

< Recent Legislative Reforms to Strengthen Government Governance >
— Amendments to the Law on Anti-Corruption, the Law on Citizen Reception, the Law on Complaints, and the Law on Denunciations (December 2025) —

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One Asia Lawyers Vietnam Office

I. Introduction

In Vietnam, concerns have been raised among foreign investors regarding administrative opacity, including significant delays to business operations caused by unclear or inconsistent administrative procedures. In response, the Vietnamese government accelerated legislative efforts to address these challenges and, in December 2025, enacted a series of important legal amendments aimed at strengthening administrative transparency and accountability.

Among these reforms, the amendment to the Law on Anti-Corruption is of particular significance. This amendment was promulgated together with revisions to the Law on Citizen Reception, the Law on Complaints, and the Law on Denunciations, thereby reinforcing the legal framework for preventing and addressing misconduct in the public sector. This article outlines the key aspects of these legislative reforms and examines their implications for foreign direct investment (FDI).

II. Key Amendments to the Law on Anti-Corruption

The Law on Anti-Corruption governs the prevention, detection, and handling of corrupt practices. Its scope extends beyond public authorities and state-owned enterprises to include certain private-sector entities, such as listed companies and financial institutions. The law provides for asset and income declaration, information disclosure, and conflict-of-interest prevention as core anti-corruption measures.

On 10 December 2025, the Law No. 132/2025/QH15 Amending the Law on Anti-Corruption (“Law No. 132”) was enacted. This amendment focuses on strengthening mechanisms for detecting corrupt conduct, with a particular emphasis on revising the asset and income management framework. The key changes are outlined below.

1. Review of the Asset and Income Declaration System

The amendment revises the operation of the asset and income declaration regime and reorganizes the manner in which supervisory authorities verify declarations and request explanations. The objective is to maintain the effectiveness of the system while concentrating administrative resources on cases that present a higher risk of corruption.

Even prior to the amendment, officials and senior public servants, as well as managers of state-owned enterprises responsible for managing state capital, were required to declare their assets and income and to account for their legitimacy. In practice, however, relatively minor asset fluctuations could also trigger explanation requirements, resulting in a significant administrative burden for both declarants and supervisory authorities.

Against this background, the amendment clarifies a policy direction under which supervisory authorities will focus requests for detailed explanations regarding the source of assets on higher-value cases that present elevated corruption risks. The amendment also raises the monetary thresholds for requiring explanations to align with current economic conditions and asset values. In particular, situations involving unexplained increases in assets or income on the order of approximately VND 1 billion (around USD 40,000) are envisaged as requiring stricter scrutiny of acquisition history and funding sources.

This recalibration reflects legislative intent to curb excessive regulation of minor or routine asset changes, while strengthening oversight of the formation of high-value assets that pose greater corruption risks. In practice, the revised approach is expected to rationalize the operation of the declaration system and enhance its deterrent effect against serious corruption cases.



2. Application of Science, Technology, and Digital Transformation (DX) in Anti-Corruption Management

The amendment explicitly positions the use of digital transformation in state management for anti-corruption purposes. As a result, the previously general provisions on the application of science and technology have been further specified and upgraded.

In addition to strengthening investment in infrastructure and human resource development for anti-corruption efforts, the amendment clearly requires competent authorities at both central and local levels to connect, integrate, and synchronize their information systems and databases with national databases; to ensure data interoperability and information security; and to effectively utilize digital resources and data in accordance with applicable laws.

The development and integration of such digital infrastructure is also expected to play an important supporting role in the revised asset and income declaration system. Through cross-checking and analysis against relevant national databases, these measures are expected to improve the effectiveness of monitoring and verification mechanisms, reduce reliance on manual and paper-based processes, and enhance the authorities' ability to identify and assess significant or insufficiently explained asset and income fluctuations.

3. Clarification and Strengthening of Measures to Protect Whistleblowers and Denunciators

The amendment further clarifies the prohibition of retaliatory actions against individuals who report, denounce, or otherwise provide information regarding corrupt conduct. Compared with the previous law, the revised provisions set out more detailed categories of retaliatory or obstructive conduct, including intimidation, discriminatory treatment in employment, unlawful interference with legal rights or interests, and actions that obstruct the reporting process or undermine the operation of whistleblower protection mechanisms.

These changes do not introduce a new whistleblowing or denunciation regime, nor do they represent a shift in policy approach. Rather, they aim to specify and reinforce existing protective measures, thereby improving enforceability and practical implementation. As a result, the effectiveness of protections afforded to whistleblowers and denunciators is expected to increase, contributing to improved detection and remediation of corrupt conduct.

III. Key Amendments to the Law on Citizen Reception, the Law on Complaints, and the Law on Denunciations

The Law on Citizen Reception (Luật Tiếp công dân), the Law on Complaints (Luật Khiếu nại), and the Law on Denunciations (Luật Tố cáo) are independent statutes. Taken together, however, they constitute a legal framework that enables individuals and organizations to engage with state authorities through public dialogue, complaints, petitions, and denunciations, and to express opinions, grievances, and allegations of legal violations. By establishing clear procedures for the receipt, handling, and resolution of complaints and denunciations, these laws promote public oversight of administrative activities while balancing participatory rights with administrative order and efficiency.

On 10 December 2025, the Law No. 136/2025/QH15 Amending the Law on Citizen Reception, the Law on Complaints, and the Law on Denunciations (“Law No. 136”) was promulgated and is scheduled to take effect on 1 July 2026. This law introduces cross-cutting revisions to modernize procedures and enhance their effectiveness. The main amendments are summarized below.

1. Introduction of Online Reception and Handling to Enhance Public Participation

In addition to traditional face-to-face reception, the amendment formally recognizes online methods for receiving and handling complaints, petitions, and denunciations. This represents an important step toward more accessible and responsive governance. By enabling submissions through digital platforms, the reform reduces barriers between residents and competent authorities, particularly for individuals living in remote areas.

Although detailed implementing regulations are still under development, pilot models for online reception introduced by the Government Inspectorate have already established a foundation for

faster responses, enhanced oversight, and improved quality of public participation. Over time, these digitalization efforts are expected to strengthen public trust, enhance administrative accountability, and promote more effective identification and surfacing of complaints and violations.

2. Improvements to Complaint Handling Procedures

Law No. 136 introduces several procedural improvements aimed at enhancing the efficiency and integrity of the complaint-handling mechanism. Complainants are expressly permitted to withdraw all or part of a complaint at any stage of the process, and matters withdrawn are, in principle, excluded from re-examination unless the withdrawal was the result of coercion or intimidation.

The law also clarifies the legal grounds and procedures for the temporary suspension or termination of complaint resolution in cases involving force majeure, pending related decisions, withdrawal of complaints, or matters already resolved by courts. Periods of suspension are excluded from statutory time limits, thereby contributing to proper procedural management and reducing unnecessary delays.

Furthermore, even where a complainant fails to participate in dialogue sessions without justified reasons despite being requested to do so, the complaint-handling process will continue. This mechanism prevents undue prolongation of proceedings and ensures that complaints are resolved within a reasonable timeframe.

Taken together, these changes strengthen procedural discipline, reduce delays, and improve the predictability and efficiency of complaint resolution.

3. Reallocation of Authority under the Law on Citizen Reception, the Law on Complaints and the Law on Denunciations

To align jurisdictional arrangements with the restructured local government system, Law No. 136 introduces targeted amendments to the Law on Citizen Reception, the Law on Complaints and the Law on Denunciations. The amendments provide for the reallocation and clarification of authority at the commune and provincial levels, while provisions relating to intermediate (district-level) authorities are streamlined. This structure ensures continuity in citizen reception, complaint and denunciation handling following the rationalization of administrative tiers.

At the same time, Law No. 136 clarifies and strengthens the support and supervisory functions of inspection bodies and designated advisory institutions. Through preventing jurisdictional gaps and reducing procedural overlap, these measures aim to enhance the efficiency and consistency of enforcement within the new governance framework.

IV. Impact of the Legal Reforms on the Economy and Foreign Direct Investment (FDI)

Clearer and more consistent rules governing anti-corruption, citizen reception, and complaint and denunciation handling contribute to greater regulatory clarity and predictability in administrative practice. By curbing discretionary enforcement and standardizing procedures, these reforms are expected to mitigate procedural delays, inconsistent decision-making, and legal uncertainty that may affect business operations, licensing timelines, and compliance planning.

At the same time, strengthened asset and income management, enhanced whistleblower protections, and the gradual digitalization of supervisory mechanisms are expected to suppress informal practices that distort market competition and increase hidden compliance costs. For foreign investors operating in heavily regulated sectors such as infrastructure, real estate, energy, and finance, these measures are particularly important in reducing governance risks, improving the effectiveness of internal compliance systems, and limiting exposure to reputational damage or operational disruption arising from corruption-related issues.

Overall, these reforms demonstrate Vietnam's continued transition toward rules-based governance and stronger institutional discipline. By addressing corruption-related risks that directly affect corporate governance, cost structures, and long-term business sustainability, the revised legal framework supports investor confidence and enhances alignment with international

compliance standards and evolving expectations relating to ESG (Environmental, Social, and Governance) considerations.

V. Conclusion

Law No. 132 and Law No. 136 represent important steps in Vietnam's ongoing efforts to modernize its public governance framework. Through strengthening accountability mechanisms, refining complaint and denunciation procedures, and promoting the application of science, technology, and digital transformation in state management, these reforms aim to enhance transparency, enforcement efficiency, and institutional integrity.

In the long term, these measures are expected to contribute to the development of a more predictable and transparent regulatory environment, support sustainable economic growth, and further enhance Vietnam's attractiveness as a destination for foreign direct investment.

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