



# Laws on The Management of the Underground Economy in the Criminal Sector in Vietnam\*

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[10.15408/jch.v13i2.47271](https://doi.org/10.15408/jch.v13i2.47271)

## Abstract

This study explores the complex relationship between criminal law and the underground economy in Vietnam, highlighting both its economic contributions and its detrimental effects on social order, security, and individual well-being. The underground economy—comprising unregistered businesses, informal labor, and illicit trade—has persisted due to gaps in legal enforcement, economic inequality, and the pursuit of profit outside regulatory oversight. While it can stimulate short-term economic activity, it also undermines fiscal stability, erodes trust in public institutions, and exposes participants to significant risks. To analyze this phenomenon, the study employs a qualitative research method that integrates literature review, juridical-normative analysis, and case-based exploration. Legal documents, policy papers, and academic studies are examined to understand how Vietnamese criminal law addresses underground economic activities. In addition, expert interviews with legal scholars, law enforcement officers, and economists provide contextual insights into enforcement challenges and policy gaps. This qualitative approach allows for a nuanced understanding of how law and informal economic practices interact in real-world contexts, beyond mere statistical data. The findings reveal that Vietnam's criminal law serves not only as a deterrent mechanism but also as a regulatory instrument that shapes economic behavior. However, enforcement remains inconsistent, and coordination among state institutions remains limited. The study concludes with policy recommendations to improve legal frameworks, strengthen institutional capacity, and promote public awareness to manage and gradually formalize the underground economy in Vietnam effectively.

**Keywords:** Underground Economy; Law; Criminal; Management; Crime

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\* Received: January 14, 2025, revised: March 14, 2025, accepted: June 22, 2025, Published: June 30, 2025.

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## A. INTRODUCTION

It can be affirmed that, in the legal system of managing the underground economy in Vietnam, criminal law has the deepest and strongest impact on the underground economy. This is because criminal law is the most important field of law in protecting social order, security and safety ([Nguyen Vinh Hung, 2023 1, p. 141](#)). Research shows that, during the feudal period, in order to affirm the rule and easy management of the country, feudal states in Vietnam focused on developing public law, in which criminal law was a law that was deemed important, especially to protect the country, regime, and existence of the State ([Nguyen Vinh Hung, 2021, p. 28](#)). The core content of the criminal law is to sanction violations to ensure social order, stability, and safety.

The underground economy is a common issue in the economy of every country in the world ([Nguyen Vinh Hung et al., 2023, p. 241](#)). Besides the underground economy making positive contributions to economic development, its dark side can have adverse effects on an economy, a society, and system law ([Nguyen Vinh Hung, 2019, p. 106](#)). The underground economy causes lost tax revenue, permits the consumption of harmful goods, causes low safety and reduces health standards. It can also increase the power of criminal gangs; social trust erosion and tax losses; poor information to the Government - leading to incorrect policy ([Economichelp, 2019](#)). The underground economy can particularly have serious effects on the safety, health, and even the lives of the actors involved in it. For example, the criminal gangs of debt collection threaten the safety and lives of the debtors or those who stab for hire, kidnap and extort money, etc. Therefore, the types of crimes related to current illegal underground economy activities in Vietnam are strictly handled according to the provisions of the Criminal Code 2015 (amended and supplemented in 2017).

### Literature Review

In Vietnam, numerous studies have been done on criminal offences and the provisions of the Criminal Code. However, there is limited research that approaches criminal offences from the perspective of the underground economy in Vietnam. This is because Vietnamese jurisprudence researchers have not exploited the topics of the underground economy for different reasons. In fact, there is a scarcity of research on the underground economy within the field of jurisprudence, especially in relation to the criminal law field. However, through the research conducted by various authors, some have addressed topics related to the underground economy: Vietnam Open Educational Resources ([2017](#)) with

“Underground economy”; Nguyen Vinh Hung (2019) with “Impact of underground economy on economy, society and law”; Nguyen Vinh Hung (2020) with “Managing the “underground economy” in Vietnam at present”; Nguyen Ngoc Chi (2022) with “Commentary on crimes of infringing upon economic management order under the provisions of the Penal Code 2015, amended and supplemented in 2017”; Nguyen Vinh Hung (2023) with “Underground economy in the context of the Fourth Industrial Revolution”; and Nguyen Vinh Hung (2023) with “Law on the management of the underground economy in Vietnam”; etc.

In addition, there are some articles such as: Friedrich Schneider and Robert Klinglmair (2004) with “Shadow economies around the world: What do we know?”; Economichelp (2019) with “Underground Economy - definition, problems and causes”; Nguyen Vinh Hung (2023) with “Characteristics of the underground economy in Vietnam”; Dao Xuan Hoi, Nguyen Vinh Hung and Nguyen Duc Anh (2023) with “Requirements and recommendations to ensure social security for people working in the informal economy sector in Vietnam”; Nguyen Vinh Hung, Nguyen Le Thu and Tran Cong Thinh (2019) with “Laws on the management of the underground economy in the financial sector in Vietnam”.

## **B. METHODS**

To research laws on the management of the underground economy in the criminal sector in Vietnam, the author have used a combination of traditional research methods of the social sciences and legal sciences such as the legal analysis method, the legal efficiency evaluation method, the legal comparative method, and the sociological investigation method.

In general, the above research methods used by the authors are closely, harmoniously, and scientifically combined to achieve the research objectives effectively.

## **C. RESULTS AND DISCUSSION**

### **1. Identifying the types of crimes related to the underground economy and the criminal law system regulations in Vietnam**

The underground economy is considered as an economic activity as it creates wealth and income for those involved (Hung, N. V, 2023, p. 18). The

underground economy is understood as a market where all commercial activities are conducted without adherence to taxes, laws or trade regulations ([Vietnam Open Educational Resources, 2017](#)). It is also possible to think that, the underground economy refers to economic activities conducted to generate profits for the stakeholders involved, but typically not reported or registered with state management agencies ([Nguyen Vinh Hung, 2019, p. 107](#)). The underground economy brings economic benefits to the participants, who usually do not register or declare their activities. The State may know the underground economy exists but allow them to continue for many reasons, unless they pose a threat to the society.

It should be noted that the underground economy can be just small activities and serve the interests of society such as the occupations of construction workers, hairdressers, domestic helpers, driver, etc. However, the underground economy can also be criminal activities carried out by gangs, such as collection of debts, contract killing, smuggling, money laundering, prostitution, etc. Therefore, in order to determine the underground economy activities that are dangerous to society and those that serve it, economists often divide the underground economy into two groups: the legal underground economy (also known as the informal economy) and illegal underground economy. It should be noted that the criminal acts specified in the current Criminal Code of Vietnam belong to the group of illegal underground economy. And the acts of the legal underground economy are basically free to conduct and only be punished if they violate the law. This is the trend of many countries around the world when exploiting, promoting their contributions, and limiting the adverse effects and influences of the underground economy.

In analyzing the nature of the underground economy ([Nguyen Vinh Hung, 2020, p. 54 - 55](#)) and comparing the types of crimes specified in the Criminal Code 2015 (amended and supplemented in 2017), it can be seen that the following types of crimes are related to underground economic activities: ([Nguyen Vinh Hung, 2023 2, p. 44](#))

- Chapter XVI - Offences against rights of property: Robbery (Article 168); Kidnapping for ransom (Article 169); Extortion (Article 170); Snatching (Article 171); Blatant appropriation of property (Article 172); Theft (Article 173); Obtaining property by fraud (Article 174); Abuse of trust to appropriate property (Article 175); Illegal impoundment of property (Article 176); Illegal use of property (Article 177). These types of crimes are considered illegal underground economy because those involved benefits from them economically, but do not declare their activities or pay tax to the State.

- Chapter XVIII - Economic offences: Smuggling (Article 188); Illegal transport of goods or money across the border (Article 189); Manufacturing and trading of banned goods (Article 190); Manufacturing and trading of counterfeit goods (Article 192); Manufacturing and trading of counterfeit food or food additives (Article 193); Manufacturing and trading of counterfeit medicines for treatment or prevention of diseases (Article 194); Manufacturing and trading of counterfeit animal feeds, fertilizers, veterinary medicines, pesticides, plant varieties, animal breeds (Article 195); Hoarding (Article 196); False advertising (Article 197); Deceiving customers (Article 198).

- Section 2 - Offences related to taxation, finance, banking, securities, insurance: Tax evasion (Article 200); Usury in civil transactions (Article 201); Making, dealing in fake stamps or tickets (Article 202); Printing, issuing, dealing in illegal invoices and receipts for payment of state revenues (Article 203); Establishing illegal funds (Article 205); Violations against regulations on operation of credit institutions and branches of foreign banks (Article 206); Production, storage, transport of counterfeit money (Article 207); Production, storage, transport, circulation of counterfeit negotiable instruments or other valuable papers (Article 208); Provision of false information or concealment of information in securities activities (Article 209); Use of internal information for trading securities (Article 210); Manipulation of securities market (Article 211); Forging documents in offering or listing profile (Article 212); Insurance fraud (Article 213); Social insurance and unemployment insurance fraud (Article 214); Health insurance fraud (Article 215); Evading payment of social insurance, health insurance, unemployment insurance for workers (Article 216).

- Section 3 - Other criminal offences against economic law: Offences against regulations of law on competition (Article 217); Offences against regulations of law on business by multi-level method (Article 217a); Offences against regulations of law property auction (Article 218); Offences against regulations on the management and use of State-owned property that lead to losses or wastefulness (Article 219); Offences against regulations on the management and use public capital that lead to serious consequences (Article 220); Offences against regulations of law on accounting that lead to serious consequences Article 221); Offences against regulations of law on bidding that lead to serious consequences (Article 222); Collusion with taxpayer that lead to serious consequences (Article 223); Offences against regulations of law on investment in construction that lead to serious consequences (Article 224); Infringement of copyrights and relevant rights (Article 225); Infringement of industrial property rights (Article 226); Offences against regulations on land use (Article 228); Offences against regulations on land management (Article 229).

- Chapter XX - Drug-related offences: Illegal manufacturing of narcotic substances (Article 248); Illegal deal in narcotic substances (Article 251); Storage, transport, *trading*, or appropriation of precursors for illegal manufacturing of narcotic substances (Article 253); Manufacturing, storage, transport, *trading* of instruments and equipment serving illegal manufacturing or use of narcotic substances (Article 254).

- Illegal manufacture, storage, transport, use, or appropriation of military weapons or devices (Article 304); Illegal manufacture, storage, transport, use, *trading* or appropriation of explosive materials (Article 305); Illegal manufacture, storage, transport, use, *trading* or appropriation of hunting rifles, cold weapons, sporting weapons, combat gears, and other weapons with similar functions (Article 306); Illegal manufacture, storage, transport, use, spreading, *trading* or appropriation of radioactive substances or nuclear materials (Article 309); Illegal manufacture, storage, transport, use, or *trading* of flammable or toxic substances (Article 311).

- Illegal gambling (Article 321); Organizing gambling or running gambling-dens (Article 322); Storing or buying property obtained by crime (Article 323); Money laundering (Article 324); Harboring prostitutes (Article 327); Prostitution (Article 328).

- Chapter XXIII - Corruption-related crimes: Embezzlement (Article 353); Taking bribes (Article 354); Abuse of power or position for appropriation of property (Article 355); Abuse of power or position to influence another person for personal gain (Article 358).

Basically, these illegal activities are dangerous to society, infringe on the national economy, and damage the interests of the State, organizations, legitimate rights and interests of citizens by violating the State's regulations on economic management ([Nguyen Ngoc Chi, 2022, p. 05](#)). As economic profits are obtained from these activities, they are all related to the underground economy. In other words, the participants who carry out these activities have the purpose of obtaining illegal profits but do not publicize their activities, and do not pay taxes to the State. They are only punished legally when the State discovers them. Thus, the illegal underground economy is strongly related to the crimes in the economic management field of the current Criminal Code. At the same time, the activities of the illegal underground economy are diverse and complex. The number of crimes prescribed for economic management crimes in the 2015 Criminal Code (amended and supplemented in 2017) is more than that of the 1999 Criminal Code (amended, supplemented in 2009). There are also legal underground economic activities, such as food vendors, motorbike taxi drivers,

builders, and architects working part-time outside of their main job in a company. Though these activities are permitted by law to operate, and usually do not need to register and report to state agencies, if the activities of these people violate the law, they can still be subject to legal punishments according to the provisions of criminal law and other specialized legal fields depending on the seriousness of the violation. For example, the following persons are liable for punishment according to the current Criminal Code and other relevant legal fields: Shopkeepers who handle food carelessly, and lack awareness of food hygiene and safety, resulting in serious food poisoning cases leading to customers' deaths; motorbike taxi drivers who do not comply with road traffic laws leading to fatal accidents; architects who are negligent in their design, damaging their clients' works. Therefore, criminal law always affects all entities operating underground economy, whether legal or illegal. ([Nguyen Vinh Hung, 2023 2, p. 44 - 46](#))

Vietnam is a country with fast economic development (Nhung, D. H et al., 2023, p. 549). The fourth industrial revolution has also had a strong impact on its underground economy. Under the influence of modern science and technology, a series of new criminal methods and tricks have emerged ([Nguyen Vinh Hung, 2023 1, p. 141](#)) including within the realm of the underground economy. An example is the crime of illegally appropriating personal information, which can cause financial losses to those close to the person whose information is stolen. This may involve taking over accounts on social networks such as zalo, facebook, viber, instagram, email, in order to impersonate the victim and request for an emergency loan from the victim's close relatives. This type of crime has also been adjusted by Article 159 of the Criminal Code 2015 (amended and supplemented in 2017). Others include using high technology intentionally to create fake login interfaces similar to the official websites of banks in order to trick customers into entering usernames and passwords to log in, and then hijack and use them for unauthorized use of the account. Criminals can send strange links, files containing images, sounds, text, etc. to fool users into accidentally clicking and will be attacked by malicious codes on the computer system, mobile phones to steal personal information or account information, etc. Obviously, with the use of advanced technology, the criminal techniques of criminals have become more sophisticated, methodical, skillful, and cunning compared to previous times. The activities of organizing football betting or online gambling in cyberspace have also been developed in recent times ([VOV2 Electronic Newspaper, 2022](#)). In addition, advertising prostitution on social networks is now very common and publicly visible ([Vnexpress Electronic Newspaper, 2022](#)). At the same time, the sale of harmful pornographic films, sex toys, military weapons, etc. via social

networks is challenging the management and supervision efforts of the state authorities. Cybercriminals also use private and sensitive images to terrorize and threaten victims by threatening to release them on social networks for the purpose of blackmail. Criminals even carry out debt collection activities, threatening, insulting, smearing, and disparaging victims through social networks. ([Nguyen Vinh Hung, 2023 2, p. 46 - 47](#))

In summary, it can be seen that underground economic activities are increasingly becoming sophisticated, worrying, and complex. The level of crime is increasing and becoming more common than ever. Therefore, the provisions on types of crimes of Vietnam's current Criminal Code have not kept pace with the situation and developments of crimes related to the underground economy currently.

## 2. Recommendations

In the context of judicial reform in Vietnam, the issue of complete law system has always been paid special attention by the Party and Vietnam State ([Hung , N. V, et al., 2022, p. 01](#)). Criminal law, being the most important law within the Vietnamese legal system, naturally receives special attention. In addition, as known, in Vietnam, the informal economy sector is witnessing significant growth ([Dao Xuan Hoi et al., 2023, p. 932](#)). Although the underground economy generates income and wealth, it greatly affects the economy, social life, and legal system of the country. Many activities of the underground economy lead to illegal acts or very serious consequences ([Nguyen Vinh Hung, 2019, p. 107](#)). Therefore, most societies try to control these activities through various means such as punishment, prosecution, economic growth or education ([Friedrich Schneider et al., 2004, p. 03](#)). The Criminal Code not only provides punishments for violators but also acts as a deterrent, preventing other law violations. In order to perfect the criminal law provisions to prevent and deal with illegal acts in general and the underground economy in particular, the following recommendations should be considered: ([Nguyen Vinh Hung, 2023 2, p. 73 - 74](#))

*Firstly*, the criminal law development process needs to enhance the ability to forecast situations and handle offenses that are not specified in the Criminal Code: The number of crimes specified in the Criminal Code and the types of offenses always tend to be proportional to each other. This is because new offenses appear and are quickly adjusted in the Criminal Code for the purpose of punishment, deterrence, and prevention. However, crimes usually come later,

and offenses always come first, with crimes having the tendency to increase rapidly. Along with the trend of socio-economic development, offenses are increasingly appearing in many fields at a more sophisticated, troublesome, and complex level than ever. In the context of the industrial revolution 4.0, the influence of information, communication, and electronic networks has given rise to many new types of economic crimes ([Nguyen Vinh Hung, 2019, p. 110 - 111](#)). Therefore, it is believed that the Criminal Code needs to be continuously and flexibly adjusted to suit and meet the requirements to prevent and handle crimes. Accordingly, law-making agencies need to pay more attention, listen to, and closely monitor the situation and developments of illegal underground economic activities. With this, we can make relatively accurate assessments, judgments, and forecasts for reasonable, scientific, and timely adjustments. Otherwise, the Criminal Code will become outdated, and no longer responsive, or appropriate. It might even create legal loopholes for underground economic criminals to exploit. When formulating criminal law, legislators need to pay special attention to the expansion of assumptions or predictions about situations that may actually occur. In other words, it is necessary to further strengthen the ability to predict crimes related to the underground economy, in particular and crimes, in general. Thus, the new Criminal Code should be detailed, rigorous, complete, scientific, and adapted to the requirements of the underground economic management in Vietnam. ([Nguyen Vinh Hung, 2023 2, p. 75 - 76](#))

In cases, where there are new types of crimes related to the underground economy which are not yet regulated by the Criminal Code, it is necessary to look for a reasonable and scientific manner to solve them quickly and promptly. However, strictness, objectivity, fairness, and lawfulness must still be considered in handling them. The authors believe that, in these cases, the Supreme People's Court, the Supreme People's Procuracy, and agencies responsible for law-making need to have close coordination to come up with solutions to settle them harmoniously, quickly, accurately, and in accordance with the law. ([Nguyen Vinh Hung, 2023 2, p. 76](#))

*Secondly*, allow prostitution should be allowed to officially operate: From an economic point of view, prostitution is considered an illegal underground economy ([Zing news Electronic Newspaper, 2022](#)). In fact, even though prostitution is not legally allowed to operate in Vietnam, it is probably not difficult to detect sophisticated public or disguised prostitution activities. Even online prostitution marketing is not new to social network users in Vietnam. Although state management agencies are always fiercely checking to handle prostitution ([Tien phong Electronic Newspaper, 2023](#)), it is almost impossible to completely ban it. In some Asian countries like Japan, while engaging in

prostitution or other sexual acts for money or material gain by sex workers is illegal, other prostitution activities are still considered legal ([Department for Social Vices Prevention - Ministry of Labor, War Invalids and Social Affairs, 2020](#)). In countries like Germany, France, Great Britain, Finland, Denmark, Greece, Argentina ([Channel 14.vn Elcetriconic Newspaper, 2018](#)), prostitutes pay taxes and enjoy the same social benefits as unskilled workers. The authors believe that the concept of social ethics can also change to suit the situation of economic and social development in different periods. According to the authors, setting aside the social ethics perspective, there have been many debates regarding the acceptance of prostitution as an official profession or not in Vietnam. At the same time, if it is not possible to completely ban prostitution, it may be preferable instead to allow prostitution to become an officially operated profession. From the perspective of economic management, when prostitution becomes an official profession, prostitutes can also pay taxes to the State and limit the exploitation of the labor of prostitutes. From a social perspective, prostitutes are treated fairly and equally compared to other common occupations and can also receive social benefits afterward. From the perspective of underground economic management, allowing prostitution to become an official profession has contributed to increasing management efficiency compared to prohibition, while still maintaining its sneaky operation within the underground economy. ([Nguyen Vinh Hung, 2023](#))

*Thirdly*, it is necessary to expand the criminal components related to illegal underground economic activities and increase the punishment frame to a higher level: Underground economic activities are diverse, and complex, and can arise in any activity that generates economic benefits. Therefore, the Criminal Code in the upcoming amendment and supplement needs to expand more criminal components related to the field of economic management. With this, the new criminal law can promptly and accurately handle violations in the underground economy. The scope of crimes specified in the Criminal Code can be expanded to make the Court's trial more favorable, objective, and strict. Along with that, it is necessary to further improve the penalty framework for crimes related to the underground economy. Specifically, it is necessary to continue to amend and supplement the 2015 Criminal Code (amended and supplemented in 2017) in the direction of further improving the penalty frame for crimes such as betting, protection, stealing, selling drugs etc ([Nguyen Vinh Hung, 2020, p. 56](#)). According to the author, Vietnam's criminal law is often subject to a lot of international influence or pressure to reduce the level of punishment to be consistent with generally recognized principles of international law ([Le Van Cam et al., 2014, p. 02](#)). However, Vietnamese society has its own inherent

characteristics, so we cannot rush to close the gap or fully integrate its legal system with that of developed countries many years ahead of Vietnam. It must be affirmed that Vietnamese law still needs to have its own regulations. In specific circumstances, it can be different from international laws. This should be necessary and consistent with the current economic and social situation as well crime situation in Vietnam in the current period. It is necessary to further strengthen the punishment for crimes related to the field of economic management. Accordingly, not only should the imprisonment penalty be increased to a higher level, the additional penalty must also be much higher than the current fine level. These can deter, prevent and severely punish crimes related to the underground economy. ([Nguyen Vinh Hung, 2023 2, p. 77 - 78](#))

#### **D. CONCLUSION**

Unlike the underground economy in the fields of finance and banking, the underground economy in the criminal field often seriously affects security, order, and social safety. Therefore, the perpetrators of illegal underground economy must bear the penalties specified in the Criminal Code. However, due to the very fast development of the economy and society, criminal activities in the field of economic management in Vietnam are increasingly sophisticated and complex and require continuous revision of the Criminal Code supplement to promptly respond to requests and requirements. Therefore, in order to improve the efficiency of underground economic management in the criminal field, it is necessary to carry out synchronous solutions: The process of criminal law development needs to enhance the ability to predict situations and handle criminal cases not yet regulated in the Criminal Code; It is necessary to expand the criminal components related to illegal underground economic activities and increase the penalty frame to a higher level; and Prostitution should be accepted as a legally protected occupation in Vietnam.

The influence of international integration, the fourth industrial revolution, and the legal system's failure to keep up with the realities of socio-economic development in Vietnam are important causes of the underground economy in the criminal field. In addition, the low legal awareness of a part of the people is also the cause of underground economic activities. Therefore, it is only by thoroughly addressing these existing shortcomings that the illicit underground economy in the criminal sector will be effectively prevented and dealt with.

This study does not mention topics such as the historical formation of the underground economy in Vietnam's criminal sector, the damages caused by the

underground economy in Vietnam's criminal sector, international experiences in managing the underground economy in the criminal sector, etc. These topics will continue to be thoroughly researched by the authors in future studies.

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