

The impact of the *EVFTA* on responsible business practices in Vietnam: implementation and challenges

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Abstract: The *EU-Vietnam Free Trade Agreement (EVFTA)* not only promotes trade liberalization, but also emphasizes the importance of sustainable development through the adoption of responsible business practices (RBP). This article examines the impact of the *EVFTA* on promoting RBP in Vietnam, with a focus on labor-intensive industries, such as those of textile, footwear, printing and wood processing. By analyzing data from the Vietnam Chamber of Commerce and Industry (VCCI) surveys, Better Work (BW) reports and case studies of two enterprises, this study identifies the key drivers and obstacles in implementing RBP. The findings highlight the dual role of the *EVFTA* in accelerating regulatory improvements and imposing market-driven pressure for compliance. However, challenges remain in the form of legal framework gaps, enforcement limitations and financial burdens on small and medium-sized enterprises (SMEs). The study concludes with policy recommendations aimed at enhancing the effectiveness of the RBP, thereby ensuring that Vietnam not only meets its international commitments but also achieves sustainable economic development.

Keywords: *EVFTA, global supply chains, labor compliance, labor-intensive sectors, responsible business practices*

1. Introduction

The European Union (EU) has long championed sustainable development through trade agreements, integrating labor standards and corporate social responsibility (CSR) as core principles (Kim, Shin and Park, 2023; ‘European Parliament resolution 2010/2203(INI)’, 2011). The *EU–Vietnam Free Trade Agreement (EVFTA)*, signed between the EU and Vietnam, reflects this commitment, requiring compliance with the standards of the International Labor Organization (ILO) while encouraging RBP.

Vietnam’s labor-intensive industries, including those of textile, footwear and electronics assembly, have benefited significantly from foreign direct investment (FDI) and increased exports to the EU.¹ However, stringent labor requirements under the *EVFTA* pose challenges for businesses, particularly small and medium-sized enterprises (SMEs).

This study aims to evaluate the impact of the *EVFTA* in shaping the implementation of RBP in Vietnam’s labor-intensive sectors and to provide legal and policy recommendations to enhance compliance. Given the methodological constraints in quantitatively assessing the impact of the *EVFTA*, this study employs a qualitative approach, utilizing VCCI survey data (VCCI, 2022), Better Work reports (Better Work, 2019; 2023), case studies based on our interviews in two enterprises in Ho Chi Minh City and Quy Nhon City and a legal analysis to provide insights into the evolving RBP landscape.

This article is structured as follows. Section 2 examines the labor provisions in the *EVFTA* and compares its enforcement mechanisms with those of other trade agreements. Section 3 analyzes the *EVFTA*’s role in promoting RBP through legal reforms, market-driven compliance and enterprise commitments. Section 4 explores how Vietnamese businesses, particularly in labor-intensive industries, have adapted to the *EVFTA* standards, using data from VCCI surveys, BW reports and case studies. Section 5 discusses the key challenges in the implementation of RBP, including regulatory gaps, enforcement limitations and financial burden on SMEs. Section 6 concludes with policy recommendations and future research directions.

¹ These sectors have propelled Vietnam to become the second-largest global textile exporter, with an estimated export turnover of \$43.5 billion in 2024, and a leading footwear exporter, with \$23.93 billion in 2022. The EU plays a pivotal role in this success, accounting for 19% of Vietnam total exports. For textiles, the EU remains the largest market, importing €4.1 billion worth in 2023 (11.5% of Vietnam total textile exports), while 29% of Vietnam footwear exports are destined for the EU (VCCI, 2022).

2. Labor provisions in the *EVFTA* and keys for ensuring implementation

The phenomenon of FTAs increasingly recognizing labor regulations has led to a trend of incorporating labor provisions into new-generation FTAs. This trend stems from the desire to balance the goals of protecting trade/investment and workers' rights (Tran, 2020, pp. 51–53). Since the late 2000s, the EU has been integrating labor and environmental provisions into its trade agreements to facilitate civil society engagement in monitoring and promoting sustainable development. In particular, labor provisions have focused on dialogue and promoting the core labor standards of the ILO (ILO, 2013; Campling *et al.*, 2016; Barbu *et al.*, 2018; Nguyen, 2022).

The *EVFTA* reaffirms the commitment to respect, promote and effectively implement the principles concerning the fundamental rights at work as set out in the 1998 *ILO Declaration*. These include freedom of association and the right to collective bargaining (ILO Conventions 87 and 98), the elimination of forced and child labor (ILO Conventions 29, 105, 138 and 182) and the elimination of employment discrimination (ILO Conventions 100 and 111).

The trade agreements signed by Vietnam with its important commercial partners in recent years, such as the *EVFTA*, the *Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)* and the *United Kingdom–Vietnam Free Trade Agreement (UKVFTA)*, all have commitments to protecting fundamental labor rights according to the standards of the ILO. However, the levels of legal binding and methods of implementation vary significantly between the agreements. The *EVFTA* has a stronger enforcement mechanism, requiring state signatories to ensure compliance with minimum wages, working hours and occupational safety, while establishing a separate enforcement and consultation mechanism to resolve labor issues. The EU can apply informal trade measures, such as suspending tariff preferences, if commitments are violated. Furthermore, the *EVFTA* binds Vietnam to ratify ILO Conventions (87, 105, 98) as required by the *EVFTA*; in fact, Vietnam has ratified Conventions 105 and 98 and is considering ratifying Convention 87. This is different from the *CPTPP* and the *UKVFTA*.

The *CPTPP* has a softer mechanism, requiring only parties to make efforts to ensure that the national laws are consistent with the 1998 *ILO Declaration*. There is no trade sanction mechanism; it is mainly based on consultation and dialogue between member countries and does not require

immediate ratification of ILO conventions. The *UKVFTA* maintains the labor commitments of the *EVFTA* but has a lighter monitoring mechanism due to the absence of pressure from the EU market. The enforcement mechanism is similar to that of the *CPTPP*, with no specific requirements on the time for the ratification of ILO conventions. In general, the *EVFTA* has a more binding and strict supervision mechanism than the *CPTPP* and *UKVFTA*, which helps ensure the implementation of labor standards in Vietnam but also creates greater compliance pressure for businesses.

The *EVFTA* not only mandates its member states to ratify the core conventions of the ILO, but also specifically emphasizes their responsibility to promote CSR as a means to support the implementation of committed labor standards. Although the *EVFTA* explicitly refers to CSR, in practice this agreement encourages RBP as a systematic and enforceable approach to labor standards.

First, the *EVFTA* aligns CSR with international legal frameworks such as the *Guidelines of the Organization for Economic Cooperation and Development* (OECD), the *United Nations Global Compact* and the *ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy* (*EVFTA*, Article 13(10)(2e)) with the aim of encouraging businesses to conduct responsible business practices. However, to ensure that compliance goes beyond the voluntary level, the *EVFTA* requires Vietnam to ratify ILO conventions and undertake labor law reforms. Thereby, the principles of RBP are integrated into national policy. This stems from the fact that by stipulating the state's responsibility to promote CSR in enterprises, while also requiring the state to amend laws to comply with labor commitments, the *EVFTA* has transformed enterprises' voluntary commitment to implement labor standards into a legal obligation to which enterprises are compelled to adhere. From this point of view, the concept of RBP is an expansion, upgrade and implementation of CSR at both national and global levels (Phan, 2024). RBP is a more comprehensive and enforceable approach compared to traditional CSR. This is particularly important in the context of new-generation free trade agreements, such as the *EVFTA*, where labor and environmental standards are more emphatic. Literature reviews demonstrate that the RBP accommodates small and medium-sized enterprises (Cronje, Ferreira and van Antwerpen, 2017; Ryan, O'Malley and O'Dwyer, 2010).

This is a significant change for the EU, learning from the experience of implementing labor commitments in previous FTAs with partners such

as Peru, where labor commitments in FTAs are often limited to countries ratifying and establishing legal frameworks for compliance with mutually agreed labor standards, such as those recognized by the ILO; however, practical implementation remains unchanged (Orbie, Van den Putte and Martens, 2017).

3. The *EVFTA*'s impact on accelerating implementation of RBP

The *EVFTA* has played a crucial role in accelerating the adoption of RBP in Vietnam. By integrating labor standards into trade commitments, the agreement has driven regulatory improvements, increased awareness among businesses and strengthened market-driven compliance mechanisms. The implementation of RBP under the *EVFTA* has been facilitated through three key channels: regulatory adjustments at the national level, stronger market pressure as well as increased awareness and commitment from enterprises. In response to the labor commitments outlined in the *EVFTA*, Vietnam has conducted significant legislative reforms and strategic initiatives to promote RBP and enhance labor protections.

First, Vietnam has ratified seven out of the eight core ILO conventions, including four adopted during the *EVFTA* negotiations (2019–2020), demonstrating its commitment to labor law reforms. Although the ratification of *Convention No. 87 on Freedom of Association* remains under active consideration, many efforts to align domestic regulations are ongoing. The *Labor Code 2019* introduced important changes, recognizing independent labor representative organizations in enterprises, fostering more flexible collective bargaining mechanisms and revising dispute resolution processes to ensure fairer labor rights enforcement (Nguyen and Nguyen, 2023). A notable feature is that the *Labor Code 2019* is designed to integrate content from key documents, making it easier for businesses to understand and implement. This differs from the previous *Labor Code 2012* design, which provided general regulations and required various guidance documents for implementation. With this design approach, the number of guidance documents has been reduced by half, from 36 documents for the *Labor Code 2012* to 22 for the *Labor Code 2019*. Furthermore, Vietnam continues to refine its legal framework with the *Social Insurance Law 2024* and *Trade Union Law 2024*. These reforms aim to strengthen worker rights, enhance social security coverage and improve collective bargaining frameworks.

Second, the *EVFTA* also pushes Vietnam to launch its National Action Plan (NAP) for Responsible Business Practices (2023–2027) in partnership with the UNDP and the Swedish government (UNDP, 2020). With this, Vietnam joins Thailand, Japan, South Korea, Pakistan, Taiwan and Mongolia as the seventh Asian country to have such a plan. The NAP is a significant step in fulfilling Vietnam's commitments under the *EVFTA*, particularly in the area of labor standards. It outlines three key tasks to promote RBP: (1) aligning labor laws with international standards, (2) addressing challenges related to the digital economy and worker protection and (3) strengthening worker representation. By setting clear targets and responsibilities, the NAP provides a roadmap for implementing the *EVFTA* and ensuring that Vietnamese workers benefit from increased labor protections.

The *EVFTA* has intensified market-driven labor compliance, as EU-based buyers insist on stricter adherence to fair labor practices. Vietnamese enterprises seeking to maintain or expand their market share in Europe must demonstrate their compliance with labor standards. There are two ways to approach this. The most common approach, often implemented by international brands and foreign direct investors, is to conduct more frequent and rigorous audits of suppliers. Many electronics, textile and footwear manufacturers in Vietnam are now subject to independent labor compliance checks. Additionally, the second approach is that to remain competitive in international markets, Vietnamese enterprises are often required to obtain certain certifications to ensure compatibility with labor commitments, such as the Ethical Trading Initiative (ETI), the Social Accountability Standard (SA8000) and the Business Social Compliance Initiative (BSCI). To fulfill these two requirements, enterprises need to implement RBP within their operations to ensure compliance with these commitments.

4. Enterprise adaptation and compliance trends under *EVFTA* influence

Since the adoption of the *EVFTA*, Vietnam has implemented significant labor law reforms to align with its commitments. At the same time, enterprises have been under increasing pressure from EU buyers to adopt RBP, leading to heightened awareness and subsequent adjustments in business operations.

The first step toward compliance is enterprise awareness of *EVFTA*'s labor requirements. In 2022, two years after the implementation of the *EVFTA*,

the VCCI conducted a survey of 524 businesses, representing a diverse range of sectors, sizes, ownership structures and geographic locations. The survey aimed to assess enterprises' awareness and implementation of the *EVFTA* (VCCI, 2022). This survey found that 94% of the Vietnamese enterprises studied were aware of the agreement, with 30% having a solid understanding and 10% possessing in-depth knowledge of its provisions. This high level of awareness suggests that businesses are becoming increasingly familiar with the labor standards embedded within the *EVFTA* and their implications for trade with the EU. However, the depth of understanding varies significantly among the different types of enterprises. FDI firms demonstrated the highest awareness (43.42%) as they are predominantly export-driven and accustomed to international labor requirements. In contrast, Vietnamese private enterprises, particularly SMEs, showed lower levels of comprehension, with only 36.8% reporting a strong understanding of *EVFTA*'s labor provisions. Despite this gap, many businesses recognize that compliance is no longer optional but a prerequisite for maintaining access to the EU market.

Awareness does not mean compliance. Enterprises must actively implement changes to meet the *EVFTA* standards. According to the VCCI 2022 survey, 59.4% of enterprises had concrete plans to improve compliance, while 26.05% focused specifically on labor standard improvements in 2022, down from 30.09% in 2020 (VCCI, 2022). Controversially, for the enterprises reporting not to have an improvement plan, 39% stated that their existing business plans were already aligned with the requirements of the *EVFTA*. This means that many businesses had already made necessary adjustments in the early years of the *EVFTA*'s enforcement.

In practice, businesses have adopted various compliance measures to align with the *EVFTA* standards. A case study of two Vietnamese companies—a printing company in Ho Chi Minh City and a wood manufacturing firm in Quy Nhon City—illustrates real-world adaptation efforts. The printing company must comply with Ethical Supply Chain Program (ESCP) standards and undergo biannual audits to ensure transparency in wages, overtime policies and worker benefits. Meanwhile, the wood manufacturer adheres to the Forest Stewardship Council (FSC) and Business Social Compliance Initiative (BSCI) standards, which integrate labor standards.

Beyond internal labor policies, enterprises have also restructured their supply chains to meet the *EVFTA*'s stringent requirements. Consider, for example, the printing company in Ho Chi Minh City. They have started

using paper from certified suppliers, so they know that it meets EU rules for the environment and workers' rights, even if the cost is higher. Similarly, the wood manufacturer in Quy Nhon City has to prove that their wood is sourced legally, following EU rules on timber (EU Timber Regulation or EUTR). However, finding certified wood at competitive prices remains a challenge, particularly for SMEs that operate with limited margins. Or, regarding labor costs, businesses must comply with working hour limitations and enhanced labor protections, leading to higher wages and additional hiring costs.

While compliance is beneficial for market access, it imposes significant financial burdens, especially on small and medium-sized enterprises. The printing company incurs \$3,000 in end-of-year audit costs and \$1,500 for mid-year reviews, reflecting a major expense for businesses with limited financial capacity. These findings align with the VCCI 2022 survey, in which 59.1% of enterprises reported increased operational costs owing to labor and environmental compliance requirements. Additionally, 7.1% of the surveyed enterprises (mainly SMEs) stated that the reason they did not benefit from the *EVFTA* was that they were unable to meet the stringent requirements of the EU to export goods to this market (VCCI, 2022).

Despite these challenges, businesses that successfully adapt to *EVFTA* provisions gain significant competitive advantages. For enterprises unable to meet these standards, exclusion from EU supply chains poses a significant risk, potentially leading to a lost market share. Compliant enterprises can benefit from expanded export orders and stronger market positioning. In the survey, the printing company in Ho Chi Minh City reported a 10% increase in EU export volumes since 2020, directly attributing this growth to their adherence to *EVFTA* labor standards. At the national level, according to VCCI surveys, within the first two years of the *EVFTA*'s implementation, 33.2% of enterprises reported an increase in actual orders to the EU market. Of the enterprises, 30.4% experienced increased revenue and profits by supplying goods and services to businesses engaged in import-export with the EU. From a broader perspective, 37.8% of enterprises noted that the *EVFTA* has promoted opportunities for cooperation and partnerships. It can be noted that businesses integrating RBP not only enhances their market presence but also brings many benefits such as increased attractiveness to stakeholders, building reputation, strengthening brands and improving positions in the global value chain (Nguyen and Phan, 2024).

5. Challenges to effective RBP implementation

While Vietnam has made significant progress in implementing the *EVFTA* and promoting responsible business practices (RBP), challenges remain.

Firstly, for the legal framework aligning with labor commitments, Vietnam has not yet ratified Convention 87. Although Convention 87 has a relatively high global ratification rate of 157 out of 187 countries, the ratification rate of Convention 87 in the Asia-Pacific region is relatively low (below 50%). Only four ASEAN countries (Cambodia, Indonesia, Myanmar and the Philippines) have ratified it. In the case of Korea, the EU's FTA with Korea took effect in 2011, but it was not until 2021 that Korea completed ratifying Convention 87. This may be due to the obligations of countries in the convention because it is not simply a change in labor laws but a change in the operating mechanism of trade unions within that country (Luong, 2023). For Korea, *chaebols* such as Hyundai and Samsung, with their infamous anti-trade union policies, hinder the ratification process (Nguyen, 2024). Therefore, it is necessary to consider the political and social circumstances of each country.

However, Vietnam has ratified *Convention 98 on the Right to Organize and Collective Bargaining*, which is seen as a necessary step toward ratifying Convention 87. The Vietnamese *Labor Code* now allows for the establishment of labor representatives outside of the Vietnam General Confederation of Labor and the Government is currently developing guidelines for implementing this provision. However, there is not yet an establishment of a labor representative outside of the Vietnam General Confederation of Labor in operation.

Regarding the implementation of labor law regulations, although the *Labor Code* has undergone significant revisions, practical implementation remains limited. The 2023 Better Work report on labor law compliance in the footwear and garment industries shows that violations still occur in key labor relations regulations such as overtime, wages, gender discrimination and occupational safety and health.² Figure 1 shows the non-compliance rates of factories participating in the Better Work program. However, the assessed level is low and has improved compared with that in 2019. This assessment

² The Better Work Vietnam program has been instrumental in assessing and improving compliance in the garment and textile industry in Vietnam. The program operates in over 426 garment and 44 footwear factories, employing more than 750,000 workers as of December 2022 (for more information, see Better Work, 2023).

is also consistent with the results of the labor inspection. In 2022, the labor inspection conducted 2,273 inspections, detecting 9,877 violations (112.1% compared to 2021), and issued 454 sanction decisions (108% compared to 2021) with a total fine of 26,042,768,553 VND (315.4% compared to 2021) (Ministry of Labor, War Invalids and Social Affairs, 2022). Thus, overall, it seems that labor law violations remain a challenge.

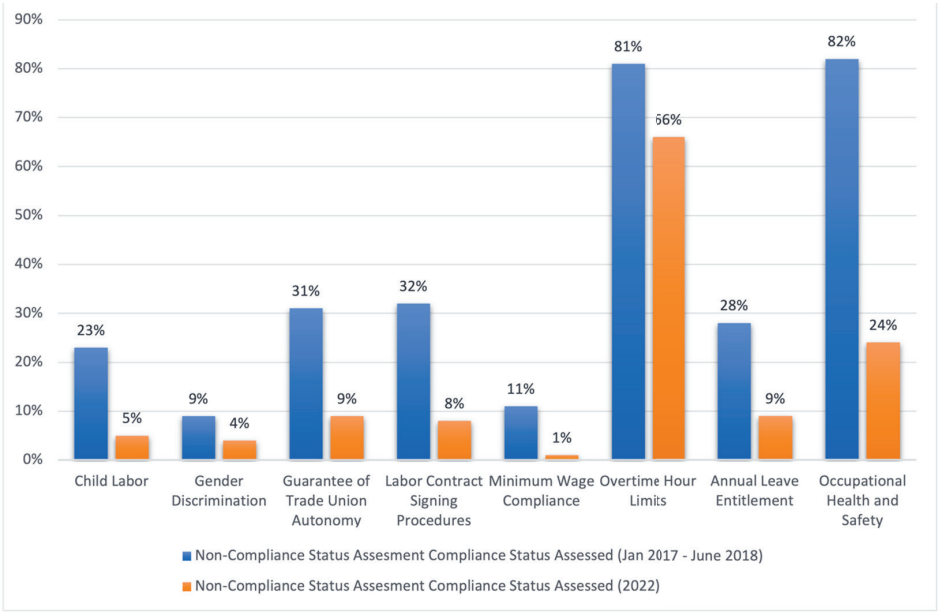


Figure 1: Non-compliance status assessment

In this context, the challenge will become more crucial when ‘Circular 17/2018/TT-BLDTBXH’ on guiding the self-assessment of labor law implementation, which enterprises self-conduct annually, expired on February 15, 2015, but no new guidance has been issued. This is regrettable, as this regulation helped both labor inspection and enterprises to self-assess their own implementation. Especially in the current situation, the Vietnamese government is reorganizing the inspection system, including labor inspection.

Secondly, for enterprise compliance, it is obvious that Vietnamese businesses—especially SMEs in labor-intensive sectors—face substantial difficulties in complying with the EVFTA’s labor standards. Adhering to ethical labor standards often requires significant investment in worker training, audit fees and certification costs. Unlike larger corporations, SMEs

lack the financial resources to afford labor audits, ethical certifications (e.g., SA8000, BSCI) and supply chain due diligence. Currently, Vietnam does not have a structured incentive scheme (e.g., subsidies and tax credits) to encourage businesses to adopt RBP, highlighting the need for such initiatives in the near future.

Thirdly, Vietnam's heavy reliance on foreign suppliers has created additional RBP challenges. Many businesses, especially in labor-intensive sectors, import raw materials from non-EU countries, mainly China,³ making it difficult to ensure full compliance with the *EVFTA*'s labor standards. Changing supply sources to meet the requirements of supply chain management can increase costs and reduce the competitiveness of Vietnamese goods. This not only requires efforts from Vietnamese enterprises, but also the support of the government and the cooperation of European buyers when negotiating with Vietnamese enterprises.

6. Conclusion

The *EVFTA* has significantly contributed to aligning Vietnam's regulatory framework with international labor standards and has been a driving force behind the adoption of responsible business practices (RBP). By integrating labor standards into trade commitments, the agreement has not only fostered regulatory improvements but also heightened awareness among businesses regarding the importance of ethical labor practices and compliance requirements.

However, achieving full compliance remains challenging. Legal regulations need to be further revised to align with labor commitments in the *EVFTA*. Examples of this are the ratification of Convention 87 or new guidelines for the self-assessment of labor law implementation. Simultaneously, Vietnam needs to further enhance the assurance of labor commitment implementation in enterprises through incentive mechanisms and labor inspection monitoring. Additionally, SMEs need support to overcome financial obstacles due to increased compliance costs. Finally, collaboration with European buyers is essential to foster a shared responsibility framework

³ For textile and footwear, Vietnam imports approximately 50% to 55% of its raw materials and textile accessories from China. In 2024, Vietnam's import of raw materials for these industries reached around \$13.42 billion, reflecting a 14% increase year-on-year, with a substantial portion sourced from China (see Pham, 2022; VietnamBriefing, 2024).

that ensures that compliance costs are not disproportionately borne by Vietnamese enterprises.

This research also opens avenues for further studies, specifically quantitative assessments of the impact of the *EVFTA* on labor compliance and business adaptation or long-term analyzes of SMEs' adaptation strategies to RBP standards and global supply chain requirements. By addressing these challenges and enhancing policy responses, Vietnam can not only comply with the *EVFTA*'s commitments, but also strengthen its position in the global economy, ensuring that economic growth is accompanied by sustainable labor standards and social progress.

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