

CRIMINAL LIABILITY OF COMMERCIAL LEGAL ENTITIES UNDER THE PROVISIONS OF THE VIETNAMESE CRIMINAL LAW

RESPONSABILIDADE CRIMINAL DE PESSOAS JURÍDICAS COMERCIAIS NOS TERMOS DAS DISPOSIÇÕES DO CÓDIGO PENAL VIETNAMITA

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Trần Văn Tuân*

*Faculty of Law and Politics, University of Transport Technology, Vietnam

Orcid: <https://orcid.org/0009-0009-3341-860X>

tranvantuan@gmail.com

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Abstract

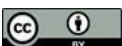
The 2015 Penal Code of Vietnam for the first time establishes the criminal liability of commercial legal entities (CLEs), including foreign legal entities, marking a significant milestone in Vietnam's criminal policy. The recognition of CLEs as subjects of criminal offenses contributes to enhancing the effectiveness of crime prevention and control in the economic and environmental sectors, while also strengthening the legal accountability of enterprises. However, in practice, this policy still encounters various institutional limitations and inconsistencies that hinder law enforcement. Based on an analysis of the provisions of the 2015 Penal Code, this article identifies the existing shortcomings and proposes solutions to improve the legal framework governing the criminal liability of CLEs.

Keywords: Commercial Legal Entity. Criminal Liability. Penal Code.

Resumo

O Código Penal do Vietnã de 2015 estabeleceu, pela primeira vez, a responsabilidade penal de pessoas jurídicas comerciais (PJsCs), incluindo pessoas jurídicas estrangeiras, marcando um marco significativo na política penal vietnamita. O reconhecimento das PJsCs como sujeitos de crimes contribuiu para o aumento da eficácia da prevenção e do controle da criminalidade nos setores econômico e ambiental, além de fortalecer a responsabilização legal das empresas. No entanto, na prática, essa política ainda enfrenta diversas limitações e inconsistências institucionais que dificultam a aplicação da lei. Com base em uma análise das disposições do Código Penal de 2015, este artigo identifica as deficiências existentes e propõe soluções para aprimorar o arcabouço legal que rege a responsabilidade penal das PJsCs.

Palavras-chave: Pessoa Jurídica Comercial. Responsabilidade Penal. Código Penal.



1 INTRODUCTION

In the course of social development, crime has always been a pressing issue that commands the constant attention of the State, which has consequently adopted numerous policies aimed at prevention and enforcement. The 2015 Penal Code, as amended and supplemented in 2017 (hereinafter referred to as the 2015 Penal Code), represents a significant milestone in the evolution of Vietnam's socialist rule-of-law criminal justice policy, embodying substantial progress in criminal legislative thinking.

Among the notable innovations introduced by the 2015 Penal Code, for the first time in Vietnam's legal history, criminal liability has been established for commercial legal entities (CLEs). This marks a reform-oriented legal perspective within Vietnam's criminal law policy, reflecting the growing development of the socialist-oriented market economy and aligning with the continuous advancement of the national judicial reform strategy.

Nevertheless, after several years of implementation, the 2015 Penal Code has revealed various shortcomings and limitations, necessitating the refinement of its provisions concerning the criminal liability of CLEs. Such improvements are required to meet practical demands in addressing violations within economic and environmental sectors, to better safeguard the rights of victims harmed by corporate misconduct, and to ensure consistency with the broader context of globalization and international integration, particularly as Vietnam is a signatory to key international conventions on crime prevention, such as the 2000 United Nations Convention against Transnational Organized Crime and the 2003 United Nations Convention against Corruption.

2 OVERVIEW

The criminal liability of CLEs has consistently attracted the attention of scholars in Vietnam. It is also a matter of considerable importance for enterprises investing in Vietnam. Recent Vietnamese scholarship on this topic includes: LL.M., Ph.D. candidate Bach Ngoc Du (2019), "Prosecuting CLEs for Criminal Offences," published in *Electronic People's Court Journal*; Vu Van Tu & Le Van Cong (2024), "On the Grounds and Conditions for the Criminal Liability of Commercial Legal Entities," in *Procuracy Journal Online*; Dang Thi Van Khanh (2024), "A Study of the Penal Code Provisions on

the Criminal Liability of Commercial Legal Entities,” in *Industry and Trade Review*; Ph.D., Nguyen Trong Tuan & Dao Ngan (2021), “Criminal Liability of Commercial Legal Entities,” in *Democracy and Law Journal*; and Dang Dinh Thai & Nguyen Van Linh (2024), “Criminal Liability of CLEs and Proposals for Legal Improvement,” in *Vietnam Lawyers Journal*.

The foregoing studies address a wide range of issues related to criminal liability and CLEs but have not yet provided an in-depth analysis specifically of the criminal liability of CLEs in connection with the foreign-related element. Building on and extending prior research, this article undertakes a relatively detailed and comprehensive examination of the criminal liability of CLEs in Vietnam in general, and of foreign-related CLEs in particular.

3 RESEARCH METHODS

To conduct this research, the authors employ a qualitative research approach based on secondary data sources, combined with analytical, synthetic, and inductive methods. These methods are used to assess various legal issues concerning the criminal liability of CLEs in recent years, to evaluate the existing limitations and obstacles within the criminal law provisions on the criminal liability of CLEs in general, and of foreign-related CLEs in particular.

4 RESULTS AND DISCUSSION

4.1 Theoretical basis and regulations on criminal liability for commercial legal entities

According to the Legal Dictionary, criminal liability refers to the responsibility borne by an offender to submit to coercive measures imposed by the State in accordance with the provisions of criminal law (**Institute of Legal Science, 1999**). Pursuant to Article 2 of the 2015 Penal Code, the basis of criminal liability lies in the legal consequences of a criminal act, reflected in the conviction and punishment of an individual or a CLE. From this understanding, criminal liability can be regarded as the most severe form of legal

responsibility imposed by the State upon subjects who commit criminal acts, serving the purposes of punishment, education, and crime prevention.

According to Article 74 of the 2015 Civil Code, a legal entity is an organization recognized by the State as having independent legal personality in legal relations, possessing its own assets, bearing liability with those assets, and participating in legal relations in its own name and on an independent basis. Accordingly, legal entities are classified into two categories: CLEs and non-CLEs. The 2015 Civil Code defines a CLE as one whose primary objective is to seek profit, and such profit is distributed among its members. In contrast, a non-CLE is one whose principal purpose is not profit-making. CLEs include enterprises and other economic organizations. Their establishment, operation, and dissolution are governed by the provisions of the Civil Code, the Law on Enterprises, and other relevant legal instruments. Thus, under Article 2 of the 2015 Penal Code, it can be inferred that not every legal entity qualifies as a subject of criminal liability, only CLEs possess the legal capacity to bear criminal liability.

Article 8 of the 2015 Penal Code defines a crime as a socially dangerous act prescribed by the Penal Code, committed intentionally or unintentionally by a person with criminal liability capacity or by a commercial legal entity, which violates the independence, sovereignty, unity, and territorial integrity of the Fatherland, the political regime, economic system, culture, national defense, security, social order, and safety, the lawful rights and interests of organizations, or the human rights and lawful rights and interests of citizens, as well as other areas of the socialist legal order that, under this Code, are subject to criminal sanction. From the perspective of criminal law science, this concept can be defined as follows: A CLE committing a crime refers to a CLE that, either intentionally or unintentionally, commits a socially dangerous act prescribed in the Penal Code, thereby infringing upon protected legal interests recognized and safeguarded by the Code, and consequently becoming subject to criminal prosecution. Based on these definitions, the author proposes that the criminal liability of a CLE constitutes the adverse legal consequence that the entity must bear when it engages in a socially dangerous act defined as a crime under the Penal Code. This liability is manifested through the conviction and imposition of criminal sanctions by a court in accordance with the provisions of criminal law. The prosecution of CLEs aims to ensure deterrence and the prevention of crimes within the spheres of economic and environmental activity, while

also fostering compliance with the law among business organizations operating within the socialist-oriented market economy.

On the principles governing the handling of criminally liable CLEs, clause 2, Article 3 of the 2015 Penal Code stipulates five fundamental principles applicable to the handling of criminally liable CLEs, reflecting the spirit of the rule of law, equality, and humanitarianism embedded in the State's criminal policy (Bach Ngoc Du, 2019).

First, every criminal act committed by a CLE must be promptly and fairly detected and dealt with in accordance with the law, ensuring objective investigation, prosecution, and adjudication. It aims to avoid both impunity and wrongful conviction, thereby reinforcing public confidence in the legal system.

Second, all CLEs committing crimes are equal before the law, regardless of ownership form or economic sector, thereby affirming fairness and consistency within the State's criminal justice policy.

Third, strict punishment shall be imposed on CLEs that engage in professional or sophisticated criminal activities or cause particularly serious consequences, in order to ensure deterrence and prevent the abuse of legal entities for criminal purposes.

Fourth, leniency shall be shown toward CLEs that actively cooperate with law enforcement authorities, voluntarily remedy or compensate for damages, or take measures to prevent harmful consequences. This principle embodies the humanitarian nature of the law and encourages voluntary compliance, self-correction, and legal reform within enterprises.

Particularly, Article 6 of the 2015 Penal Code expands the scope of criminal liability for CLEs beyond the territory of Vietnam, encompassing criminal acts committed abroad by foreign commercial legal entities. Specifically, a foreign CLE may still be held criminally liable if its criminal act violates the rights and lawful interests of Vietnamese citizens, the interests of the Socialist Republic of Vietnam, or as provided under international treaties to which Vietnam is a party. This provision carries profound significance as it demonstrates respect for and protection of national sovereignty, while simultaneously reflecting Vietnam's proactive stance and commitment to international cooperation in combating transnational crime. The recognition of criminal liability for foreign CLEs not only ensures equality among domestic and foreign business entities but also enhances the effectiveness of law enforcement, prevents foreign-related violations,

safeguards the investment environment, and reinforces Vietnam's legal credibility in international relations.

On the basis and scope of criminal liability, clause 2, Article 2 of the 2015 Penal Code stipulates that: "Only CLEs committing an offense specified in Article 76 of this Code shall bear criminal liability." (Vu Van Tu & Le Van Cong, 2024). This provision indicates that not all criminal offenses may have a CLE as the subject of criminal liability; rather, only in specific circumstances does the law recognize legal entities as capable of bearing such liability. Pursuant to Article 76 of the 2015 Penal Code, a CLE may be prosecuted only for certain offenses within three main groups: (i) offenses infringing upon the order of economic management, (ii) environmental crimes, and (iii) the crimes of terrorism financing and money laundering. These are specifically enumerated under Articles 188, 189, 190, 191, 192, 193, 194, 195, 196, 200, 203, 209, 210, 211, 213, 216, 217, 225, 226, 227, 232, 234, 235, 237, 238, 239, 242, 243, 244, 245, 246, 300, and 324. Among these 33 offenses, 22 out of 47 belong to the category of economic management crimes — for instance, smuggling, tax evasion, and violations of regulations on forest exploitation and protection; 9 out of 12 fall within the category of environmental crimes — such as causing environmental pollution, importing waste into Vietnam, or destroying forests; and only 2 out of 68 are offenses against public safety and order, namely, terrorism financing and money laundering. "These are offenses that the legislature has abstracted from practical experience in combating crime, reflecting their complexity, high degree of danger, and substantial harm to society. Furthermore, these offenses represent those required to be domestically incorporated from international treaties to which Vietnam is a signatory or participant." Although the law does not provide detailed provisions on cases where foreign CLEs commit crimes, Article 6 of the 2015 Penal Code affirms that such entities remain subject to criminal liability under the same scope and principles as domestic CLEs. This provision demonstrates the comprehensiveness and inclusiveness of Vietnam's criminal law, ensuring equal treatment between domestic and foreign legal entities, while simultaneously affirming national sovereignty and Vietnam's commitment to the global effort to combat transnational crime.

On the conditions for criminal liability, a CLE shall be subject to criminal liability only when its criminal act satisfies the conditions prescribed in Article 75 of the 2015 Penal Code (as amended and supplemented in 2017). This provision clearly defines the scope and legal basis for application, ensuring that the handling of CLEs committing

crimes is both strict and fair, while also consistent with the legal nature and organizational characteristics of business entities. These conditions are uniformly applicable to all CLEs, regardless of whether the entity is Vietnamese or foreign, provided that the criminal act committed violates the protected interests and legal objects safeguarded by the criminal law of Vietnam.

First, the criminal act must be committed in the name of the CLE, meaning that the entity is the subject of the offense. A legal entity, as a social construct distinct from a natural person, cannot itself directly commit a criminal act; rather, it acts through individuals engaged in its operations (such as its leaders, legal representatives, managers, or authorized persons). The legal representative of a CLE is an individual who represents the entity in exercising rights and obligations arising from its transactions, in legal proceedings as plaintiff or defendant, or in other matters prescribed by law. Consequently, the acts of such individuals are deemed to be the acts and will of the CLE, thereby generating rights and obligations for the entity. Through these acts, the CLE may violate social relations protected under criminal law.

Second, the criminal act must be committed for the benefit of the CLE—that is, the representative performs the act with the intention of bringing common benefit to the entity, which thereby becomes the beneficiary of the offense (the individuals acting on behalf of the CLE do so to pursue collective or organizational interests, which may take the form of property, money, or other material advantages). Conversely, if the individual commits a criminal act for personal gain rather than for the benefit of the CLE, that individual alone bears criminal liability, not the CLE. This principle also applies to foreign CLEs whose criminal acts are intended to obtain illicit profits in Vietnam or cause harm to the lawful rights and interests of Vietnamese organizations or individuals.

Third, the criminal act must be committed under the direction, management, or approval of the CLE: A legal entity, being an organized and independent participant in legal relations, exercises its functions, duties, and authority by formulating operational policies and assigning roles to its members. Accordingly, a CLE shall bear criminal liability for acts committed by its members under such authorization. However, if a criminal act occurs without the CLE's direction, control, or authorization, the entity shall not be held criminally liable. Such direction or approval is typically manifested through a formal decision signed by the CLE's legal representative. For foreign CLEs, this authorization or approval may be expressed in written form, electronic communication,

or through a resolution or decision issued by a parent company or governing body abroad, provided that such instruction has binding effect on the CLE's operations in Vietnam.

Fourth, the offense must fall within the statute of limitations for criminal prosecution as stipulated in clauses 2 and 3, Article 27 of the Penal Code. Whether committed by a natural person or a CLE, all offenses are subject to statutes of limitation. Under these provisions, the limitation period for CLEs is: five years for less serious crimes; ten years for serious crimes; fifteen years for very serious crimes, and twenty years for particularly serious crimes. The classification of an offense's seriousness (less serious, serious, very serious, or particularly serious) is defined in clause 2, Article 9 of the 2015 Penal Code, based on the nature and degree of social danger posed by the act, corresponding to the offenses enumerated in Article 76. As with natural persons, the limitation period for prosecuting a CLE begins on the date the offense is committed. If, within that period, the CLE commits a new offense punishable by a maximum imprisonment term exceeding one year for an individual, the limitation for the earlier offense shall recommence from the date of the new offense.

Moreover, holding a CLE criminally liable does not exclude the liability of individuals involved. This constitutes an essential legal basis for determining appropriate criminal sanctions for CLEs, particularly those that are foreign-invested entities operating in Vietnam. Failure to properly and comprehensively consider these conditions may lead to wrongful convictions or impunity, causing serious implications for the rights and interests of both CLEs and related individuals.

On penalties imposed CLEs, Pursuant to Article 33 of the 2015 Penal Code, the system of principal penalties applicable to CLEs includes: fines (Article 77), suspension of operations for a definite term (Article 78), and permanent cessation of operations (Article 79). The additional penalties that may be imposed on CLEs include: prohibition from doing business or engaging in certain fields of activity (Article 80), prohibition from raising capital, and fines (where not applied as a principal penalty). For foreign CLEs committing crimes within the territory of Vietnam, or crimes committed outside Vietnam that infringe upon the rights and lawful interests of Vietnamese citizens or the State of the Socialist Republic of Vietnam, these penalties remain applicable in accordance with the principle of territorial sovereignty and the international treaties to which Vietnam is a party (Dang Thi Van Khanh, 2024). In addition, the 2015 Penal Code provides detailed provisions concerning: Judicial measures applicable to CLEs (Article 82); Bases for

determining penalties (Article 83); Mitigating circumstances of criminal liability (Article 84); Aggravating circumstances of criminal liability (Article 85); Determination of penalties in cases of multiple offenses (Article 86); Aggregation of penalties under multiple judgments (Article 87); Exemption from penalties (Article 88); and Expungement of criminal records (Article 89).

4.2 Limitations and shortcomings in the provisions of law on criminal liability for commercial legal entities

Although the 2015 Penal Code has recognized the criminal liability of CLEs, the provisions concerning the basis and conditions for its application remain insufficiently specific, thereby posing challenges in practice. In particular, the application of criminal liability to foreign CLEs, as well as the distinction between the liability of legal entities and that of individuals involved in the same criminal case, continues to exhibit shortcomings, lacking both consistency and practical feasibility.

First, regarding the basis of criminal liability for CLEs. Article 2 of the 2015 Penal Code is divided into two clauses: Clause 1 addresses the criminal liability of individuals, while Clause 2 pertains to that of CLEs. The separation of these provisions into distinct clauses has led to a potential misinterpretation that, aside from crimes committed by individuals, there also exist crimes committed by CLEs-whereas, in fact, the criminal liability of these two subjects is independent. All offenses prescribed under the Penal Code may apply to individuals, but CLEs bear criminal liability only for certain offenses expressly stipulated by law. Furthermore, Clause 1 of Article 8 of the Penal Code (2015), which defines the concept of “crime,” identifies the subject of a crime as including both “persons with criminal capacity” and “commercial legal entities.” This raises questions as to how the elements of fault and the stages of criminal conduct are to be determined for CLEs. Since the law already establishes a separate basis for their criminal liability and recognizes them as subjects of crime, it is debatable whether there should also be specific legal provisions governing the criminal liability of CLEs in the same detailed manner as those applicable to individuals.

Second, regarding the conditions for criminal liability of CLEs. The conditions under which a CLE bears criminal liability are prescribed in Article 75 of the 2015 Penal Code. A CLE shall be held criminally liable only when all of the following necessary and

sufficient conditions are satisfied: (1) The criminal act is committed in the name of the CLE; (2) The criminal act is committed for the benefit of the CLE; (3) The criminal act is committed under the direction, management, or approval of the CLE; and (4) The statute of limitations for criminal prosecution has not expired, as provided in clauses 2 and 3, Article 27 of the 2015 Penal Code.

The content of Article 75 of the 2015 Penal Code does not specify whether the criminal act is committed by an individual or by a CLE. However, the phrase “the criminal act is committed under the direction, management, or approval of the CLE” may be understood to mean that an individual who has a legally binding relationship with the CLE (such as a representative, a person in charge, or an individual authorized by the entity) has committed the criminal act. Such an act is carried out under the direction, management, or approval of the CLE, in its name and for its benefit (Nguyen Trong Tuan & Dao Ngan, 2021). This provision has given rise to divergent interpretations regarding the nature of the criminal act committed by a CLE. Some scholars argue that the essence of a CLE’s criminal act is, in fact, the act of an individual, since ultimately any conduct of a legal entity is executed through human actions. Accordingly, only individuals can be considered subjects of a crime, while a CLE merely bears criminal liability without being the direct subject of the offense.

The determination of the elements “the criminal act is committed in the name of the CLE,” “for the benefit of the CLE,” and “under the direction, management, or approval of the CLE” currently lacks a clear and specific legal basis. In order to properly assess these factors, it is necessary to consider the type, structure, and organizational framework of the CLE in question. This is because not every act or transaction of a CLE is decided solely by its legal representative; in many cases, decisions must be made collectively by a particular body or group (such as the General Meeting of Shareholders or the Board of Directors in a joint-stock company, or the Members’ Council in a limited liability company). Furthermore, the “direction, management, or approval” of a CLE may be manifested in various forms, including oral statements, written documents (such as meeting minutes, resolutions, or emails), or even implicit directives conveyed through particular actions or gestures that only certain individuals within the organization are able to perceive and interpret.

Third, the scope of criminal offenses applicable to foreign CLEs remains limited (Dang Dinh Thai & Nguyen Van Linh, 2024). According to Article 76 of the 2015 Penal

Code, CLEs (including foreign legal entities as provided in Article 6) may bear criminal liability for only 33 offenses, primarily within the fields of economic management and environmental protection. This provision does not comprehensively encompass all socially dangerous acts committed by foreign organizations operating in Vietnam. A notable example is the Formosa Ha Tinh case (2016) (Thai Bao, 2019), in which a foreign commercial legal entity—backed by a large international corporation—caused a severe environmental disaster. Despite the grave consequences, the enterprise was subjected only to administrative sanctions and civil compensation, rather than criminal prosecution, because its act of pollutant discharge, though dangerous, did not fall within the list of offenses for which CLEs may be held criminally liable under Article 76 of the Penal Code. This limitation creates a legal gap in the criminal prosecution of foreign legal entities, thereby reducing the deterrent effect and undermining the principle of equality before the law.

4.3 Some recommendations and proposals

To address the limitations and shortcomings in the application of criminal liability to CLEs under the provisions of the 2015 Penal Code, it is essential to develop specific solutions aimed at improving the legal framework while ensuring practical feasibility in implementation. Based on the analysis of the existing constraints, this article proposes several recommendations as follows:

First, it is necessary to conduct further research and propose amendments and supplements to the 2015 Penal Code regarding the basis of criminal liability for CLEs. In principle, the basis for imposing criminal liability on CLEs should be similar to that applicable to individuals—namely, it must be grounded in the determination that the subject has committed an act containing all the constituent elements of a crime and satisfies the statutory conditions for criminal liability as prescribed by the Penal Code. Accordingly, it is unnecessary for Article 2 of the 2015 Penal Code to specify that a CLE shall bear criminal liability only for offenses listed in Article 76. It would be sufficient to state that a CLE is criminally liable for any offense prescribed by the Code. Therefore, Article 2 should be revised as follows: “Article 2. Basis of Criminal Liability: Only an individual or CLE that commits a criminal act prescribed in this Code shall bear criminal liability.”

Second, the provisions on the conditions for criminal liability of CLEs under Article 75 of the 2015 Penal Code should be amended and supplemented as follows:

First, regarding the conditions for criminal liability of CLEs under clause 1, Article 75 of the 2015 Penal Code, the current determination of a CLE's liability is based on four conditions. However, criteria such as "in the name of the legal entity," "for the benefit of the legal entity," and "under the direction, management, or approval of the legal entity" remain vague and difficult to apply in practice (Nguyen Trong Tuan & Dao Ngan, 2021). Therefore, it is necessary to clarify the relationship between the acts of individuals and the will of the legal entity in cases where the criminal act is carried out in the entity's name or for its benefit. The inclusion and specification of these elements would affirm that a CLE is not only a subject bearing criminal liability but can also be regarded as a subject of the crime itself in instances where the criminal act is performed by an individual in accordance with the will and interest of the entity. In this respect, Article 75 of the Penal Code should be amended as follows:

"Article 75. Conditions for Determining that a CLE Has Committed a Crime and Bears Criminal Liability

1. A CLE shall be deemed to have committed a crime and bear criminal liability when all of the following conditions are satisfied:

- a) The act of an individual constitutes one of the offenses prescribed in Article 76 of this Code;
- b) The criminal act is committed in the name of the commercial legal entity, for its benefit, and under its direction, management, or approval;
- c) The statute of limitations for criminal prosecution has not expired, as provided in Clauses 2 and 3 of Article 27 of this Code."

Second, it is necessary to further clarify the element of "direction, management, or approval" by a CLE in relation to criminal acts committed by individuals in its name and for its benefit. In practice, the organizational structure and management apparatus of each type of legal entity differ, and consequently, the forms through which such direction or approval are expressed also vary. Not all decisions or transactions of a CLE are executed by its legal representative; in many instances, the power to make decisions lies with the Board of Directors, Members' Council, or Executive Board, depending on the governance structure of the entity. Moreover, a CLE's "direction, management, or approval" may be manifested in various forms, such as written documents, verbal

instructions, meeting minutes, emails, or even through implied actions or gestures conveying tacit authorization.

Third, to address the limitation regarding the scope of offenses applicable to foreign CLEs, it is necessary to expand the list of offenses under Article 76 of the 2015 Penal Code to more comprehensively encompass socially dangerous acts that foreign legal entities may commit within Vietnam. Consideration should be given to including offenses related to cybersecurity violations, breaches of regulations on public investment and land management, as well as acts infringing upon public order and national security, in cases where a foreign legal entity directly participates in or directs the commission of such offenses. The expansion of criminal liability should be guided by an assessment of practical feasibility and consistency with Vietnam's international commitments, particularly the *United Nations Convention against Corruption (UNCAC)* and the *United Nations Convention against Transnational Organized Crime (UNTOC)*. This approach would contribute to enhancing the completeness, deterrent capacity, transparency, and equality before the law of Vietnam's criminal justice system in addressing the criminal liability of foreign legal entities.

5 CONCLUSION

The recognition of criminal liability for CLEs in the 2015 Penal Code marks a significant milestone in the development and modernization of Vietnam's criminal law, particularly as it acknowledges, for the first time, the possibility of imposing such liability on foreign CLEs. This reform reflects the alignment of Vietnamese law with international legal standards, thereby enhancing the effectiveness of crime prevention and control in the economic and environmental sectors. However, in practice, the provisions concerning the scope, conditions, and mechanisms for prosecuting CLEs with foreign elements remain inadequate. The limitation of offenses listed under Article 76 of the 2015 Penal Code has resulted in numerous socially dangerous acts committed by foreign legal entities escaping criminal prosecution, thereby diminishing the deterrent force and equity of the law. Accordingly, it is essential to issue specific guidelines on the jurisdiction, procedures, and processes applicable to foreign CLEs committing crimes in Vietnam, while also studying the expansion of applicable offenses and the improvement of

international cooperation mechanisms to ensure the effective enforcement of these provisions in practice.

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Authors' Contribution

All authors contributed equally to the development of this article.

Data availability

All datasets relevant to this study's findings are fully available within the article.

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