

KEY AMENDMENTS TO VIETNAM'S ADVERTISING LAW

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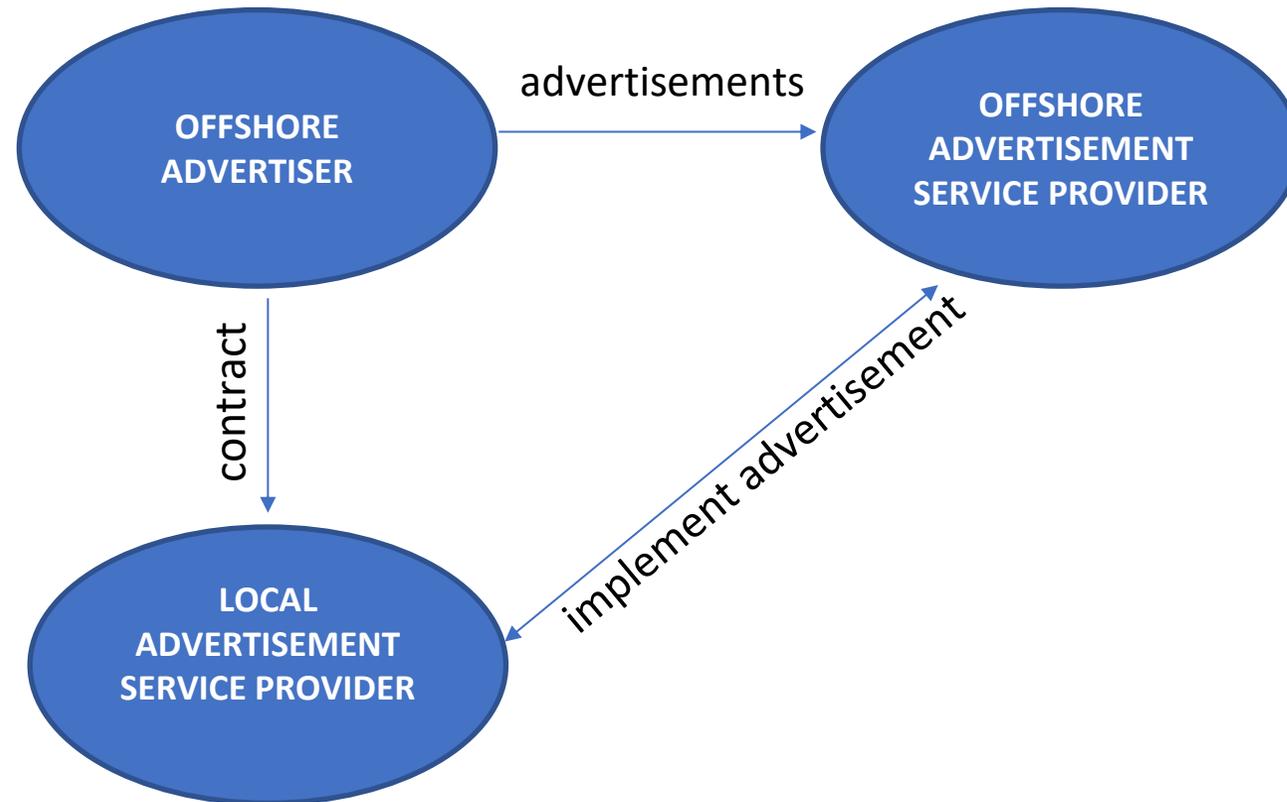
LEGAL DOCUMENTS

- Advertising Law No. 16/2012/QH13 dated June 21, 2012, as amended by Law No. 75/2025/QH15 dated June 16, 2025 (collectively called “**Advertising Law**”);
- Government’s Decree No. 181/2013/ND-CP dated November 14, 2013 guiding the Advertising Law, as amended by Decree No. 70/2021/ND-CP dated July 20, 2021, which was effective until February 15, 2026 (collectively called “**Previous Decrees**”);
- Government’s Decree No. 342/2025/ND-CP dated December 26, 2025, which came into effect on February 15, 2026 (known as “**New Decree**”) and replaced the Previous Decrees.

CROSS-BORDER ADVERTISING

- **Cross-border advertising services** include activities where an organization located abroad uses services hosted on equipment systems located outside Vietnam to deliver advertising services to users in Vietnam via the Internet (sometimes called “**offshore advertising service provider**”).
- **Offshore advertisement service provider** operates a website to render advertising services (also called “**offshore advertising platform**” eg, Google, Facebook, LinkedIn, YouTube).
- **Offshore advertiser that wishes to advertise itself or promote its products/goods/services, in Vietnam through cross-border advertising.**
- All must engage a local advertisement service provider to actually carry out the advertising activities.

RELATIONSHIP



Compliance checklist

	Offshore advertising service provider (1)		Local advertising service provider (2)	
	Previous Decrees	New Decree	Previous Decrees	New Decree
Notification to Ministry of Culture, Sports and Tourism	Yes at least 15 days before cross-border advertising services are provided in Vietnam	Yes prior to provision of cross-border advertising services in Vietnam	No	Yes prior to provision of online advertising services in Vietnam
Periodic/Ad hoc reporting to Ministry of Culture, Sports and Tourism	No	Yes by every November 25, or upon request	Yes prior to every December 31, or upon request	Yes by every November 25, or upon request
Tax obligations	Yes register tax code with General Tax Department, declare and pay foreign contractor taxes under Circular 80/2021/TT-BTC of Ministry of Finance dated September 29, 2021		Yes declare, withhold taxes on behalf of the offshore advertising service provider, if offshore entity does not register tax code in Vietnam	

Randum list of foreign suppliers registered on the General Tax Department site (extract from website <https://etaxvn.gdt.gov.vn/nccnn>)

198	9000000327	META PLATFORMS IRELAND LIMITED	27/05/2022 10:23:13
199	9000000302	Hostinger PTE Ltd.	27/05/2022 10:23:08
200	9000000292	META PLATFORMS TECHNOLOGIES IRELAND LIMITED	27/05/2022 10:22:58
201	9000000285	FACEBOOK PAYMENTS INTERNATIONAL LIMITED	27/05/2022 10:22:52
211	9000000126	LinkedIn Singapore Pte. Ltd.	18/04/2022 08:41:35
212	9000000119	EZVIZ INTERNATIONAL LIMITED	18/04/2022 08:41:25
213	9000000101	Educational Testing Service	13/04/2022 16:21:51
214	9000000091	Blizzard Entertainment Inc	06/04/2022 14:41:27
215	9000000084	TIKTOK PTE. LTD.	04/04/2022 11:07:49

ONLINE ADVERTISING

Online advertising includes on online newspapers, electronic information portals, social networks, online applications, and internet-connected digital platforms.

- clear identification signs to distinguish advertising content from non-advertising content;
- a visible feature or icon to enable a recipient to turn off the advertisement, report violations, and reject inappropriate advertising contents, for non-fixed position advertisements;
- for an advertisement containing links to other content, the linked content to be monitored by the advertisement publishers/advertising service providers;
- a social network service provider that offers tools to clearly distinguish advertising content from other contents.

ONLINE ADVERTISING

- an online advertising service provider must notify its contact information to the authorities, verify the identity of advertisers in the form of business registration certificates/identity card/equivalent documents;
- an online advertising service provider must retain information/dossiers on its advertising activities and provide them to the authorities upon request;
- an online advertising service provider must develop technical solutions to control and remove unlawful advertisements, set up a mechanism to resolve complaints related to online advertising services;
- an online advertising service provider must submit annual/ad hoc reports to the authorities.

Organizations and individuals engaged in online advertising must block, remove advertisements that violate rules, and must do so within 24 hours from the time appropriate state agencies request. Telecommunications enterprises/Internet service providers must block unlawful advertisements upon request by the Ministry of Culture, Sports and Tourism and the Ministry of Public Security.

ENDORSEES IN ADVERTISING

Key opinion leaders (KOLs) or key opinion consumers (KOCs) frequently publish advertising content.

Subject	Advertising Law 2012	Advertising Law amendments 2025 (Effective from 01/01/2026)
Advertising endorser (KOL/KOC)	Failure to clearly discharge their obligations	Take personal responsibility to examine documents related to the advertised products/goods/services; not to promote products/goods/services that have not been used/understood; to notify their advertising activities before and during the time when the advertisement is presented.
Online advertising platform/Advertisement publisher/Advertising endorser	General regulations on censorship	Take responsibility to handle, remove infringing content within 24 hours following request by the authorities.