运营持续符合越南法律法规的合规要求。

语言：英文、越南文、中文

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设计理念



SECTION 1

COUNTRY & MARKET BASICS

第一部分 国家与市场基础

Q1. 越南境内商业交易使用的官方货币是什么?
What is the official currency used for onshore business transactions in Vietnam?

答：越南境内交易的官方货币为越南盾（VND）。截至本报告出具之日，10000越南盾可兑换约2.5元人民币。除非外汇法规另有允许，境内定价、付款及会计核算均需以越南盾进行。部分跨境交易或外商投资相关交易，可通过持牌银行使用外币。

Response: The official currency for domestic transactions in Vietnam is the Vietnamese Dong (VND). To the date of this report, 10,000 Vietnamese Dong VND is equivalent to approximately 2.5 Chinese Yuan. Most onshore pricing, payments, and accounting must be conducted in VND unless otherwise permitted by foreign exchange regulations. Certain cross-border or foreign investment transactions may use foreign currency through licensed banks.

Q2. 越南盾是否受到外汇管制?
Is the Vietnamese Dong subject to foreign exchange controls?

答：是的，越南实行外汇管制制度，由越南国家银行负责管理。外币交易、跨境资金流动及利润汇出均需符合相关监管程序。外国投资者通常需要通过指定的资本账户开展投资相关资金往来。

Response: Yes, Vietnam operates a controlled foreign exchange regime administered by the State Bank of Vietnam. Foreign currency transactions, cross-border capital flows, and profit remittances must comply with regulatory procedures. Foreign investors are generally required to use designated capital accounts for investment activities.

Q3. 合同签署及监管申报中，哪些语言具有法律效力？外商投资企业日常经营中通常使用哪些语言?
Which languages are legally binding in contracts and regulatory filings? Which languages are commonly used in daily operations of foreign-invested enterprises?

答：越南语是监管申报及向政府机关提交文件时依法要求使用的语言。合同可由当事方协商采用外文版本或双语版本签署，但主管机关通常要求提供越南语文本，对于外文版本在执行中多以经认证的越南语译本作为依据。
在合规申报、劳动用工文件及官方记录中，越南语是主要使用语言。英语在跨国企业的内部管理及报告中被广泛使用。中文在中资企业内部沟通中较为常见，但通常不被接受作为法定申报语言。

Response: Vietnamese is the legally required language for regulatory filings and official submissions. Contracts may be signed in foreign or bilingual versions if agreed by the parties. However, authorities typically require a Vietnamese version, and enforcement often relies on certified Vietnamese translations.
Vietnamese is commonly used for regulatory compliance, labor documentation, and official records. English is widely used in multinational corporate management and reporting. Chinese is frequently used internally within Chinese-invested enterprises but usually not accepted for statutory filings.

Q4. 越南近年来对外资企业的整体营商环境和政策稳定性如何?
How is Vietnam's overall business environment and policy stability for foreign-invested enterprises in recent years?

答：近年来，越南整体营商环境总体稳定，并持续向投资友好方向发展，相关法律和行政制度不断推进改革。政府通过国际贸易承诺及投资激励政策持续吸引外资。总体法律框架相对稳定，但在具体执行层面，不同行业和地方的监管实践仍可能存在差异。外国投资者通常受益于越南长期鼓励制造业、基础设施及技术领域发展的政策导向。

Response: Vietnam has maintained a generally stable and pro-investment business environment supported by ongoing legal and administrative reforms. The government continues to promote foreign investment through international trade commitments and investment incentive policies. While the legal framework is relatively consistent, regulatory implementation and administrative practices may vary across sectors and localities. Foreign investors typically benefit from long-term policy direction favoring manufacturing, infrastructure, and technology development.

Q5.越南法律对企业适用的法定工作时间制度是什么?
What is the statutory working time regime applicable to enterprises in Vietnam?

答：越南法律规定的法定工作时间为每日不超过8小时、每周不超过48小时。企业可根据自身政策安排更短的工作时间。加班在法律允许范围内可以实施，但须符合加班时数上限并取得员工同意，少数紧急情形除外。

Response: The statutory working time is up to 8 hours per day and 48 hours per week. Employers may adopt shorter working hours depending on company policy. Overtime is allowed but subject to statutory limits and employee consent, except in limited emergency cases.

Q6.越南劳动力的规模及总体结构如何?
What is the size and general structure of Vietnam’s labor force?

答：越南劳动力规模超过5000万人口，整体结构较为年轻。劳动力主要集中于制造业、服务业和农业领域，其中工业领域增长显著。整体劳动力成本在区域内仍具竞争力，但高技能人才相对紧缺。

Response: Vietnam has a labor force of over 50 million workers with a relatively young population. The workforce is concentrated in manufacturing, services, and agriculture, with strong growth in industrial sectors. Labor costs remain regionally competitive, though highly skilled labor is less abundant.

Q7. 哪些地区是外资企业主要的制造业和工业投资中心?
Which regions are the main manufacturing and industrial hubs for foreign investors?

答：越南北部地区（包括河内、北宁、海防等）是电子及高新技术制造的重要集聚区；南部地区（包括胡志明市、平阳、同奈等）制造业类型多元，同时具备较强的物流配套。中部地区正在逐步发展为新兴的工业和基础设施投资区域。

更多重点经济区名单详见上图二维码。

为提升配套的公共服务效率，根据越南总理于2020年6月3日签发的第749/QĐ-TTg号决定，到2025年，并以2030年为导向，越南致力于通过推进数字政府、数字经济和数字社会建设，发展成为一个全面的数字化国家；扩大第四级在线公共服务的覆盖范围，整合国家数据库，强化数字基础设施建设，提高数字经济在GDP中的比重，并同步推进全国实施的重点任务和解决方案。

注：越南的在线公共服务分为四级，第四级为最高级别，支持公共服务的在线办理、在线支付和电子结果。

Response: Northern Vietnam, including Hanoi, Bac Ninh, and Hai Phong, is a major electronics and high-tech manufacturing hub. Southern Vietnam, including Ho Chi Minh City, Binh Duong, and Dong Nai, hosts diversified manufacturing and logistics industries. Central Vietnam is developing as an emerging industrial and infrastructure region.

Pursuant to Decision No. 749/QD-TTg issued by the Prime Minister of Vietnam on June 3, 2020, by 2025, with orientation to 2030, Vietnam aims to develop a comprehensive digital nation by advancing digital government, digital economy, and digital society; expanding Level 4 online public services, integrating national databases, strengthening digital infrastructure, and increasing the digital economy’s share of GDP, alongside key tasks and solutions for nationwide implementation.

Note: In Vietnam, online public services are classified into four levels, with Level 4 being the highest level, supporting full online processing of public services, online payment, and issuance of electronic results.

Q8. 越南在与中国及其他市场进行业务协作时，采用哪个时区？
What time zone does Vietnam operate in for business coordination with China and other markets?

答：越南采用中南半岛时间（ICT），即协调世界时UTC+7，且不实行夏令时。中国采用UTC+8时区，因此越南时间较中国时间晚一小时。

Response: Vietnam operates under Indochina Time (ICT), which is UTC+7. Vietnam does not apply daylight saving time. China operates under UTC+8, making Vietnam one hour behind China.

Q9. 越南参与了哪些主要自由贸易协定？
Which major free trade agreements does Vietnam participate in?

答：越南已加入多项重要自由贸易协定，包括《全面与进步跨太平洋伙伴关系协定》（CPTPP）、《越南—欧盟自由贸易协定》（EVFTA）、《区域全面经济伙伴关系协定》（RCEP）以及《越南—英国自由贸易协定》（UKVFTA）。此外，越南亦为东盟（ASEAN）成员国，并参与多项东盟框架下的贸易协定。相关协定在符合原产地规则及合规要求的前提下，提供关税优惠及投资保护。

Response: Vietnam participates in major FTAs including CPTPP, EVFTA, RCEP, and UKVFTA. Vietnam is also a member of ASEAN and related ASEAN trade agreements. These FTAs provide tariff preferences and investment protection subject to rules of origin and compliance requirements.

Q10.越南主要定位为出口制造基地，还是国内消费市场？
Is Vietnam primarily positioned as an export manufacturing base or a domestic consumption market?

答：越南传统上被定位为以出口为导向的制造业基地，尤其在电子（2025年出口总额486.7亿美元，同比增长4.7%）、纺织（2025年出口总额329.3亿美元，同比增长7.6%）及工业制品领域。与此同时，随着居民收入水平提升和城市化进程加快，越南国内消费市场正在快速扩大。当前，许多外商投资者同时布局出口业务和本地市场。

Response: Vietnam is traditionally positioned as an export-oriented manufacturing base, particularly for electronics (48.67 billion USD, increase by 4.7% compared to 2024), textiles (32.93 billion USD, increased by 7.6% compared to 2024), and industrial goods. However, the domestic consumer market is expanding rapidly due to rising income levels and urbanization. Many foreign investors pursue both export and domestic market strategies.



SECTION 2

LEGAL SYSTEM & REGULATORY FRAMEWORK

第二部分 法律体系与监管框架

Q11. 越南的商业和投资活动受何种法律体系管辖?
What type of legal system governs commercial and investment activities in Vietnam?

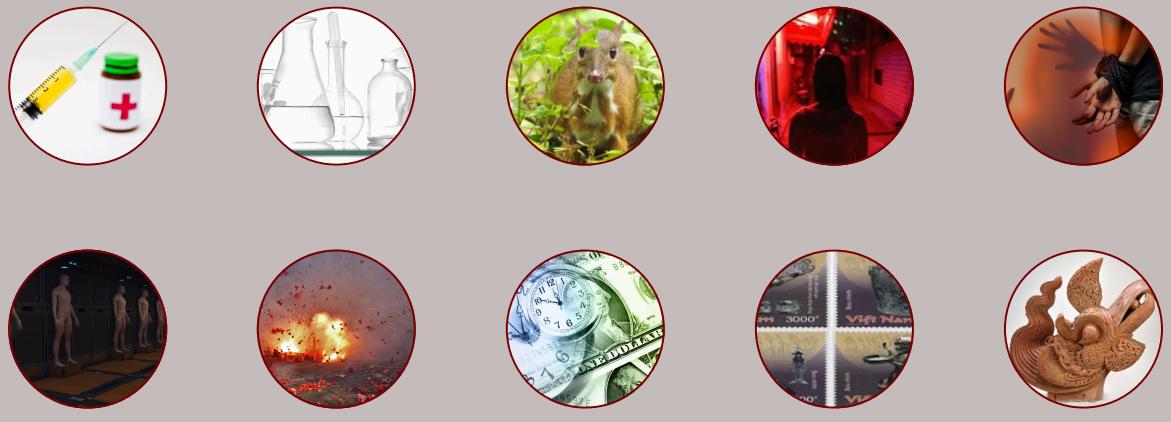
答：越南实行以成文法为基础的大陆法系。商业及投资活动主要受国会制定的法律以及政府和各部委发布的实施细则调整。行政机关在监管执行中发挥着重要作用。

Response: Vietnam follows a civil law system based on codified statutes. Commercial and investment activities are primarily governed by written laws enacted by the National Assembly and implementing regulations issued by the Government and ministries. Administrative authorities play a significant role in regulatory enforcement.

Q12.适用于外商投资企业的主要法律渊源有哪些?
What are the primary sources of law applicable to foreign-invested enterprises?

答：适用于外商投资企业的主要法律渊源包括国会制定的法律、政府发布的法令以及部委颁布的通告等规范性文件。重点法律领域涵盖投资、企业、劳动、税务、土地及特定行业监管法规。此外，越南已加入的国际条约在特定情形下亦可适用，并可能优先于国内法律适用。

根据2025年12月11日颁布、并于2026年3月1日生效的第143/2025/QH15号《投资法》，投资者有权在法律未禁止的行业和领域开展投资及经营活动，投资者不得从事《投资法》第6条规定的禁止经营行业，包括：



a）附录一所列的麻醉药品交易；

b）附录二所列的化学品及矿物贸易；

c）附录三所列的野生动植物标本交易，包括《濒危野生动植物种国际贸易公约》（CITES）附录一所列物种，以及自然来源的濒危、珍稀、贵重一级林木、林生动物和水生物种；

d）卖淫活动；
e）买卖人口、人体组织、尸体、人体器官及胎儿；
f）与人体克隆相关的经营活动；
g）烟花爆竹经营活动；
h）债务催收服务；
l）电子烟及加热烟草产品经营。
越南鼓励投资者在高新技术、信息技术、配套产业、农业、环境保护、基础设施建设以及医疗卫生等领域进行投资，具体鼓励行业详见第96/2026/NĐ-CP号法令附录二。
Response: Primary legal sources include laws enacted by the National Assembly, government decrees, and ministerial circulars. Key areas are governed by investment, enterprise, labor, tax, land, and sector-specific legislation. International treaties to which Vietnam is a party may also apply and can prevail over domestic law in certain circumstances.
Investors have the right to conduct investment and business activities in sectors and professions that are not prohibited by Law on Investment No. 143/2025/QH15 dated 11 December 2025, took effect from 1 March 2026 (“Law on Investment 2025”). The Investor shall not conduct the business on list of prohibited business line stipulated by Article 6 of Law on Investment, including:
a) Trading in narcotic substances as specified in Appendix I of Law on Investment.
b) Trading in chemicals and minerals as specified in Appendix II of Law on Investment.
c) Trading in specimens of wild plants and animals of natural origin as specified in Appendix I of the Convention on International Trade in Endangered Species of Wild Plants and Animals; specimens of endangered, rare, and precious Group I forest plants, forest animals, and aquatic species of natural origin as specified in Appendix III of Law on Investment.
d) Prostitution.
e) Buying and selling of persons, tissues, corpses, human body parts, and human fetuses.
f) Business activities related to human cloning.
g) Trading in firecrackers.
h) Debt collection services.
l) Trading in e-cigarettes and heated tobacco products: This is an additional prohibited business lines in new Law on Investment 2025.
Vietnam encourages the Investor in high technology, information technology, supporting industries; agriculture industry; environmental protection, infrastructure development; and health facilities according to Annex II of Decree 96/2026/ND-CP.

Q13. 越南投资相关的法律法规是否对公众开放查询?
Are investment-related laws and regulations publicly accessible?

答：是的，越南的法律法规原则上对公众开放查询，通常通过政府官方法律数据库和公报发布，但部分行政指导意见或内部操作性文件未必全部公开披露，需向相应行政部门申请指导、答疑和公开。

Response: Yes, Vietnamese laws and regulations are generally publicly accessible. They are published through official government legal databases and gazettes. However, some administrative guidance or internal instructions may not always be publicly disclosed and may require consultation with, clarification from, or formal disclosure by the relevant administrative authorities.

Q14.在越南，法律解释和执行以哪种语言文本为准?
Which language prevails in legal interpretation and enforcement?

答：越南语是法律解释和执法活动中具有优先效力的官方语言。即便存在双语文件，监管机关和司法机关在处理相关事项时通常以越南语文本为准。外文文件一般需要提供经认证的越南语译本（经具有资质的翻译人员出具的译本，并由公证处或人民委员会司法部门相关国家机关（例如公共行政服务中心）进行公证）。

Response: Vietnamese is the official language for legal interpretation and enforcement. Even where bilingual documents exist, Vietnamese authorities rely on the Vietnamese version for regulatory and judicial purposes. Certified Vietnamese translations may be required for foreign-language documents. The certified Vietnamese translations should be notarized by the licensed notary office or by Department of Justice the competent State authority of Vietnam such as the People's CommitteePublic Administration Service Center.

Q15.越南的法院判决是否构成具有约束力的判例?
Do court decisions create binding precedent in Vietnam?

答：越南不实行严格意义上的判例制度。但最高人民法院会选编并公布部分案例，要求各级法院在类似案件中予以研究和适用。在实践中，成文法律仍然是最主要的法律依据。

Response: Vietnam does not follow a strict binding precedent system. However, the Supreme People's Court publishes selected precedents that courts are required to study and apply in similar cases. In practice, statutory law remains the primary legal authority.

Q16.越南的法律通常如何通过政府法令和部委规章予以实施?
How are laws implemented through decrees and ministerial regulations?

答：法律颁布后，政府通常通过发布法令对具体实施规则作出细化规定。相关主管部委随后发布通告或技术性指导文件以支持执行和落地。这类下位法规在企业实际合规操作中具有重要意义。

Response: After a law is enacted, the Government typically issues decrees providing detailed implementation rules. Relevant ministries then issue circulars or technical guidance to support enforcement. These subordinate regulations are essential for practical compliance.

Q17.哪些主管机关负责外商投资项目的审批?
Which authorities are responsible for approving foreign investment projects?

答：外商投资项目通常由省级财政部门或工业园区管理委员会负责审批。规模较大或涉及敏感领域的项目，可能需要报请总理或国会批准。具体主管机关取决于项目规模、所在地及所属行业。
根据《投资法》第30条，需要由25.2条：需经国会批准的投资项目包括：
- 对环境有重大影响或者可能对环境造成严重影响的投资项目；
- 需要将两熟及以上水稻种植用地转为其他用途，且面积达到500公顷以上的投资项目；

需要在山区实施2万人以上人口搬迁安置，或者在其他地区实施5万人以上人口搬迁安置的投资项目；
- 需要适用特殊机制和特殊政策的投资项目。

需经总理批准的投资项目包括：
- 需要将50公顷以上的特殊用途林、流域防护林、边境防护林，或者500公顷以上的防风固沙林、护岸护堤防护林，以及1000公顷以上的生产林转为其他用途的投资项目；
- 需要将两熟及以上水稻种植用地转为其他用途，且面积达到500公顷以上的投资项目；
- 涉及博彩及赌场经营的投资项目，但面向外国人的有奖电子游戏经营项目除外；
- 核电站投资项目；
- 外国投资者在具有网络基础设施的电信服务、造林、出版及新闻等领域的投资项目；
- 需要在山区实施2万人以上人口搬迁安置，或者在其他地区实施5万人以上人口搬迁安置的投资项目。

Response:The projects require approval from National Assembly including: Investment projects requiring the application of special mechanisms and policies need to be decided by the National Assembly.
The projects require approval from Prime Minister including:
- The investment projects requiring the conversion of land use from special-use forests, watershed protection forests, and border protection forests of 50 hectares or more; windbreak and sand dune protection forests and wave-breaking and land reclamation protection forests of 500 hectares or more; and production forests of 1,000 hectares or more.
- The investment project requires the conversion of land use from paddy fields with two or more cropping cycles, on a scale of 500 hectares or more.
- The investment project includes gambling and casino businesses, excluding electronic games with prizes for foreigners.
- The investment project on nuclear power plant.
- Foreign investor investment projects in the fields of telecommunications services with network infrastructure, afforestation, publishing, and journalism.
- The investment project requiring the resettlement of 20,000 or more people in mountainous areas, or 50,000 or more people in other regions.

Basis: Article 25.2 of Law on Investment.






Q18.投资许可程序及申请文件是否在越南全国范围内统一?
Are licensing procedures and documentation standardized nationwide?

答：越南投资许可程序依据国家层面的法律法规制定，整体上具有统一性。但在具体执行过程中，不同地方主管机关在审查重点和文件要求方面可能存在一定差异。实践中，投资者在审查过程中常会被要求补充相关材料。

Response: Vietnamese investment licensing procedures are regulated under national laws and generally standardized. However, implementation practices and documentation requirements may vary slightly between local authorities. Investors often experience additional document requests during review.

Q19. 在实践中，法律与实施细则不一致的情况通常如何处理?
How are inconsistencies between laws and implementing regulations addressed in practice?

答：原则上，上位法的效力高于下位法规。当出现法律与实施细则不一致的情况时，主管机关可能通过发布指导意见或向上级部门请示予以澄清。在实践中，投资者通常先遵循属地主管机关的解释，并同时争取正式书面确认。

越南法律通常对监管机关的执法权限和行政程序作出明确规定，但在法规解释、许可条件审查及合规措施认定等方面，监管机关仍享有一定自由裁量空间。实践中，不同地区和不同行业的执行尺度可能存在差异。外商投资者通常通过与监管机关保持沟通，以明确合规预期并降低执法不确定性。

Response: In principle, higher-ranking legal documents prevail over lower-level regulations. Authorities may issue official guidance or seek clarification from supervising ministries when inconsistencies arise. In practice, investors often follow local authority interpretation while seeking formal confirmation.

Vietnamese laws generally prescribe statutory enforcement powers and administrative procedures for regulatory authorities. However, authorities may exercise certain discretion in interpreting regulatory requirements, reviewing licensing conditions, and determining compliance measures. In practice, implementation approaches may vary among local authorities and sectors. Investors typically engage in consultation with regulators to clarify compliance expectations and reduce enforcement uncertainty.

Q20. 越南官方法律解释或行政指导文件是否会公开发布?
Are official interpretations or administrative guidance publicly issued?

答：部分官方法律解释、行政指导文件及规范性答复会由部委或中央主管机关公开发布。但也存在一些针对个案的行政指导仅直接向相关投资者沟通，而未对外公布。实践中，投资者通常结合正式公开文件及与主管机关的沟通咨询来理解合规要求。

Response: Certain official interpretations, guidance documents, and legal clarifications are publicly issued by ministries or central authorities. However, some case-specific administrative guidance may be communicated directly to investors and not widely published. Investors often rely on both formal publications and consultation with authorities for clarity.



SECTION 3

FOREIGN INVESTMENT ACCESS & MARKET ENTRY

第三部分 外商投资准入与市场进入

Q21. 越南是否允许中国投资者进行直接投资？鼓励投资的行业主要有哪些？
Is foreign direct investment generally permitted for Chinese investors in Vietnam? Which industries are encouraged to invest in?

答：是的，越南总体上允许包括中国投资者在内的外国投资者进行直接投资。外商投资需符合市场准入条件及相关行业监管规定。部分行业仍对外资参与设有限制或附加准入条件。越南政府鼓励投资行业以清单形式发布，载于《投资法》附录二，主要鼓励投资者在高新技术、信息技术、配套产业；农业产业；环境保护、基础设施建设；医疗机构等领域开展投资。

Response: Yes, Vietnam generally permits foreign direct investment, including from Chinese investors. Foreign investment is subject to market access conditions and sector-specific regulations. Certain sectors remain restricted or conditional for foreign participation.
Vietnam encourages the Investor in high technology, information technology, supporting industries; agriculture industry; environmental protection, infrastructure development; health facilities according to Annex II of Law on Investment.

Q22. 越南是否存在对外资持股比例受限或附条件准入的行业？
Are there industries restricted or conditional for foreign ownership?

答：是的，越南设有外资持股比例受限或实行附条件准入的行业清单。相关限制可能包括外资持股上限、特定许可要求或投资资质条件，通常适用于电信、物流及部分服务业等领域。

Response: Yes, Vietnam maintains a list of industries with foreign ownership restrictions or conditional market access. Restrictions may include foreign ownership caps, licensing conditions, or investment qualifications. These typically apply to sectors such as telecommunications, logistics, and certain service industries.

Q23. 外资持股比例限制及准入条件通常载于哪些官方文件？
Where are foreign ownership caps and conditions officially listed?

答：外资持股比例限制及准入条件主要载于越南投资法规项下发布的外商投资市场准入清单。此外，部分条件亦可能规定于特定行业法律法规或越南承担的国际条约承诺中。投资者需综合审查国内立法及适用的国际协定。
中国和越南分别于2001年和2007年加入世界贸易组织（WTO）。因此，中国投资者在越南可以适用相关条约优惠。中国投资者在投资前应审查WTO承诺以及越南与中国之间适用的其他国际协定所规定的条件。
例如，在铁路运输服务（CPC 7111 和 CPC 7112）这一业务领域，根据WTO承诺，外国服务提供者可以通过与越南合作伙伴设立合资企业的方式提供货运运输服务，且外方出资比例不得超过法定资本总额的49%。

Response: Foreign ownership restrictions are primarily listed in Vietnam’ s market accessschedule for foreign investors issued under investment regulations. Additional conditions may also appear in sector-specific laws and international treaty commitments. Investors must review both

domestic legislation and applicable international agreements.
China and Vietnam acceded to the WTO’ s commitment in 2001 and 2007 respectively. Therefore, Chinese investors shall be applied for the treaty incentives in Vietnam. For example, with regard to the business line of Rail Transport Services (CPC 7111 and CPC 7112), Chinese investors shall review the condition appear in WTO’ s commitment and other application international agreement between Vietnam and China before investing. According to WTO’ s commitment, foreign suppliers are permitted to provide freight transport services through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of the total legal capital.

Q24.越南对新设投资与收购现有企业在监管要求上有何不同?
What are the regulatory differences between greenfield investment and acquisition of existing companies?

答：新设投资通常涉及投资登记及企业设立等程序。收购越南现有企业则需根据外资持股比例及所属行业情况，履行相应的审批或通知程序。此外，相关交易还可能涉及并购审查或行业许可要求。

Response: Greenfield investments generally require establishment procedures, including investment registration and enterprise incorporation. Acquisitions of existing Vietnamese companies may require approval or notification depending on foreign ownership levels and business sectors. Additional merger control or sector licensing requirements may also apply.

Q25. 在越南设立公司前是否需要事先取得投资批准?
Is prior investment approval required before company incorporation?

答：外国投资者在设立外商投资企业前，通常需先取得投资登记证书（IRC），该证书由投资项目拟设所在地的财政部门签发；对于位于工业园区内的项目，则由相应的工业园区管理委员会负责签发。
对于部分规模较小或不涉及附条件准入的股权收购交易，可能仅需履行通知程序而无需进行完整审批程序。具体要求取决于投资结构及经营领域。
自2026年3月1日起，根据新的《投资法》规定，在符合市场准入条件的前提下，外国投资者可以在取得IRC之前，先行设立企业。该规定在一定程度上简化了行政程序，使新设外资企业能够更快启动经营活动，但投资者仍需遵守投资相关法律规定、适用的投资条件以及向主管机关履行报告义务。

Response: Foreign investors usually must obtain an investment registration certificate before establishing a foreign-invested company. Certain small or non-conditional acquisitions may only require notification instead of full approval. The requirement depends on the investment structure and business sector.
The Investment Registration Certificate shall be issued by the Department of Finance in which the investment project expecting located. Specially for the project located in the industrial park, the competent Management Board of Industrial Zones shall have authority to issue the Investment Registration Certificate.

From 1 March 2026, under the new Law on Investment, foreign investors are permitted to establish an economic organization in Vietnam prior to obtaining an Investment Registration Certificate (IRC). This regulation simplifies administrative procedures and allows businesses to commence operations more quickly when making investments. However, it should be noted that although the economic organization may be established in advance, investors are still required to comply with investment regulations, applicable investment conditions, and reporting obligations to the competent state authorities.

Q26.越南是否允许中国投资者收购越南现有企业的股权？是否允许多个中国或其他外国投资者共同参与同一投资项目？
Are Chinese investors allowed to acquire shares in existing Vietnamese enterprises? Can multiple Chinese or foreign investors participate in the same investment project?

答：中国投资者可以通过股权收购或出资方式取得越南企业的股权或资本份额。相关交易需符合市场准入限制，并履行相应的审批或通知义务。同时，还可能适用行业许可及并购审查监管规定。
越南允许多个外国投资者共同参与同一投资项目。投资者可通过设立合资企业或以股权结构方式进行共同投资。具体持股比例及公司治理安排通常由商业协议约定，并需符合相关监管要求。

Response: Yes, Chinese investors may acquire shares or capital contributions in Vietnamese enterprises. Such acquisitions are subject to market access restrictions and regulatory approval or notification requirements. Sector-specific licensing and merger control rules may also apply.
Yes, Vietnam permits multiple foreign investors to jointly participate in investment projects. Investors may form joint ventures or co-invest through shareholding structures. Ownership ratios and governance arrangements are generally subject to commercial agreement and regulatory compliance.

Q27. 外资持股结构发生变化时，是否需要审批或申报？
Are changes in foreign ownership subject to regulatory approval or notification?

答：是的，外资持股结构发生变化时，可能需要根据具体交易情况履行审批或通知程序。若交易导致外资取得控制权或涉及受限行业，通常需要事先取得监管批准。此外，股权变更后一般还需同步办理企业登记信息变更。

Response: Yes, changes in foreign ownership may require regulatory approval or notification depending on the transaction. Approval is typically required if the change results in foreign control or involves restricted sectors. Enterprise registration updates are also generally required after ownership changes.

Q28. 越南的国际承诺如何影响外资市场准入条件？
How do Vietnam’s international commitments affect market access conditions?

答：是的，外资持股结构发生变化时，可能需要根据具体交易情况履行审批或通知程序。若交易导致外资取得控制权或涉及受限行业，通常需要事先取得监管批准。此外，股权变更后一般还需同步办理企业登记信息变更。

Response: Vietnam’s international agreements, including WTO and free trade agreements, set binding market access commitments. These agreements may allow higher foreign ownership or more favorable investment conditions than domestic laws. Investors may rely on treaty commitments where applicable.

Q29. 外商投资项目在审批或备案过程中，常见被延迟或反复补件的原因有哪些? What causes delays or repeated requests for additional documents in approval/filing?

答：常见原因包括申请文件不完整或前后不一致、经营范围描述不清晰，或对投资结构及资金来源说明不足。当项目涉及附条件准入行业、外资持股限制或交易结构较为复杂时，主管机关通常会要求进一步说明。此外，如项目内容与土地使用规划、环境要求或行业许可条件不一致，也可能导致审批延误。翻译不准确以及境外文件未依法完成认证或领事合法化，亦是实践中较为常见的合规问题。

Response: Common causes include incomplete or inconsistent application documents, unclear business scope descriptions, or insufficient explanation of investment structure and funding sources. Authorities often request additional clarification when projects involve conditional sectors, foreign ownership restrictions, or complex transaction structures. Delays may also occur when project information is inconsistent with land-use planning, environmental requirements, or licensing conditions. Translation inaccuracies and insufficient legalization of foreign documents are also frequent compliance issues.

Q30. Are exit rights and divestment mechanisms regulated under investment law? 投资退出权利及退出机制是否受投资法律规范?

答：是的，投资法律确认投资者依法转让资本、股权或终止投资项目的权利，但须遵循相应的监管程序。投资退出交易需符合外商投资、公司、税务及外汇管理等相关规定。通常情况下，投资者在完成全部退出前需结清相关未履行义务。

Response: Yes, investment laws recognize investor rights to transfer capital, shares, or terminate projects subject to regulatory procedures. Exit transactions must comply with foreign investment, corporate, tax, and foreign exchange regulations. Settlement of outstanding obligations is generally required before full divestment.



SECTION 4

COMPANY ESTABLISHMENT & CAPITAL STRUCTURE

第四部分 公司设立与资本结构

Q31. 中国投资者可在越南设立哪些类型的法律实体?
What types of legal entities can Chinese investors establish in Vietnam?

答：中国投资者在越南通常设立有限责任公司或股份有限公司。根据经营目标的不同，也可设立分支机构或代表处。不同法律实体形式在公司治理结构、责任承担以及许可要求等方面存在差异。

Response: Chinese investors commonly establish limited liability companies or joint stock companies in Vietnam. They may also establish branches or representative offices depending on business objectives. The choice of entity affects governance, liability, and licensing requirements.

Q32. 外国投资者在越南新设企业的主要流程有哪些?
What are the main procedures for foreign investors to setting up a new company in Vietnam?

答：外国投资者应选择投资结构（包括法律实体类型、管理架构及职位设置、出资安排），申请投资登记证书（IRC）和企业登记证书（ERC）。根据具体经营范围，新设公司可能还需办理相应的专项经营许可，例如贸易许可证、化学品经营许可证等。

申请投资登记证书和企业登记证书的主要文件和办理流程如下：

	投资登记证书（IRC）	企业登记证书（ERC）
申请材料	- 申请表； - 投资项目建议书； - 办公场所租赁合同； - 投资者法律文件（设立证书、章程、企业简介等）； - 财务能力证明；	- 申请表； - 公司章程； - 成员或创始股东名单（适用于多人有限责任公司或股份公司）； - 实际受益人名单； - 法定代表人、成员及创始股东的法律身份证明文件
受理机关	- 省级财政部门 - 工业园区管理委员会	- 省级财政部门 - 工业园区管理委员会
办理时间	通常为自收到完整有效申请之日起10 个工作日	通常为自收到完整有效申请之日起3个工作日
提交方式	- 在线提交； - 邮寄提交	- 在线提交； - 邮寄提交
法律依据	2025年12月11日颁布的第143/2025/QH15号《投资法》	2020年6月17日颁布的第59/2020/QH14号《企业法》，并经2025年6月17日第76/2025/QH15号《关于修改、补充〈企业法〉若干条款的法律》修订

Response: The foreign investor shall choose the investment structure (types of legal entity, management bodies and positions, capital investment), apply for the investment registration certificate and the enterprise registration certificate. In each business activities, the new company may be required for license for business in trading, chemical license, etc. depending on business lines.

Please find table below to apply for investment registration certificate and enterprise registration certificate:

Items	Investment registration certificate	Enterprise registration certificate
Dossier	- Application form; - Investment project proposal; - Office lease agreement; - Investor's legal documents (Certificate of incorporation, charter, business profile, etc.); - Financial capacity proof; - Other documents to be required.	- Application form; - Company charter; - List of members or founding shareholder (multiple limited liability or joint stock company); - List of beneficial owners;
Authority reviews process	- Department of Finance; or - Management Board of Industrial Zones.	- Department of Finance; or - Management Board of Industrial Zones.
Timing process	10 working days after receiving the valid application.	3 working days after receiving the valid application.
Method to submit	- Online; - By post.	- Online; - By post.
Basis	Law on Investment No. 143/2025/QH15 dated 11 December 2025.	Law on Enterprise dated 17 June 2020 No. 59/2020/QH14, amended by Law amending, supplementing some articles of Law on Enterprise No. 76/2025/QH15 dated 17 June 2025.

Q33. 特定行业是否设有最低资本要求?
Are minimum capital thresholds imposed for specific sectors?

答：部分受监管行业设有法定最低资本要求。该类要求通常适用于金融、保险、教育、房地产以及部分特定服务行业，具体标准会根据业务性质及经营规模有所不同。

Response: Yes, certain regulated sectors impose minimum legal capital requirements. These commonly apply to industries such as finance, insurance, education, real estate, and specific service sectors. Requirements vary depending on the nature and scale of the business.

Q34.注册资本是否可以分期缴付？出资未实缴如何对企业合规产生影响?
Can charter capital be contributed in installments over time? How does unpaid capital contribution affect corporate compliance?

答：是的，注册资本通常可以按照经批准的投资进度分期缴付。出资期限通常会在投资登记证书中明确载明。未按期履行出资义务，可能导致行政处罚，并被要求对注册资本或投资计划作出相应调整。

未在批准期限内完成注册资本实缴，可能导致行政处罚，并被要求对登记的注册资本金额作出调整。在资本义务履行完毕前，主管机关可能限制企业扩大经营范围、变更许可事项或调整投资项目。注册资本未实缴亦可能对企业的财务信用及整体合规评估产生不利影响。在情形严重的情况下，投资者可能被要求调整股权结

构，甚至面临投资项目被终止的风险。

Response: Yes, charter capital may generally be contributed in installments according to the approved investment schedule. The contribution timeline is usually specified in the investment registration certificate. Failure to contribute capital on time may result in compliance penalties and mandatory adjustments.

Failure to contribute charter capital within the approved timeline may result in administrative penalties and mandatory amendment of registered capital. Authorities may restrict business expansion, licensing amendments, or investment project adjustments until capital contribution obligations are fulfilled. Unpaid capital may also affect financial credibility and regulatory compliance assessments. In serious cases, investors may be required to adjust ownership ratios or face potential project termination.

Q35. 机器设备或知识产权是否可以作为出资形式?
Are machinery, equipment, or intellectual property acceptable as capital contributions?

答：是的，出资形式可以包括现金、机器设备、知识产权以及其他依法可以作价出资的资产。非现金出资需依法进行评估并形成证明文件。如涉及资产进口或权属转移，可能还需履行额外程序。





Response: Yes, capital contributions may include cash, machinery, equipment, intellectual property rights, and other lawful assets. Non-cash contributions must be properly valued and documented. Additional procedures may apply for asset importation or ownership transfer.

Q36. 是否需要在越南银行开立外商投资专用资本账户?
Are special foreign investment capital accounts required with Vietnamese banks?

答：是的，外国投资者通常需要在越南持牌银行开立指定的外商投资资本账户。出资缴付、利润汇出及股权转让等资金往来一般须通过该等账户办理，外汇合规情况亦会受到严格监管。

Response: Yes, foreign investors are generally required to open designated foreign investment capital accounts at licensed Vietnamese banks. Capital contributions, profit remittances, and share transfers must typically be conducted through these accounts. Compliance with foreign exchange regulations is strictly monitored.

Q38. 法律是否要求企业设立本地法定代表人或董事？对不同类型法律实体，常设治理结构和职位有哪些？
Is a local legal representative or director required by law? For different types of legal entity, what are the common management bodies and positions?

答：越南法律要求企业至少指定一名法定代表人。法定代表人不要求必须具有越南国籍，但在特定情况下需满足居住及履职可及性方面的要求。企业应确保法定代表人能够依法履行其法定职责。

不同法律实体类型的常见治理机构和职位如下：

法律实体类型	常见治理架构	常见管理职位
一人有限责任公司	- 成员会及公司总经理/经理 - 公司主席及总经理/经理	- 公司主席； - 总经理/经理
多人有限责任公司	- 成员会； - 成员会主席； - 总经理/经理	- 成员会； - 成员会主席； - 总经理/经理
股份有限公司	- 股东大会； - 董事会； - 总经理/经理； - 监事会（如需）	- 股东大会； - 董事会； - 总经理/经理

Response: Vietnamese law requires companies to appoint at least one legal representative. The legal representative is not required to be Vietnamese but must meet residency and availability requirements under certain circumstances. Companies must ensure the legal representative can fulfill statutory responsibilities.

Please find below some of types of legal entity management bodies for reference:

Type of legal entity	Common management bodies	Common management position
One-member limited liability company	- Board of Members; and General Director/Director; or - Company President; and General Director/Director.	- Company President; and General Director/Director.
Multiple members limited liability company	- Board of Members; and - President of Board of Members; and - General Director/Director	- Board of Members; and - President of Board of Members; and - General Director/Director.

Joint stock company	- General Meeting of Shareholders; and - Board of Directors; and - General Director/Director; and - Board of Supervisors (if required).	- General Meeting of Shareholders; and - Board of Directors; and - General Director/Director.
Basis	Law on Enterprise dated 17 June 2020 No. 59/2020/QH14	

Q39. 越南的企业登记证书上载有哪些信息？已登记的经营活动发生变更时，是否需要申报或审批？
What information is recorded on a Vietnam Enterprise Registration Certificate (ERC)? Are changes to registered business activities subject to regulatory approval?

答：企业登记证书（ERC）上应载明以下主要信息：

1. 企业名称和企业代码；
2. 总部地址；
3. 法定代表人信息；
4. 出资人信息；
5. 作为出资人的组织机构的信息；
6. 注册资本。



已登记经营活动发生变更时，通常需要办理企业登记证书的变更手续；根据变更情况，还可能需要取得额外审批或专项经营许可。

Response:

Enterprise Registration Certificate shall include main information below:

1.Enterprise name; enterprise code;

2.Head office address;

3.Information of legal representatives;

4.Information of members;

5.Information of organization being members;

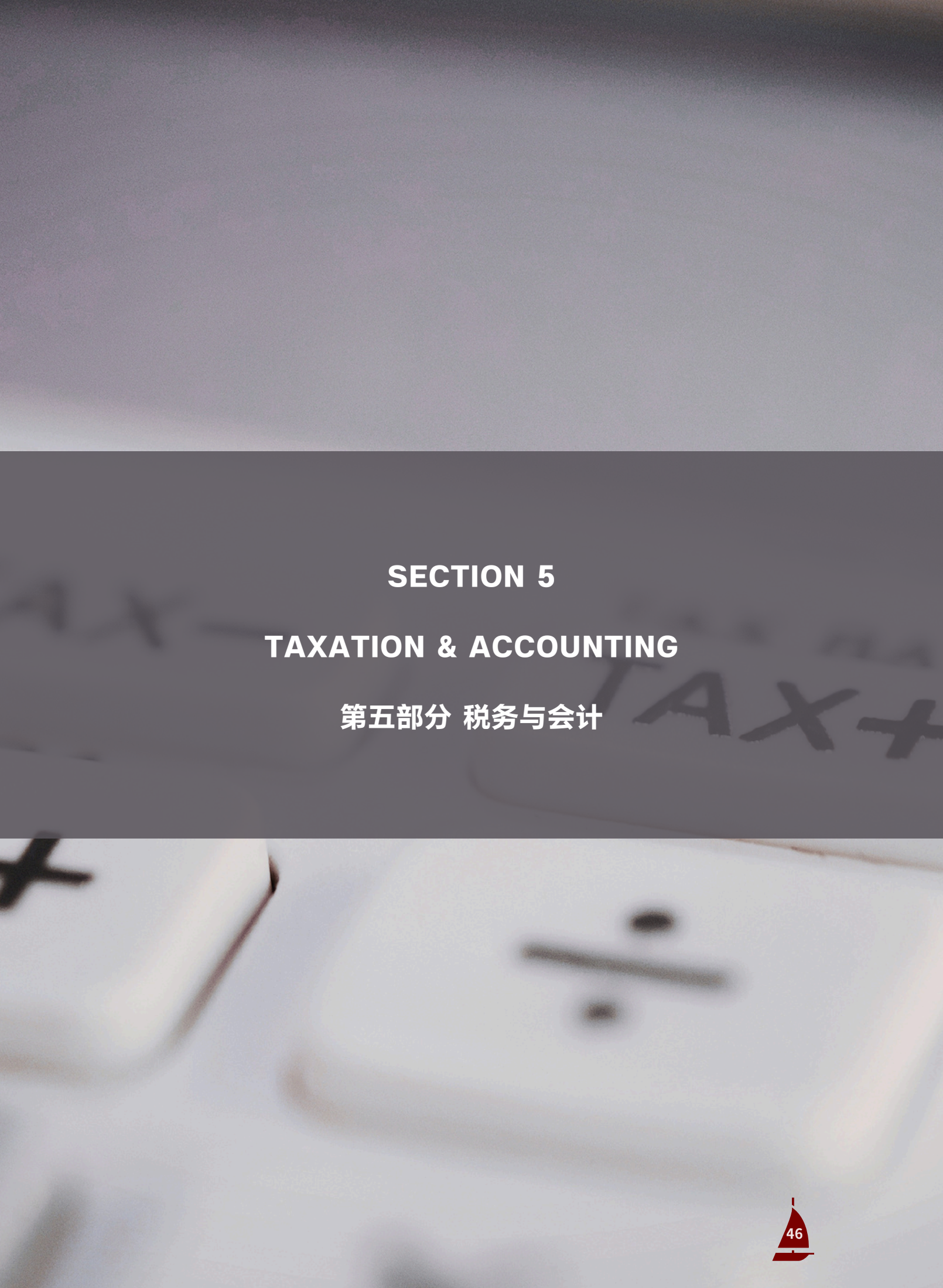
6.Charter registered capital.

Yes, changes to registered business activities generally require amendment of the Enterprise Registration Certificate and may also require additional approvals or sub-licenses depending on the business sector.

5. information of organization being members;
6. Charter registered capital.
Yes, changes to registered business activities generally require amendment of the Enterprise Registration Certificate and may also require additional approvals or sub-licenses depending on the business sector.

Q40. 企业合并、分立或重组是否受到法律监管?
Are mergers, splits, or corporate restructurings regulated?

答：是的，企业合并、分立及公司重组事项受越南企业法及投资法等相关法律法规监管。此类交易通常需根据交易结构及所属行业情况，履行相应的公司内部决议程序，并办理监管备案或取得审批。主管机关亦可能对交易是否符合竞争法、行业许可及外商投资管理要求进行审查。企业在实施重组过程中，还需结清税务、劳动及合同项下的相关义务。
Response: Yes, mergers, splits, and corporate restructurings are regulated under Vietnamese enterprise and investment laws. These transactions typically require corporate approvals and regulatory filings or approvals depending on transaction structure and sector. Authorities may also review compliance with competition, licensing, and foreign investment requirements. Companies must settle tax, labor, and contractual obligations during restructuring.



SECTION 5

TAXATION & ACCOUNTING

第五部分 税务与会计

Q41. 外商投资企业适用的企业所得税税率是多少?
What corporate income tax rate applies to foreign-invested enterprises?

答：越南现行的标准企业所得税税率为20%。对国家鼓励的行业、地区或投资项目，可适用优惠税率。是否符合优惠条件，取决于法律规定的激励标准及相关许可或审批结果。

Response: The standard corporate income tax (CIT) rate in Vietnam is 20%. Preferential tax rates may apply to encouraged sectors, locations, or investment projects. Eligibility depends on statutory incentive criteria and licensing approvals.

Q42. 是否可根据行业、地区或项目规模享受税收优惠政策?
Are tax incentives available based on sector, location, or project scale?

答：是的，越南根据投资行业、地理位置及项目规模提供相应的税收优惠政策。常见优惠形式包括降低企业所得税税率、免税或减税期限，以及进口关税减免等。投资者需符合相关法定条件，并在优惠适用期间持续保持合规。

Response: Yes, Vietnam provides tax incentives based on investment sector, geographic location, and project scale. Incentives may include reduced CIT rates, tax holidays, and import duty exemptions. Investors must satisfy statutory conditions and maintain compliance throughout the incentive period.

Q43.制造、贸易及服务活动是否适用增值税?
Is value-added tax applicable to manufacturing, trading, and service activities?

答：是的，增值税适用于大多数制造、贸易及服务活动。标准增值税税率为10%，部分货物和服务可适用较低税率或免税政策，例如处理后的水、化肥、医疗设备等适用5%的增值税税率。增值税合规要求依法开具发票并按期进行税务申报。

Response: Yes, value-added tax (VAT) applies to most manufacturing, trading, and service activities. Standard VAT rates include 10%, with reduced rates or exemptions applicable to certain goods and services (such as treated water, fertilizer, medical equipment, etc. shall be applied for 5% VAT). VAT compliance requires proper invoicing and tax declarations.

Q44.外商投资企业是否需接受定期税务检查或税务审计?
Are foreign-invested enterprises subject to regular tax inspections or audits?

答：外国投资者在设立外商投资企业前，通常需先取得投资登记证书（IRC），该证书由投资项目拟设所在地的财政部门签发；对于位于工业园区内的项目，则由相应的工业园区管理委员会负责签发。

对于部分规模较小或不涉及附条件准入的股权收购交易，可能仅需履行通知程序而无需进行完整审批程序。具体要求取决于投资结构及经营领域。

自2026年3月1日起，根据新的《投资法》规定，在符合市场准入条件的前提下，外国投资者可以在取得IRC之前，先行设立企业。该规定在一定程度上简化了行政程序，使新设外资企业能够更快启动经营活动，但投资者仍需遵守投资相关法律规定、适用的投资条件以及向主管机关履行报告义务。

Response: Yes, foreign-invested enterprises may be subject to periodic or risk-based tax inspections according to Article 9.1 of Law on Independent Audit dated 29 March 2011 No. 67/2011/QH12. Authorities typically focus on compliance, tax declarations, and related-party transactions. Companies must investment project expecting located. Specially for the project located in the industrial park, the competent Management Board of Industrial Zones shall have authority to issue the Investment Registration Certificate.

From 1 March 2026, under the new Law on Investment, foreign investors are permitted to establish an economic organization in Vietnam prior to obtaining an Investment Registration Certificate (IRC). This regulation simplifies administrative procedures and allows businesses to commence operations more quickly when making investments. However, it should be noted that although the economic organization may be established in advance, investors are still required to comply with investment regulations, applicable investment conditions, and reporting obligations to the competent state authorities.

Q45.跨境向中国主体支付款项是否需要代扣代缴预提税?
Are withholding taxes imposed on payments to overseas Chinese entities?

答：是的，跨境支付股息、利息、特许权使用费及服务费等款项，通常需依法代扣代缴预提税。适用税率取决于国内税收规定及相关避免双重征税协定。越南付款方一般承担预提和申报缴纳义务。

Response: Yes, withholding tax generally applies to cross-border payments such as dividends, interest, royalties, and service fees. Applicable tax rates depend on domestic tax rules and relevant double taxation agreements. Vietnamese payers are typically responsible for withholding and remittance.

Q46.与中国关联方之间的交易是否适用转让定价规则?
Do transfer pricing rules apply to transactions with related Chinese affiliates?

答：是的，越南对关联方交易适用转让定价监管规定，包括与中国关联方之间的交易。相关交易必须遵循独立交易原则。主管机关对定价安排及关联交易披露情况进行密切监管。

Response: Yes, Vietnam applies transfer pricing regulations to related-party transactions, including those with Chinese affiliates. Transactions must follow the arm’ s length principle. Authorities closely monitor pricing arrangements and related-party disclosures.

Q47.越南税法是否强制要求准备转让定价文档?
Is transfer pricing documentation mandatory under Vietnamese tax law?

答：是的，发生关联交易的企业需依法准备转让定价文档。所需文件通常包括本地文件、主文件及关联交易申报资料，具体要求取决于法定门槛标准。相关文档需依法保存，并在主管机关要求时提交。

Response: Yes, enterprises engaged in related-party transactions must prepare transfer pricing documentation. Required documents typically include local files, master files, and related-party transaction disclosures, subject to statutory thresholds. Documentation must be maintained and submitted upon request.

Q48.外商投资企业适用哪些会计准则?
Which accounting standards apply to foreign-invested enterprises?

答：外商投资企业原则上需适用越南会计准则及相关会计制度。部分企业在符合监管条件并经批准的情况下，可采用国际会计准则。财务报告需符合越南法定会计和报告要求。

Response: Foreign-invested enterprises generally must apply Vietnamese Accounting Standards and accounting regulations. Certain enterprises may adopt international standards subject to regulatory approval. Financial reporting must comply with statutory accounting requirements.

Q49.会计账簿及相关记录是否必须以越南语记载?
Are accounting books and records required to be maintained in Vietnamese?

答：是的，会计账簿及原始会计凭证原则上需以越南语记载。外文记录可用于企业内部管理，但为满足法定合规要求，通常需翻译为越南语。此外，会计记录原则上需以越南盾记账，法律另有允许的除外。

Response: Yes, accounting books and primary accounting records must generally be maintained in Vietnamese. Foreign language records may be used internally but must be translated into

Vietnamese for statutory compliance. Accounting records must also be maintained in Vietnamese currency unless otherwise permitted.

Q50.是否必须对年度财务报表进行审计?
Are annual financial statements required to be audited?

答：是的，外商投资企业通常需由具备资质的独立审计机构对年度财务报表进行审计。经审计的财务报表需在法定期限内提交至相关主管机关。审计合规亦是税务申报及投资申报的要求。

Response: Yes, foreign-invested enterprises are generally required to have annual financial statements audited by licensed independent auditors. Audited financial statements must be submitted to relevant authorities in accordance with statutory deadlines. Audit compliance is also required for tax and investment reporting purposes.



SECTION 6

LABOR & HUMAN RESOURCES

第六部分 劳动与人力资源

Q51.越南劳动法是否强制要求签订书面劳动合同？何种条件下，企业必须与劳动者签订无固定期限合同？
Are written employment contracts mandatory under Vietnamese labor law? Under what circumstances is an employer required to enter into an open-ended labor contract with an employee?

答：是的，劳动合同通常应在员工开始工作前以书面形式订立。在符合电子交易相关法规的前提下，电子劳动合同亦被允许。对于部分短期或季节性用工情形，法律允许采用相对简化的合同形式。
根据现行《劳动法》第20条第2款第c项，用人单位与劳动者订立固定期限劳动合同不超过两次（每次不超过三年）；在签订两次固定期限劳动合同后，用人单位应与劳动者订立无固定期限劳动合同。
Response: Yes, employment contracts must generally be concluded in writing before employees commence work. Electronic contracts are permitted if compliant with electronic transaction regulations. Certain short-term or seasonal work may allow simplified contract forms.
Applicable law allows the employers to enter labor contract with the employees with term no more than 2 times (no more than 3 years per times), after 2 times, the employers shall enter into an open-ended labor contract with an employee.

Q52.越南是否实行按地区划分的法定最低工资制度？
Is there a statutory minimum wage system applicable by region?

答：是的，越南实行按地区划分的法定最低工资制度。最低工资标准由政府每年确定，并根据不同地理区域有所差异。用人单位支付的工资不得低于适用的地区最低工资标准。最低工资根据劳动者及家庭的最低生活标准、最低工资与市场工资的关系、居民消费价格指数、经济增长率、劳动力供求关系、就业和失业状况、劳动生产率以及企业承受能力等因素进行调整。
Response: Yes, Vietnam applies a region-based statutory minimum wage system. Minimum wage levels are determined annually by the Government and vary depending on geographic region. Employers must not pay salaries below the applicable regional minimum wage.
The minimum wage is the lowest wage paid to workers performing the simplest tasks under normal working conditions, in order to ensure a minimum standard of living for workers and their families, in accordance with socio-economic development conditions.
The minimum wage is adjusted based on the minimum living standard of workers and their families; the correlation between the minimum wage and market wages; the consumer price index, economic growth rate; the relationship between labor supply and demand; employment and unemployment; labor productivity; and the affordability of businesses.

Basis: Article 91 of Labor Code.

Q53.中国员工在越南工作是否需要办理工作许可证?
Are Chinese employees required to obtain work permits in Vietnam?

答：是的，包括中国公民在内的外国员工，通常需在越南工作前取得工作许可证。部分情形（如内部调派人员或短期工作安排）可能符合免办工作许可证的条件，但仍需履行相应的申报程序。工作许可证通常具有有效期限，期满需依法续期。

根据第152/2020/NĐ-CP号法令《关于在越南工作的外国劳动者及为在越南工作的外国用人单位招聘和管理越南劳动者的规定》第11条规定，用人单位应在该员工预计开始在越南工作前至少10日提交工作许可证申请。自收到完整有效申请之日起10个工作日内，员工拟工作的所在地内务厅应向该员工签发工作许可证。取得工作许可证后，用人单位与员工应签订劳动合同。

如用人单位未依法为外国员工办理工作许可证，根据第12/2022/NĐ-CP号法令《关于违反劳动、社会保险及越南劳动者出国工作相关规定的行政处罚》第32条第4款，可被处以最高4500万越南盾的罚款。

Response: Yes, foreign employees, including Chinese nationals, generally must obtain work permits before working in Vietnam. Certain categories, such as internal transferees or short-term assignments, may qualify for exemptions but still require notification procedures. Work permits are typically issued for limited durations and must be renewed.

The employer shall submit the application for work permit issuance at least 15 days before the employee expecting to start working in Vietnam. After 5 working days from receiving valid applications, the Department of Home Affairs in which the employee expecting to start working shall issue the work permit for the employee. After obtaining the work permit, the employer and employees shall enter into a labor contract.

Basis: Article 11 of Decree 152/2020/ND-CP on foreign workers working in Vietnam and recruitment and management of Vietnamese workers working for foreign employers in Vietnam.

In case the employer fails to comply with obtaining the work permit, the employer could be fined up to 45 million dong according to Article 32.4 of Decree No. 12/2022/ND-CP on penalties for administrative violations against regulations on labor, social insurance, and Vietnamese guest workers.

Q54.试用期及劳动合同期限是否受到法律规范?
Are probation periods and contract terms regulated by law?

是的，根据越南《劳动法》第25、26条，试用期及劳动合同期限均受劳动法律法规规范。允许的试用期时长取决于岗位性质及员工的专业资格：企业管理岗位不超过180日；要求大专及以上学历的岗位不超过60日；要求中级职业证书、中专学历、技术员、熟练工岗位不超过30日；其他岗位不超过6个工作日）。用人单位需遵守法定期限，并依法支付相应的试用期工资，试用期工资不得低于约定工资的85%。

Response: Yes, probation periods and employment contract terms are regulated by labor law. The allowable probation duration depends on job position and professional qualification (not exceeding 180 days for position of enterprise manager; 60 days for position that require a junior college degree or above; 30 days for positions that require a secondary vocational certificate, professional secondary school; positions of or for technicians, and skilled employees; 06 working days for other jobs). Employers must comply with statutory limits and provide appropriate probation wages. The probation wage level should not be lower than 85% of the offered salary.

Basis: Article 25, Article 26 of Labor Code.

Q55.加班是否受到法定时限限制，并需要取得员工同意?
Is overtime work subject to statutory limits and approval?

答：是的，加班工作受法定工作时数限制，且通常需取得员工同意。法律还对月度及年度加班时数设有额外上限。用人单位需按照法定标准向员工支付加班报酬。
根据《劳动法》第107条，以及《第145/2020/NĐ-CP号法令》第61条，劳动者每日加班时间不得超过正常工作时间的50%，且每日工作总时长不得超过12小时。全年加班时间累计不得超过200小时，但下列行业或领域可延长至不超过每年300小时：





-与国家机关及单位相关的工作；
-提供公共服务、医疗服务、教育和职业培训服务；
-正常工作时间不超过每周44小时的企业的生产经营活动。

Response: Yes, overtime work is subject to statutory hourly limits and generally requires employee consent. Additional overtime caps may apply on monthly and annual bases. Employers must pay overtime compensation at statutory premium rates.
The maximum allowable overtime working hours shall not exceed 50% of normal working hours per day, and the total of working hours per day shall not exceed 12 hours. The total allowable overtime working hours in a year shall not exceed 200 hours, except the following services which are not exceed300 overtime working hours in a year:
-Work relates to state agencies and units;
-Provision of public services; medical services; educational and vocational training services;

-Production and business operation works at enterprises whose normal working hours do not exceed 44 hours per week.

Basis: Article 107 of Labor Code, Article 61 of Decree No. 145/2020/ND-CP elaborating of some articles of the Labor Code on working conditions and labor relations

Q56.劳动合同解除的事由及程序是否由法律明确规定?
Are termination grounds and procedures prescribed by law?

答：是的，劳动法律对解除劳动合同的事由及程序作出严格规定。用人单位需遵守法定的通知期限，并基于合法理由解除合同。违法解除劳动合同的，可能需承担恢复劳动关系或支付赔偿金的法律责任。

Response: Yes, labor law strictly regulates grounds and procedures for termination of employment contracts. Employers must comply with statutory notice periods and lawful termination reasons. Unlawful termination may result in reinstatement or compensation obligations.

Q57.劳动合同解除或终止时是否需要支付补偿金?
Is severance or termination compensation required?

答：是的，根据终止劳动合同的具体情形，可能需向员工支付经济补偿金或失业补助金。支付义务取决于员工的工作年限、解除事由及法定条件。社会保险缴费情况亦可能影响补偿金额的计算。

用人单位可能需向员工支付经济补偿金的情形包括：

-双方协商一致解除劳动合同；
-劳动合同期满；
-员工完成约定工作；
-员工被判处监禁；
-员工死亡；
-员工单方解除劳动合同；
-用人单位单方解除劳动合同。

经济补偿金适用于员工未缴纳失业保险期间的实际工作年限。

用人单位可能需向员工支付失业补助金的情形包括：

-用人单位因经济原因解除劳动合同

Response: Yes, severance or job loss allowances may be required depending on termination circumstances. Payment obligations depend on employee tenure, termination grounds, and statutory conditions. Social insurance contributions may affect severance calculations.
Severance allowance could be applied for the employees in case the employer and employee mutual agree to terminate the labor contract; expire labor contract; the employees complete the works; the employees are sentenced to imprisonment; the employees died; the employees unilateral terminate labor contract; the employer unilateral terminate labor contract. The severance allowance shall be applied for the actual working time of the employees that is not contributed to unemployment insurance.
Employees are entitled to job loss allowance if the employer terminates their employment due to economic reasons.

Q58. 企业是否必须制定内部劳动规章或员工手册?
Are internal labor rules or employee handbooks mandatory?

答：是的，用工人数超过10人企业，必须制定书面的内部劳动规章制度。相关规章在实施前需依法向劳动主管部门登记。内部劳动规章通常涵盖劳动纪律、工作条件及工作场所管理制度等内容。如用人单位未向劳动主管部门登记内部劳动规章制度，可被处以最高2000万越南盾的罚款。

Response: Yes, enterprises employing a statutory minimum number (more than 10 employees) of employees must adopt written internal labor regulations. These regulations must be registered with labor authorities before implementation. Internal rules typically cover discipline, working conditions, and workplace policies. In case the employer fails to register the internal labor rules with the labor authority, the employer should be fined up to 20 million dong.

Q59. 劳动争议通常通过哪些正式途径予以处理和解决?
How are labor disputes formally handled and resolved?

答：劳动争议通常通过协商、调解、仲裁或诉讼等方式解决。部分劳动争议在提起诉讼前需先行履行强制性调解程序。具体适用的争议解决途径取决于争议的性质及所主张的权利内容。
个人劳动争议在提交劳动仲裁委员会或人民法院之前，应当先由劳动调解员进行调解，但下列争议无需经过强制调解程序：
a）因纪律处分解除劳动关系、单方解除劳动合同引发的争议；
b）劳动合同解除或终止时有关赔偿及补偿的争议；

c）家庭雇员与其雇主之间的争议；
d）根据社会保险法产生的社会保险争议；根据医疗保险法产生的医疗保险争议；根据就业法产生的失业保险争议；根据职业安全卫生法产生的工伤及职业病保险争议；
e）劳动者与依据合同派遣其出国工作的机构之间有关损害赔偿的争议；
f）劳务派遣劳动者与用工单位之间的争议。

Response: Labor disputes are generally resolved through negotiation, mediation, arbitration, or court proceedings. Certain disputes must first go through mandatory mediation before litigation. The dispute resolution process depends on the nature of the labor claim.
Individual labor disputes shall be settled through mediation by labor mediators before being went to the Labor Arbitration Council or the Court, except for the following labor disputes for which mediation is not mandatory:
a) Disputes over dismissal for disciplinary reasons; unilateral termination of employment contracts;
b) Disputes over damages and allowances upon termination of employment contracts;
c) Disputes between a domestic worker and his/her employer;
d) Disputes over social insurance in accordance with social insurance laws; disputes over health insurance in accordance with health insurance laws; disputes over unemployment insurance in accordance with employment laws; disputes over insurance for occupational accidents and occupational disease in accordance with occupational safety and health laws;
e) Disputes over damages between an employee and organization that dispatches the employee to work overseas under a contract;
f) Disputes between the outsourced worker and the client enterprise.

Q60.中国籍员工的工资部分由中国母公司、部分由越南子公司发放，其个人所得税应如何申报？
How should PIT be declared for Chinese employees paid partly by the Chinese parent and the Vietnamese subsidiary?

答：越南个人所得税的征收通常以税收居民身份及在越南境内从事工作的整体收入为基础。对于税收居民，其由中国母公司及越南子公司分别支付、且与在越南工作相关的收入，通常需合并计算并在越南缴纳个

人所得税。越南用人单位一般负责对越南来源收入履行代扣代缴及申报义务，员工可能还需依法办理年度汇算清缴。符合条件的情况下，可依据适用的避免双重征税协定申请抵免境外已缴税款。

Response: Vietnamese personal income tax is generally assessed based on tax residency status and total employment income related to work performed in Vietnam. For tax residents, income paid by both the Chinese parent and Vietnamese subsidiary is typically aggregated and subject to Vietnamese PIT. The Vietnamese entity is usually responsible for withholding and declaring PIT for Vietnam-sourced income, while employees may need to finalize annual tax declarations. Applicable double taxation agreements may allow foreign tax credits subject to statutory conditions.



SECTION 7

LAND USE, INDUSTRIAL ZONES & CONSTRUCTION

第七部分 土地使用、工业园区与建设



Q61.外国投资者是否可以在越南直接拥有土地?
Can foreign investors directly own land in Vietnam?

答：不可以。越南土地依法由国家代表全民所有。外商投资企业不得直接取得土地所有权，但可以通过租赁或土地划拨等方式取得土地使用权。该等土地使用权允许企业在经批准的投资用途范围内合法使用土地。

Response: No, land in Vietnam is owned by the State on behalf of the people. Foreign-invested enterprises cannot directly own land but may obtain land-use rights through lease or allocation mechanisms. These rights allow lawful use of land for approved investment purposes.

Q62.外商投资企业可以取得哪些形式的土地使用权?
What forms of land-use rights are available to foreign-invested enterprises?

答：外商投资企业通常通过向国家租赁土地或在工业园区内转租方式取得土地使用权。土地使用权可采取按年支付租金或一次性支付租金的形式取得。具体适用形式取决于项目类型及所在地。

Response: Foreign-invested enterprises typically obtain land-use rights through land lease from the State or sublease within industrial zones. Land-use rights may be granted with annual rent or one-off payment structures. The available form depends on project type and location.

Q63.土地租赁期限是否受法定年限限制?
Are land lease terms subject to statutory time limits?

答：是的，土地使用期限通常受与投资项目期限相关的法定年限限制。一般情况下，最长期限不超过50年；对于大型项目或国家鼓励类项目，在特定情形下可获准更长期限。土地使用期限的延长需经主管机关批准。

Response: Yes, land-use terms are generally limited by statutory timeframes linked to the investment project duration. The maximum term is typically up to 50 years, with longer terms permitted in specific cases such as large or encouraged projects. Extensions may be granted subject to regulatory approval.

Q64.土地的允许使用用途是否由法律确定?
Is the permitted land-use purpose fixed by law?

答：是的，土地使用用途受土地法律及规划的严格监管。投资者必须按照许可文件中载明的经批准土地使用用途使用土地。土地使用用途的变更通常需要事先取得监管机关批准。
根据第31/2024/QH15号《土地法》，外国投资者可以依照住房相关法律开发商业住宅建设投资项目，或者依照房地产经营相关法律受让符合由国家有偿分配土地条件的房地产项目用地。

Response: Yes, land-use purposes are strictly regulated under land law and zoning plans. Investors must use land in accordance with the approved land-use purpose stated in licensing documents. Changes to land-use purpose generally require regulatory approval.
The foreign investor is permitted to carry out investment projects on construction of commercial housing in accordance with housing laws or use land received by conveyance of real estate projects in accordance with real estate business laws that is eligible to be allocated by the State with land levy payment.
Basis: Article 119 of Law on Land No. 31/2024/QH15 dated on 18 January 2024.

Q65. 中国制造企业是否普遍选择工业园区或出口加工区?
Are industrial parks and export processing zones commonly used by Chinese manufacturers?

答：是的，外资制造企业通常选择在工业园区或出口加工区内设立经营场所。该等园区通常配备完善的基础设施、相对简化的许可程序及集中的行政支持。许多中国制造业投资者基于运营效率考虑，倾向于选择此类区域。
选择工业园区时，需重点关注园区规划是否与拟从事业务活动相匹配、许可支持情况以及是否能够依法取得所需的土地使用权。投资者还应评估基础设施水平、公用设施供应能力、物流条件及环保处理设施配置情况。此外，优惠政策、租赁条件及整体运营成本亦属重要考量因素。工业园区在协助外商投资企业办理行政事项方面的配套服务及过往记录，通常也是实践中不可忽视的因素。

Response: Yes, foreign manufacturers commonly locate operations in industrial parks or export processing zones. These zones provide ready infrastructure, simplified licensing, and centralized administrative support. Many Chinese manufacturing investors prefer these locations for operational efficiency.
Key factors include zoning compatibility, licensing support, and availability of required land-use rights for the intended business activities. Investors should evaluate infrastructure quality, utilities supply, logistics connectivity, and environmental treatment facilities. Incentive policies, lease terms, and total operating costs are also critical considerations. The industrial park’ s administrative support and

track record in assisting foreign-invested enterprises are often important practical factors.

Q66.土地使用权是否必须依法登记?
Is land-use right registration mandatory?

答：是的，土地使用权必须依法向主管土地管理机关办理登记。完成登记是取得土地使用权证书及确认土地合法使用权利的必要条件。未登记的土地使用权可能在权利主张及交易安排中受到限制。
土地使用权登记的一般程序如下：（i）提交申请材料；（ii）主管机关审核申请，核实土地的法律状况，审查是否符合规划要求，并确认相关财务义务（包括土地使用费、登记税费等）；（iii）在行政费用缴纳后，签发土地使用权证书。

Response: Yes, land-use rights must be registered with competent land authorities. Registration is required to obtain land-use right certificates and to validate legal land usage. Unregistered land-use rights may limit enforceability and transaction capability.
The overview of the procedures for registration of land use right shall be as follows: (i) submit the application; (ii) the competent authority review application, verify legal status of land, check planning compliance, confirm financial obligations (land use fee, registration tax); (iii) issue the land use rights certificate after administrative fees paid.

Q67.建设工厂和仓库是否需要取得施工许可证?
Are construction permits required for factories and warehouses?

答：是的，建设工厂和仓库通常需要依法取得建设相关许可。在开工前，投资者需完成规划审批、设计审查及施工许可证办理。部分位于已批准工业园区内的项目，可能适用相对简化的审批程序。

Response: Yes, construction of factories and warehouses generally requires construction approvals. Investors must obtain planning approvals, design appraisals, and construction licenses before commencement. Certain projects within approved industrial zones may benefit from simplified procedures.

Q68.环境审批是否与土地使用及建设许可相关联?
Are environmental approvals linked to land use and construction licensing?

答：是的，环境审批与土地使用及建设许可密切相关。项目在建设或投产前，可能需要完成环境影响评价或取得环境许可。主管机关通常在许可审查过程中同步审查项目的环境合规情况。

Response: Yes, environmental approvals are closely linked to land-use and construction licensing. Projects may require environmental impact assessments or environmental permits before construction or operation. Authorities typically review environmental compliance as part of licensing procedures.

Q69.土地使用权及厂房资产是否可以抵押或转让?
Can land-use rights and factory assets be mortgaged or transferred?

答：是的，土地使用权及其附着资产（如厂房建筑物）原则上可以依法抵押或转让。相关交易需符合土地、投资及外汇管理等法律法规要求。根据交易结构的不同，可能需履行登记或审批程序。

Response: Yes, land-use rights and attached assets such as factory buildings may generally be mortgaged or transferred. Transactions must comply with land, investment, and foreign exchange regulations. Registration and approval procedures may apply depending on transaction structure.

Q70.土地相关争议在越南法律框架下如何解决?
How are land-related disputes handled under Vietnamese law?

答：根据第《04/2017/NQ-HĐTP号决议》第3条第2款，土地相关争议可通过行政申诉程序、调解或诉讼方式解决。部分土地争议在提起诉讼前需先履行强制性的行政处理程序。具体适用的争议解决途径取决于争议性质及当事方情况。

常见的需在提起诉讼前履行强制性行政处理程序的土地争议包括：土地使用权争议；相邻土地争议；土地收回争议等。涉及土地使用权交易的争议，如继承纠纷、土地使用权转让纠纷等，则无需在诉讼前先走强制性行政处理程序。

Response: Land disputes may be resolved through administrative complaint procedures, mediation, or court proceedings. Certain land disputes require mandatory administrative resolution before litigation. The applicable dispute resolution route depends on the dispute type and parties involved.

Popular type of land disputes shall apply mandatory administrative resolution before litigation is land users dispute; adjacent land plots dispute; Land reclamation dispute; etc. Transactions relating to the land use rights such as heritance dispute, land rights transfer disputes, etc. are not required to apply mandatory administrative resolution before litigation.

Basis: Article 3.2 of Resolution No. 04/2017/NQ-HDTP on guidelines on some provisions in clauses 1 and 3 of Article 192 of the Civil Procedure Code No. 92/2015/QH13 regarding the return of a lawsuit and the right to re-file a lawsuit in a case.

SECTION 8

ENVIRONMENT, SAFETY & COMPLIANCE

第八部分 环境、安全与合规

Q71.环境保护法律是否适用于所有外商投资项目?
Do environmental protection laws apply to all foreign-invested projects?

答：是的，环境保护法律适用于所有投资项目，包括外商投资企业。具体适用的环境合规义务程度取决于项目规模、所属行业及环境风险分类。投资者需在项目开发及运营的全过程中符合相关环境要求。

Response: Yes, environmental protection laws apply to all investment projects, including foreign-invested enterprises. The level of environmental compliance obligations depends on project scale, industry, and environmental risk classification. Investors must meet environmental requirements throughout project development and operation.

Q72.在哪些情形下需要开展环境影响评估?
Under what circumstances is an environmental impact assessment required?

答：对可能对环境产生重大影响的项目（例如制造业项目、涉及土地使用的项目、矿产开采项目等），依法需要开展环境影响评估。是否需要进行环境影响评估，取决于法律规定的项目分类标准，包括项目规模、产能及环境风险程度。部分规模较小的项目，可能仅需办理环境登记，而无需开展完整的环境影响评估。对环境有重大影响的项目包括《环境保护法》第28条第3款规定的第一类项目，以及第28条第4款第c、d、dd、e项规定的第二类项目。

Response: Environmental impact assessments are required for projects that may significantly affect the environment (such as project in manufacturing, in land use, minerals exploitation, etc.). The requirement depends on statutory project classification criteria based on scale, capacity, and environmental risk. Certain smaller projects may only require environmental registration instead of full assessment. The significant affected environment projects shall be divided into Group I stipulated in Article 28.3 and Group II stipulated in Point c, d, dd, e of Article 28.4 of Law on Environmental Protection dated 17 November 2020 No. 72/2020/QH14 ("Law on Environmental Protection").

Q73.Are environmental permits issued based on project capacity and technology?
环境许可是否根据项目规模及所采用技术核发?

答：是的，环境许可通常依据项目规模、生产能力及所采用的环保技术核发。主管机关在许可审查过程中会评估污染防治措施及处理系统。企业在运营期间必须遵守环境许可中载明的相关条件。
根据越南《环境法》第39条，需要取得环境许可的项目通常包括：在正式运营过程中产生废水或向环境排放粉尘和废气，且依法必须进行处理的项目；进口境外废料作为生产原材料的项目；提供危险废物处理服务的

项目等。

Response: Yes, environmental permits are typically issued based on project scale, production capacity, and environmental protection technology. Authorities assess pollution control measures and treatment systems during licensing. Permit conditions must be complied with during operation.

The projects required for environmental permits are often the projects generate wastewater or dust and exhaust fumes discharged into the environment and must be treated upon official operation in accordance with government regulations; and projects that import scrap materials from abroad as raw materials for production or provide hazardous waste treatment services.

Basis: Article 39 of Law on Environmental Protection.

Q74.项目运营期间是否会受到环境检查?
Are environmental inspections conducted during operation?

答：是的，环境主管部门会在项目运营期间开展环境检查。检查可能为例行安排，亦可能因投诉、事故或风险评估结果而触发。企业需依法保存环境监测记录及相关合规文件。

Response: Yes, environmental authorities conduct inspections during project operation. Inspections may be scheduled or triggered by complaints, incidents, or risk assessments. Enterprises must maintain monitoring records and compliance documentation.

Q75. 环境违法行为的法律责任和处罚是否有明确规定?
Are penalties for environmental violations clearly prescribed by law?

答：是的，环境违法行为依据环境法律法规需承担相应的行政处罚及整改责任。情节严重的，可能导致暂停生产经营或承担进一步的法律责任。具体处罚幅度取决于违法行为的严重程度及其后果，由行政部门依据第45/20202022/NĐ-CP号法令《关于环境保护领域行政违法行为处罚的规定》等相关规定处罚。

Response: Yes, environmental violations are subject to administrative penalties and remedial measures under environmental legislation. Serious violations may result in suspension of operations or additional legal liability. Penalty levels depend on the severity and consequences of the violation.

Please refer to Decree No. 45/20202022/ND-CP regarding penalties for administrative environmental protection offences.

Q76.废弃物的收集、处理及处置是否受到法律监管?
Is waste collection, treatment, and disposal regulated?

答：是的，根据《环境保护法》第72条第1款第a项，废弃物管理受到严格监管，涵盖废弃物的收集、储存、运输及处置等环节。企业需依法对废弃物进行分类，并委托具备资质的废弃物处理机构进行处置。危险废弃物管理还需遵守额外的合规要求。

Response: Yes, waste management is strictly regulated, including collection, storage, transportation, and disposal according to Article 72.1.a of Law on Environmental Protection. Enterprises must classify waste and use licensed waste treatment service providers. Hazardous waste management is subject to additional compliance requirements.

Q77.排放、排污及危险物质是否实行许可制管理?
Are emissions, discharge, and hazardous materials subject to licensing?

答：是的，废气排放、废水排放及危险物质的使用和处置均实行环境许可及监测管理。企业需符合相关法定技术标准及申报义务。未履行相关义务的，可能面临行政处罚或被责令停产整顿。

Response: Yes, emissions, wastewater discharge, and handling of hazardous substances are subject to environmental licensing and monitoring requirements. Enterprises must meet statutory technical standards and reporting obligations. Non-compliance may result in penalties or operational suspension.

Q78.环境及气候相关数据是否向公众开放?
Is environmental and climate data publicly accessible?

答：部分环境及气候相关信息可通过政府信息披露系统及公共数据库向公众开放。但企业具体运营层面的环境数据，可能需按照监管要求披露，并同时受到保密义务的限制。公众可获取的信息范围取决于相关数据的分类属性。

Response: Certain environmental and climate information is publicly accessible through government reporting systems and public databases. However, detailed operational environmental data of enterprises may be subject to regulatory disclosure requirements and confidentiality restrictions. Public access depends on the data classification.

Q79.可再生能源及节能项目是否适用专门监管规定?
Are renewable energy and energy-efficiency projects subject to separate regulations?

答：是的，可再生能源及节能项目受相关行业专门法律法规及政策的调整。此类项目可能适用独立的许可要求、技术标准及激励机制。具体监管要求因项目类型及所采用的能源技术而有所不同。

Response: Yes, renewable energy and energy-efficiency projects are regulated under sector-specific laws and policies. These projects may be subject to separate licensing, technical standards, and incentive frameworks. Regulatory requirements vary depending on project type and energy technology.

Q80.外商投资企业在环保合规方面最容易忽视的风险点有哪些?
What environmental compliance risks are most often overlooked?

答：企业在扩大生产能力或变更技术时，往往忽视及时更新环境许可的要求。不符合废弃物分类、危险废弃物储存及依法委托具备资质机构处置等规定的情况亦较为常见。企业在运营过程中，亦经常低估持续履行环境监测、信息申报及记录保存义务的重要性。此外，分包商或服务提供方未能符合监管标准，亦可能引发环境合规风险。
还需要注意的是，环境合规要求贯穿项目从规划、许可、建设到运营及退出的整个生命周期。企业需在项目全周期内持续履行环境监测、信息申报及整改等义务。主管机关可在任一阶段依法开展监督检查。

Response: Enterprises often overlook the need to update environmental permits when expanding production capacity or changing technology. Non-compliance with waste classification, hazardous waste storage, and licensed disposal requirements is also common. Companies frequently underestimate ongoing monitoring, reporting, and record-keeping obligations during operation. Environmental compliance risks also arise from subcontractors or service providers failing to meet regulatory standards.
It is also important to note that, environmental compliance is required from project planning and licensing through construction, operation, and closure. Enterprises must maintain environmental monitoring, reporting, and remediation obligations throughout the project lifecycle. Authorities may conduct inspections at any stage.



SECTION 9

TRADE, CUSTOMS & FOREIGN EXCHANGE

第九部分 贸易、海关与外汇

Q81.Are import and export activities subject to licensing or registration?
进出口活动是否需要取得许可或办理备案?

答：进出口活动可能需要依法办理商业登记，并且针对部分货物，还需取得特定的许可或批准。部分商品受附条件进出口管理、技术标准要求或配额管理制度约束。企业需遵守相应行业项下的贸易监管规定。

Response: Import and export activities may require business registration and, for certain goods, specific licenses or permits. Some goods are subject to conditional import or export control, technical standards, or quota management. Enterprises must comply with sector-specific trade regulations.

Q82.海关申报是否通过电子系统进行?
Are customs declarations conducted through electronic systems?

答：是的，越南海关申报主要通过电子通关系统进行。企业需以电子方式提交申报信息、配套文件及相关合规资料。根据风险管理评估结果，海关仍可能实施实物查验。

Response: Yes, Vietnam primarily conducts customs declarations through electronic customs clearance systems. Enterprises must submit declarations, supporting documents, and compliance information electronically. Physical inspections may still be conducted based on risk management assessments.

Q83.越南出口产品是否依法受到原产地规则的监管?
Are rules of origin legally regulated for exports from Vietnam?

答：是的，越南出口产品依法适用原产地规则，尤其是在主张自由贸易协定项下优惠待遇时。企业需证明其产品符合相应的原产地判定标准。为享受关税优惠，通常需提交原产地证书。

Response: Yes, exports from Vietnam are subject to statutory rules of origin requirements, particularly for free trade agreement benefits. Enterprises must demonstrate compliance with applicable origin criteria. Certificates of origin are generally required to claim preferential tariffs.

Q84.自由贸易协定项下的关税优惠是否自动适用?
Are free trade agreement tariff benefits automatically applied?

答：不，自由贸易协定项下的关税优惠并非自动适用。企业需提交有效的原产地证书，并满足相关合规条件。海关机关在核实符合条件后，方给予相应的关税优惠待遇。

Response: No, tariff preferences under free trade agreements are not automatically applied. Enterprises must submit valid certificates of origin and meet applicable compliance conditions. Customs authorities verify eligibility before granting tariff benefits.

Q85.外汇使用是否受到监管机关的管理和控制?
Is foreign exchange usage subject to regulatory control?

答：是的，外汇交易由越南国家银行实施监管。跨境支付、资本交易及外币使用均需符合相关监管程序。办理外汇交易时，通常需提供相应的支持性文件（例如银行就直接投资资本账户出具的确认函）。

Response: Yes, foreign exchange transactions are regulated by the State Bank of Vietnam. Cross-border payments, capital transactions, and foreign currency usage must comply with regulatory procedures. Supporting documentation (such as the bank letter confirmation regarding the Direct Investment Capital Account is typically required for foreign exchange transactions.

Q86.企业利润及分红是否可以依法汇回中国?
Can profits and dividends be remitted to China?

答：是的，外国投资者在履行完毕相关财务及税务义务后，可以依法将利润及分红汇出境外。汇款需通过指定的外商投资资本账户办理。投资者需确保符合信息申报及外汇管理方面的合规要求。

Response: Yes, foreign investors may remit profits and dividends abroad after fulfilling financial and tax obligations. Remittance must be conducted through designated investment capital accounts. Investors must ensure compliance with reporting and foreign exchange requirements.

Q87.越南是否对部分商品或服务实行价格管制?
Are pricing controls applied to certain goods or services?

答：是的，根据16/2023/QH15号《价格法》，越南对部分重要商品及受监管服务实行价格管理制度（例如电价、公共行政收费、电信接入服务、处理后的自来水等）。主管机关可能要求履行价格稳定、价格申报或价格登记等义务。价格管制范围取决于相关商品和服务的法定分类。

Response: Yes, Vietnam applies price management regulations to certain essential goods and regulated services (such as electricity price, public administrative charges, telecommunications connection services, treated water, etc.). Authorities may impose price stabilization, declaration, or registration requirements. The scope of price control depends on statutory classification of goods and services.

Q88.海关是否会开展通关后的稽查或审计?
Are post-clearance customs audits conducted?

答：是的，海关机关会开展通关后的稽查或审计，以核查企业是否符合海关申报及贸易监管要求。稽查内容通常包括商品分类、价值、原产地及税务合规情况。企业需在法定期限内妥善保存海关相关资料。

Response: Yes, customs authorities conduct post-clearance audits to verify compliance with customs declarations and trade regulations. Audits typically review classification, valuation, origin, and tax compliance. Enterprises must maintain customs records for statutory retention periods.

Q89.贸易合规是否由海关及其他主管部门进行监管?
Is trade compliance monitored by customs and other authorities?

答：是的，贸易合规由海关机关及相关行业主管部门共同监管。监管方式可能包括现场检查、许可合规审查及技术标准执行情况核查。企业可能面临跨部门协同开展的监管监督。

Response: Yes, trade compliance is monitored by customs authorities and relevant sector regulators. Oversight may include inspections, licensing compliance, and technical standards enforcement. Enterprises may be subject to coordinated regulatory supervision.

Q90.外商投资企业在进出口环节最常见的合规风险有哪些?
What are the most common import-export compliance risks?

答：进出口合规中常见风险包括商品归类错误、价值申报不当及原产地规则适用错误，进而可能导致补税及行政处罚。此外，未依法取得相关许可、未符合技术标准要求或违反限制类商品管理规定，亦属常见问题。报关资料不完整、不一致以及发票开具错误，在实践中亦较为常见。通关后稽查通常重点关注关联交易定价、优惠关税主张的合规性以及单证保存义务的履行情况。

Response: Common risks include incorrect customs classification, customs valuation, and misapplication of rules of origin, which may lead to tax reassessment and penalties. Enterprises also frequently face non-compliance with licensing requirements, technical standards, or restricted goods regulations. Incomplete or inconsistent customs documentation and invoicing errors are also common compliance issues. Post-clearance audits often focus on related-party pricing, preferential tariff claims, and record-keeping obligations.



SECTION 10

DISPUTE RESOLUTION & EXIT

第十部分 争议解决与退出机制

Q91.越南法院是否对涉及外商投资的商业纠纷享有管辖权?
Do Vietnamese courts have jurisdiction over commercial disputes involving foreign investors?

答：是的，凡与越南具有联系的商业纠纷，越南法院通常享有管辖权，包括涉及外商投资者的纠纷。具体管辖权的确定取决于合同约定、争议事项的性质以及适用的程序规则。外国当事人可以依法参与越南法院的诉讼程序。

Response: Yes, Vietnamese courts have jurisdiction over commercial disputes connected to Vietnam, including those involving foreign investors. Jurisdiction depends on contractual agreements, dispute subject matter, and applicable procedural rules. Foreign parties may participate in Vietnamese court proceedings.

Q92.仲裁是否被越南法律承认为争议解决方式?
Is arbitration recognized as a dispute resolution method?

答：是的，仲裁在越南被法律承认为合法且广泛使用的商业争议解决方式。当事人可以约定选择越南境内或境外的仲裁机构。仲裁协议须依法有效订立，方可在越南获得承认和执行。
越南解决商业争议的主要仲裁机构包括：
-Vietnam International Arbitration Centre（越南国际仲裁中心，VIAC）
-Pacific International Arbitration Centre（太平洋国际仲裁中心，PIAC）
-Vietnam Trade Arbitration Centre（越南贸易仲裁中心，VTA）
-Financial Commercial Arbitration Centre（金融商业仲裁中心，FCA）

Response: Yes, arbitration is recognized and widely used for commercial dispute resolution. Parties may agree to domestic or foreign arbitration institutions. Arbitration agreements must be validly concluded to be enforceable under Vietnamese law.
Here are some of main arbitration institutions for resolving commercial disputes in Vietnam:
- Vietnam International Arbitration Centre (VIAC).
- Pacific International Arbitration Centre (PIAC).
- Vietnam Trade Arbitration Centre (VTA).
- Financial Commercial Arbitration Centre (FCA).

Q93.在越南境外作出的仲裁裁决是否可以在越南申请执行?
Are arbitral awards issued outside Vietnam enforceable?

答：是的，在越南境外作出的仲裁裁决可以在越南申请承认和执行。执行需经过越南法院的承认程序，并符合相关国际公约及越南国内仲裁法律的规定。

申请执行的一方须向越南有管辖权的人民法院提交申请。自收到申请之日起五个工作日内，法院将决定是否受理、暂停或终止申请，或者进入听证程序。法院将审查仲裁裁决及相关证明文件（例如经具有资质的翻译人员出具的仲裁裁决书译本），以确认其是否符合越南法律规定的承认条件。若裁决符合相关法律标准，法院将作出承认裁决的决定。裁决一经承认，即具有与越南国内法院判决相同的法律效力，并可通过民事执行程序予以执行。

根据92/2015/QH13号《民事诉讼法》，当被申请执行人向法院提交的反对法院承认申请的证据成立，且该仲裁裁决属于下列情形之一时，法院不予承认该境外仲裁裁决：:

a）根据分别适用于仲裁协议各方的法律，当事人不具备订立该仲裁协议的行为能力；

b）仲裁协议根据当事人选择适用的法律无效；或者在当事人未选择适用法律的情况下，根据裁决作出地法律无效；

c）被申请执行的机关、组织或个人未被及时且适当地通知仲裁员的指定以及境外仲裁程序的进行，或者因其他正当理由未能行使其程序性权利；

d）境外仲裁裁决涉及的争议事项并非当事人请求仲裁解决的事项，或超出仲裁协议约定的范围。若裁决内容中可分割出属于仲裁请求范围的部分，该部分仍可在越南获得承认和执行；

e）境外仲裁庭的组成和/或仲裁程序不符合仲裁协议约定，或在仲裁协议未作约定的情况下，不符合裁决作出地法律；

f）境外仲裁裁决尚未对当事人发生约束力；

g）该仲裁裁决已被裁决作出地国家或适用法律所属国家的主管机关撤销或停止执行。

此外，在下列情形下，越南法院亦不予承认境外仲裁裁决：

a）根据越南法律，该争议不属于仲裁事项；

b）承认和执行该境外仲裁裁决违反越南社会主义共和国法律的基本原则。

Response: Yes, foreign arbitral awards may be recognized and enforced in Vietnam. Enforcement is subject to court recognition procedures and compliance with applicable international conventions and domestic arbitration law. Courts may refuse enforcement under limited statutory grounds.

The party seeking enforcement must file a petition to a competent People’ s Court in Vietnam, within 5 working days, the court will decide whether to admit the case for review, suspend or terminate the application, or proceed to a hearing. The court examines the award and supporting documents (such as certified translation of arbitral awards) to ensure they meet the conditions for recognition under Vietnamese law. If the award meets the legal criteria, the court issues a decision recognizing the award.

Once recognized, the award has the same legal effect as a domestic court judgment and can be enforced through civil judgment enforcement mechanisms.

The Court shall not recognize foreign arbitral awards when deeming that the evidences provided by the judgment debtors to the Court for appealing against the application for recognition are well-grounded and the arbitrator's award falls within one of the following cases:

a) The parties of the arbitration agreement do not have capacity to conclude such agreement according to law applicable to each party;

b) The arbitration agreement is not legally effective according to the law of a country which is chosen to be applied or according to the law of where the award is made in case the parties cannot choose a law to be applied to such agreement;

c) The judgment debtors being agencies, organizations and individuals are not promptly and conformably notified of the appointment of arbitrator officer and of procedures for processing the disputes at foreign arbitrator, or due to other plausible reasons, such agencies, organizations and individuals cannot exercise their procedure rights;

d) The foreign arbitrator's award over a dispute is not requested to be settled by any parties or exceeds the request of parties of the arbitration agreement. If it is able to separate the parts of the decision on the matter which are requested and not requested to be settled at foreign arbitrator, the decision on the matter requested to be settled may be recognized and enforced in Vietnam;

e) Compositions of foreign arbitrator and/or procedures for settlement of disputes conducted by foreign arbitrator is not conformable to the arbitration agreement or to the law of the country where the foreign arbitrator's award has been made, in case the arbitration agreement does not provide for such matters;

f) The foreign arbitrator's award has not taken compulsory legal effect on parties;

g) The enforcement of the foreign arbitrator's award has been canceled or terminated by a competent agency of the country where such award is made or the home country of the law that is applied.

2. The foreign arbitral awards shall also not be recognized in the Vietnam's Court deems that:

a) According to Vietnam's law, the dispute shall not be settled according to arbitral procedures;

b) The recognition and enforcement in Vietnam of foreign arbitrator's award are contrary to basic principles of law of the Socialist Republic of Vietnam.

Q94.越南法律是否承认调解作为争议解决方式?
Is mediation recognized under Vietnamese law?

答：是的，调解作为争议解决方式在越南法律框架下受到承认。调解可以通过法院附设的调解机制或商事调解机构进行。经当事人达成的调解协议在符合条件的情况下可以具有法律约束力。在特定条件下，法院亦可对成功达成的调解结果予以确认：自调解笔录之日起七日内，如任何一方未提出书面异议，则该调解结果（i）对与该案件事项作出完全且终局性的解决；（ii）视为已被各方当事人接受。

Response: Yes, mediation is recognized under Vietnamese law and may be conducted through court-annexed or commercial mediation institutions. Mediation agreements reached by parties may be legally binding. Courts may recognize successful mediation outcomes under certain conditions that the parties agree that, unless either party raises a written objection within seven (7) days from the date of the mediation minutes, the mediation outcomes shall (i) fully and finally settled all matters relating to the case (ii) be deemed accepted.

Q95.越南法院的判决和裁定是否向公众公开?
Are court judgments and decisions publicly accessible?

答：是的，越南法院的部分判决和裁定会通过官方司法信息平台向公众公开。公开的官方门户网站为：https://congbobanan.toaan.gov.vn/
公开范围受保密义务及个人隐私保护要求的限制。涉及敏感事项或特定信息的案件，可能不予公开披露。

Response: Yes, many court judgments and decisions are published on official judicial information portals. Publication is subject to confidentiality and privacy restrictions. Certain sensitive cases or information may not be publicly disclosed.
Please find official judicial information portal: https://congbobanan.toaan.gov.vn/

Q96.外国投资者进行股权转让时，是否需要审批或申报?
Are share transfers by foreign investors subject to approval or notification?

答：是的，环境违法行为依据环境法律法规需承担相应的行政处罚及整改责任。情节严重的，可能导致暂停生产经营或承担进一步的法律责任。具体处罚幅度取决于违法行为的严重程度及其后果，由行政部门依据第45/2020/NĐ-CP号法令《关于环境保护领域行政违法行为处罚的规定》等相关规定处罚。

Response: Yes, share transfers involving foreign investors may require regulatory approval or notification depending on ownership ratios and business sectors. Enterprise registration updates are generally required following completion of the transfer. Additional licensing conditions may apply in restricted industries.

Q97.并购交易是否需要接受监管机关审查?
Are mergers and acquisitions subject to regulatory review?

答：是的，并购交易可能需接受投资、竞争及特定行业监管机关的审查。是否需要申报或取得批准，取决于交易金额、市场集中度及所涉行业。主管机关将重点审查交易是否符合竞争及市场准入规定。

Response: Yes, mergers and acquisitions may be subject to investment, competition, and sector-specific regulatory review. Notification or approval requirements depend on transaction value, market concentration, and business sector. Authorities assess compliance with competition and market access regulations.

Q98.企业解散及清算程序是否有明确法律规定?
Are dissolution and liquidation procedures clearly prescribed?

答：是的，企业解散及清算程序受企业法及投资法等法律法规明确规范。企业需依法完成内部决议程序、资产清算、债权人清偿及相关监管申报。在依法完成清算程序前，企业不得办理注销登记。

Response: Yes, dissolution and liquidation procedures are regulated under enterprise and investment laws. Companies must complete corporate approvals, asset liquidation, creditor settlement, and regulatory filings. Liquidation must follow statutory procedures before company deregistration.

Q99.投资退出前是否必须结清税务、劳动及合规事项?
Must tax, labor, and compliance matters be settled prior to exit?

答：是的，在实施投资退出或清算前，企业必须结清尚未履行的税务义务、员工相关权益及其他合规事项。主管机关可能要求出具税务清算证明及合规确认文件。未妥善处理相关义务的，可能导致注销程序延误或无法完成。

Response: Yes, enterprises must settle outstanding tax obligations, employee entitlements, and regulatory compliance matters before exit or liquidation. Authorities may require tax clearance and compliance confirmation. Failure to settle obligations may delay or prevent deregistration.

Q100.中国投资者是否可以依法实现全部退出?
Is full divestment by Chinese investors legally permitted?

答：是的，包括中国投资者在内的外国投资者依法可以实现对越南投资项目的全部退出。投资退出须符合投资、外汇、税务及公司法等相关规定。

在启动投资退出或清算程序前，企业需结清全部未清偿的税务义务，并向主管机关申请税务清算确认。用人单位还需依法完成员工解除手续、支付补偿金并结清社会保险费用。此外，企业需完成年度或清算财务报表审计、债权人清偿及资产处置等程序。外国投资者在汇回资金前，还需确保符合外汇管理、投资申报及企业注销等方面的合规要求。在依法完成各项退出程序前，相关资金不得汇出境外。

Response: Yes, foreign investors, including Chinese investors, are legally permitted to fully divest from Vietnamese investments. Divestment must comply with investment, foreign exchange, tax, and corporate regulations.

Enterprises must settle all outstanding tax obligations and obtain tax clearance from competent authorities. Employers must finalize employee terminations, severance payments, and social insurance obligations in accordance with labor laws. Companies must also complete financial statement audits, creditor settlements, and asset disposal procedures. Foreign investors must ensure compliance with foreign exchange, investment reporting, and deregistration requirements before repatriating funds. Completion of statutory exit procedures is required before funds may be repatriated.



参考资料

— 参考资料 —

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Ordinance No. 28/2005/PL-UBTVQH11 of December 13th, 2005, on foreign exchange control, as amended and supplemented by Ordinance No. 06/2013/UBTVQH13 of March 18, 2013

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3.越南国家统计总局官方网站
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Law on Enterprises dated 17 June 2020 No. 59/2020/QH14

9.2024年11月26日颁布的第48/2024/QH15号《增值税法》
Law on Value Added Tax dated 26 November 2024 No. 48/2024/QH15

10.2011年3月29日颁布的第67/2011/QH12号《独立审计法》
Law on Independent Audit dated 29 March 2011 No. 67/2011/QH12

11.2015年11月20日《第88/2015/QH13号会计法》，并经2024年11月29日第56/2024/QH15号法律第2条第3款修订
Law on Accounting dated 20 November 2015 No. 88/2015/QH13, as amended by Article 2.3 of Law No. 56/2024/QH15 dated 29 November 2024

12.2025年8月7日颁布的第219/2025/ND-CP号法令《关于在越南工作的外国劳动者在越南工作的规定》
Decree No. 219/2025/ND-CP dated August 7, 2025 on foreign workers working in Vietnam

13.2022年1月17日颁布的第12/2022/ND-CP号法令《关于违反劳动、社会保险及越南劳动者出国工作相关规定的行政处罚》
Decree No. 12/2022/ND-CP dated January 17, 2022 on penalties for administrative violations against regulations on labor, social insurance, and Vietnamese guest workers

14.2020年12月14日颁布的第145/2020/ND-CP号法令《关于对《劳动法》中有关劳动条件和劳动关系若干条款的实施细则》
Decree No. 145/2020/ND-CP dated December 14,2020 on elaborating certain articles of the Labor Code on working conditions and labor relations

15.2024年1月18日颁布的第31/2024/QH15号《土地法》
Law on Land dated 18 January 2024 No. 31/2024/QH15

16.2024年7月29日颁布的第101/2024/ND-CP号法令《关于基础土地调查、土地及附着于土地的财产登记、土地使用权及附着于土地财产所有权证书签发以及土地信息系统的规定》
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17.2017年5月5日颁布的第04/2017/NQ-HDTP号决议《关于对《民事诉讼法》第92/2015/QH13号第192条第1款及第3款若干规定（关于退回起诉状及重新起诉权利）的适用指引》
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22.2025年12月11日颁布的第143/2025/QH15号《投资法》
Law on Investment No. 143/2025/QH15 dated 11 December 2025

23.**Decree 96/2026/ND-CP dated March 31, 2026 on elaborating and providing guidelines for implementation of certain Articles of the Law on Investment**
2026年3月31日颁布的第61/2020/QH14号《96/2026/NĐ-CP号法令，《关于对<投资法>若干条款的详细规定及实施指南》

Unless otherwise specified, all reference materials were last accessed on 10 February 2026.
如无特别说明，参考资料最后查阅时间为2026年3月31日。

手册设计理念：红土金海，越见未来

本手册的色彩设计以**“火漆红”**与**“稻穗金”**为主调，辅以**“深海蓝”**作为关键点缀，并将越南标志性的**“斗笠”**作为视觉意象贯穿其中。这一设计不仅是对**越南社会主义共和国自然风貌与人文底蕴**的深情致敬，更是对中越“两廊一圈”与“一带一路”深度对接的战略隐喻。

火漆红，源自越南国旗的主色调与这片土地炽热的生命力。它象征着越南作为社会主义国家的坚定底色，也代表着其开放包容的胸怀与蓬勃向上的发展热情。这抹红色，是对越南历史传统与民族精神的礼赞，更寓意着中越两国在政治互信基础上的紧密相连，如同红土般深厚坚实。

稻穗金，既取自越南国旗上闪耀的五角星，也呼应着稻麦成熟的金色光芒。它代表着越南作为“世界粮仓”的富饶禀赋，也象征着国家发展的光明前景与合作带来的金色机遇。不仅诠释了越南在农业现代化与经济腾飞中的成就，也寓意着双方合作结出的累累硕果，预示着从资源禀赋向可持续繁荣的金色未来。

深海蓝的点缀，寓意着“扬帆出海”的辽阔视野与无限机遇。它既代表了环绕越南的浩瀚海域，更象征着中国企业跨越山海、投身越南市场蓝海的勇气与智慧。这抹蓝色，是连接中越两国的海上纽带，也是企业在国际化浪潮中乘风破浪、通达四方的战略航道。

斗笠，作为底图的文化符号，是越南人民勤劳智慧的象征，也是遮风挡雨、守护家园的图腾。它在画面中若隐若现，寓意着在复杂的国际商业环境中，专业的法律服务与合规指引如同这顶斗笠，为企业提供坚实的庇护与支撑，助力企业在异国他乡扎根生长，实现本土化共生。

当火漆红、稻穗金与深海蓝交织，与斗笠符号辉映，寓意着中越合作在尊重自然与文化的基础上，正共同开拓一条互通共荣、韧性可持续的发展新航道。愿这本手册能助力中国企业在这片红土金穗、蓝海扬帆的热土上，绘就互联互通、合作共赢的崭新画卷。


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北京浩天律师事务所

地址：北京市朝阳区东三环中路5号财富金融中心3、11、12层
电话：+86 10 65028888
邮编：100020

北京浩天（海口）律师事务所

地址：海南省海口市龙华区滨海大道105号百方广场A座8层
电话：+86 898 6895 1806
邮编：570125

DSEA LEGAL 新加坡办公室
地 址： 600 North Bridge Road, #13-06 Parkview Square, 188778 Singapore
电话： +65 62 26 29 69

DSEA LEGAL 越南办公室
地 址： Havana Tower - Unit 1601,132 Ham Nghi Street, Ben Thanh Ward, Ho Chi Minh City, 700000, Vietnam
电话：+ 84 (0)2839100917