LEGAL PROBLEMS RELATED TO SELF-LAUNDERING IN VIETNAM*

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Abstract

Money laundering consists of self-laundering and third-party laundering. Self-laundering (from here referred to as SL) is defined as a situation where a person who has committed a crime tries to hide the illicit origins of the proceeds from that crime. Article 324 of the Vietnam Criminal Code 2015 regulates self-laundering crimes, explained in more detail in Judicial Council Resolution 03/2019/NQ-HDTP. Although the criminalization is expanded to self-laundering and cases with a high risk of money laundering is increasing, the number of cases successfully prosecuted remains low. Therefore, obstacles to criminalizing self-laundering are studied to ensure its regulation functions efficiently. This paper explores legal problems related to self-laundering in Vietnam in comparison with fundamental principles of the Vietnamese legal system and other related international conventions, and recommends some ways to remove obstacles. There are three kinds of self-laundering and its criminalization protects three legal interests, namely the legal interests protected by the predicate crime, the administration of justice, and the economic order. Understanding theories of criminalization and general criminal justice in the Vietnamese legal system, my paper explores the application of principles to three forms of self-laundering and the legal interests protected. The self-laundering regulation violates some fundamental doctrines of the Vietnamese legal system, but, in my opinion, the criminalization of self-laundering is necessary because money laundering is a global issue and its regulation must be unified.

Keywords: Money laundering, Self-laundering, Principles of law, General criminal justice, Theories of criminalization

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1. Introduction

According to the Report on Anti-money laundering and counter-terrorist financing measures, the Mutual Evaluation Report of Vietnam 2022,[1] there were only three money laundering (from now on referred to as ML) cases that were prosecuted successfully from 2009 to 2019. However, the regulation of money laundering did not apply to self-laundering until Penal Code 2015, which means that law has been expanded but the number of successful convicted cases remains low.

Self-laundering (from now on referred to as SL) is understood as a person who launders one's own illicit funds. The Vietnamese Ministry of Justice used to consider that the criminalization of self-laundering was unnecessary because the parliament believed that the sanction of the predicate crime was sufficient, as the corruption crime had severe punishment, including the death penalty, so the conviction of corruption crime was the highest and it was a waste of resources on a lesser charge like money laundering.[2] However, this reason remains in Article 324 of the Criminal Code 2015, which states that the highest sanction for money laundering offences is merely 15 years and the highest sanction for corruption crime (can be the predicate crime) is still the death penalty. Hence, the sanctions of self-laundering are still lighter than some predicate crimes' punishments even there is an amendment of law compared to the Penal Code of 2009. So, why does the law need the regulation of SL and does this criminalization have any obstacles?

2. Criminalization of SL under Vietnamese law

2.1 Three money laundering prosecutions from 2009 to 2019

In the three successful convictions of ML from 2009 to 2019 in Vietnam, there were no examples of stand-alone money laundering cases that the Ministry of Public Security (MPS) investigated. It showed that Vietnam's focus was not on merely self-laundering ML cases at that time.[3] This result raises doubt about the effectiveness of anti-money laundering enforcement procedures.[4] The first case was about the Vinashin Shipping Case, and the

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[1] Vietnam is a member of the Asia Pacific Group on ML. This evaluation was conducted by the APG and was adopted as a 1st mutual evaluation by its Plenary on 8 July 2009.

[2] Asia/Pacific Group on Money Laundering, 'Vietnam MER, Mutual Evaluation Report, Anti-Money laundering and Combating the Financing of Terrorism', (2009) 44, <http://apgml.org/documents/search-results.aspx?keywords=vietnam> accessed 25 September 2022.

[3] Asia/Pacific Group on Money Laundering, 'Vietnam Mutual Evaluation Report - Anti-money laundering and counter-terrorist financing measures', (Vietnam Mutual Evaluation Report, 2022) 53 <https://www.fatf-gafi.org/en/publications/Mutualevaluations/Mer-vietnam-2022.html> accessed 13 June 2023.

[4] Thu Thi Hoai Tran & Gregory Rose, 'The Legal Framework for Prosecution of Money Laundering Offences in Vietnam' (2022) 22 Austl J Asian L 35

defendant–Giang Van Hien—was sentenced to 12 years for ML crime.[5] The second case was about fraud and virtual money, and Le Thi Ha Noi was sentenced to seven years for ML offences.[6]

The third case was about Nguyen Van Duong, who is the Development and Investment High-Tech Security Limited (CNC) and Phan Sao Nam is the chairman of an entrepreneur called VTC Online, which has the sign of self-laundering. CNC bought a company named Rikvip/Tip.club that consists of online gambling. The predicate crimes include organizing gambling or running gambling dens; illegal gambling; money laundering; abuse of power or position in performance of official duties; dealing in illegal invoices and receipts for payment of state revenues; and appropriation of property that uses a computer network, telecommunications network or electric device. Two defendants received a money laundering sanction along with the predicate crime, namely Phan Sao Nam received a 3-year sentence, and Nguyen Van Duong was given 5 years in prison.[7]

Nonetheless, some other cases had a high risk of a money laundering/self-laundering crime, but only the three mentioned cases were successfully convicted for this crime. In some cases, defendants had high-value proceeds, which was not in compliance with what they do for a living. Van Kinh Duong (2020) and his 15 companies produced ecstasy and methamphetamine and sold these products on the Vietnamese black market. His illegal money/property was over VND 200 billion (about US$8.632 million). He and his partners were convicted for the illegal production of narcotics, illicit trading in drugs and unlawful trading of narcotics, fraudulent appropriation of property, and falsifying seals and documents. He received the death penalty, but there was no money laundering prosecution in this case.[8]

In general, the Vietnamese legal system has regulation of money laundering, but the percentage of successful conviction cases is low even though the risk of ML/SL crime is high, which shows that its actual punishment is not sufficient to deter.

2.2 Criminalization of money laundering under the Penal Code 2015

The international conventions that Vietnam is a member of include The United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic substances; the United Nations Convention Against Transnational Organized Crime, and the United Nations Convention against Corruption 2003. All three conventions demonstrate that the criminalization of SL shall respect the fundamental principles of domestic law, and the decriminalization of SL is applied if the regulation of SL violates the fundamental doctrine.

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[5] Giang, Van Dat, Hanoi People's High Court, Court Order, (18 August 2017) 553/2017/HSPT

[6] Le, Thi Ha Noi, Vinh Phuc People's Court, Court Order, (25 November 2019) 61/2019/HS-ST

[7] Nguyen, Van Duong/Phan, Sao Nam, Phu Tho People's Court, Court Order (30 November 2018) 55/2018/HS-ST.

[8] Thu Thi Hoai Tran & Gregory Rose, 'The Legal Framework for Prosecution of Money Laundering Offences in Vietnam', (2022) 22 Austl J Asian L 35.

For example, Article 23 (2) (e) under the United Nations Convention against Corruption 2003 states that it is dependent on the fundamental rules of the individual country law to decide whether ML crimes apply to a person who launders their own proceeds. Hence, the criminalization of self-laundering depends on the fundamental principles in the Vietnamese legal system.

In an effort to comply with the international standards, Vietnam has changed several versions of criminal law about money laundering (The Penal Code 1999, the Penal Code 1999 amended 2009, and the Penal Code 2015). Self-laundering is only regulated under the Penal Code 2015, but the Penal Code 2009 did not exclude the criminalization of self-laundering. In the Penal Code 2009, there is no term "obtained through his/her commission of a crime", which only mentions the person who knows the illegal origins of the property so the author of predicate crime can be the author of a money laundering crime. Furthermore, up to March 2013, there has not yet been a conviction under Article 2009. Neither has the restriction on the criminalization of self-laundering nor has the detailed regulation of self-laundering.

The regulation of self-laundering in Vietnam includes Article 324 of the Penal Code 2015, and the Judicial Council Resolution 03/2019/NQ-HDTP, "Guiding apply Article 324 of Penal Code about money laundering crime", published in 2019 (from here on referred to as Resolution 03/2019). Self-laundering crime is regulated as following:

A person who commits any of the following acts shall face a penalty of 01 - 05 years imprisonment:

(a) Directly or indirectly participating in finance transactions, banking transactions, or other transactions to conceal the illegal origin of the money or property obtained through his/her commission of a crime, or obtained through another person's commission of a crime to his/her knowledge;

(b) Using money or property obtained through his/her commission of a crime or obtained through another person's commission of a crime to his/her knowledge for doing business or other activities;

(c) Concealing information about the true origin, nature, location, movement, or ownership of money or property obtained through his/her or commission of a crime or obtained through another person's commission of a crime to his/her knowledge, or obstructing the verification of such information.

Apparently, there are three kinds of laundering money under Vietnamese law, namely the transaction, the usage, and the concealment. The first form of self-laundering mentions laundering money and/or property by transaction in Article 324 (1)(a). For example, Phan Sao Nam and Nguyen Van Duong transferred money overseas to some banks in Singapore and to relatives, who then returned the money. The second type of SL regulates about using illegal money and/or property in Article 324(1)(b). For example, Phan Sao Nam and his co-

conspirators concealed the illegal money by investing in construction projects. The last one concerns concealing information in Article 324(1)(c).

There are four compulsory factors required to establish criminal liability, which are also four elements to identify the independence of a crime, namely the objective aspect (actus reus - "mat khach quan"); the object ("mat khach the"); the subjective aspect (mens rea - "mat chu quan" or "loi"), and the subject of crime.

2.2.1 The Objective aspect (Actus Reus – "Mat khach quan")

Article 324 states that self-laundering crime is established without requesting to have the consequences of these laundering activities It means that as long as laundering conduct is committed by the author of a predicate crime, the self-laundering crime can occur. be convicted.

2.2.2 The Subjective aspect (Mens Rea – "Mat chu quan" or "Loi")

The criminalization of SL requires the offender knows about the origin of the money or property, because he/she is also the author of the predicate crime. The offender knows exactly the origins of the profit as he is the one who creates the proceeds.

2.2.3 Objectives of money laundering crimes

Money laundering has been regulated in chapter XXI of the Penal Code 2015 about "public order and public safety" ("Cac toi xam pham an toan cong cong, trat to cong cong"). Thus, the object of money laundering crimes ("mat khach the") protects the society or people's interest infringed by the money laundering crimes. It shows that money laundering crimes may cause "harm" or "a risk of harm" to society because it is believed that money laundering can cause a remarkable danger to various aspects of society.[9] While the definition from the law is vague and broad, my article has determined three legal interests protected by the criminalization of self-laundering, namely the legal interest protected by the predicate crime, the administration of justice, and the economic order.

The criminalization of money laundering aiming to protect legal interests protected by predicate crime. There is a connection between money laundering and the underlying illegal activities that generate illicit proceeds. Laundering is a form of complicity in the predicate crime, and laundering activities are committed with the aim of concealing the defendant.[10] In general, the criminalization of money laundering aims to prevent the commission of predicate crime, which makes predicate crime less attractive as the offender is blocked from using the money or property gained from the crime so that the percentage of commission of predicate crimes would decrease and the legal interests of predicate crimes will be protected.

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[9] Chat Le Nguyen, 'International Anti Money Laundering Standards and Their Implementation by Vietnam' (Doctor of Philosophy in Law, University of Canterbury 2014) 103 <https://ir.canterbury.ac.nz/handle/10092/9827> accessed 15 October 2022.

[10] Peter Alldridge, 'What Went Wrong with Money Laundering Law?' (first edn, Springer Nature, London, 2016) 35.

The idea about the criminalization of ML aiming to protect the administration also belongs to Roberto Durrieu. He points out that one of the reasons to commit ML activities is turning the origin of assets into legitimate ones, which allows the offender to enjoy using the proceeds and eliminate the evidence that proves the origin or destination of criminal property. So he believes that the acts of investment, transaction, concealment of illegal property, the subsequent and separate acts of decontamination and self-laundering could affect the investigation of the alleged crime. In terms of transaction money or property obtained from criminal offence, launderers can achieve impunity, as they try to hide the paper trail which means that they hide the origin and destination of the proceeds. Hence, he interprets that the transaction relative to property or money obtained from crimes can cause damage to the administration of justice.[11]

Lastly, one of the elements to protect public safety is to protect the economic order, so protecting the economic order is one of the reasons for criminalizing money laundering. Even the proceeds of crime may provide useful funds for economic growth in the short term, but for economic development, the micro and macro-economic harm of money laundering is obvious. The illegal proceeds which are reintroduced into the economy can create more profits that encourage the offender to continue committing predicate crime, which may destroy the fairness in competition in the legitimate markets. In addition, the act of money laundering undermines the individual's capacity in the development of the economy by distorting economic relations.[12]

2.2.4 Subject of money laundering crimes

A legal person or a natural person who reached a certain age has the capacity to commit crime. The subject of money laundering crimes in Vietnamese crime consists of "legal natural" and "legal person". For the self-laundering crime, the subject is an individual.

3. Application of the harm principle to the criminalization of self-laundering

3.1 Application of the harm principle to the three kinds of SL

Firstly, the notion of harm applied to the three kinds of SL is "harm to others". The first kind of SL is about joining transactions which does not cause harm initially, such as transaction money from one bank to another; the conduct of transferring money from one bank to another bank is not wrong or harmful, and there is no direct victim of those acts. In this regard, there is no victim of the money laundering crime as no one would be the victim of a transaction from one country to another or no victim when a bank robber used money

[11] Roberto Durrieu, 'Rethinking Money laundering & Financing of Terrorism in International Law, towards a New Global Legal Order', (Martinus Nijhoff publishers, Boston, 2013).

[12] Verena Zoppei, 'Anti-Money Laundering Law: Socio-Legal Perspectives on the Effectiveness of German Practices' (Springer, Berlin, 2017) 12 Int Crim. Just. Series 92-94.

he gained from his crime to buy a present for his wife, or there is no victim from the fact that the Columbian drug mafia sends $10 billion from one territory to another, which means no harm comes from this conduct, no tort law, and no liability claims.[13] Secondly, the second kind of SL embodies using proceeds to do business or investment, which shows that the sole investment conduct does not cause harm to others. In fact, this investment helps the development of the economy. Hence, there is a lack of harm to others caused by the usage of laundering activity.

The third kind of laundering activity, hiding the original illegal property, aims to hide the evidence of the crime so that the investigation of both predicate and self-laundering crimes would be hard to take into account. The harm in this independent crime is hard to determine because the criminal merely refuses to provide information or evidence. This action is victimless, which leads to non-violation.

3.2 Application of the Harm principle to legal interests protected by the self-laundering crime

The notion of harm mentioned, applied to three legal interests of SL, is "harm to other interests". According to Vietnamese criminal law, all crimes are predicate crimes. Nevertheless, it is considered that most of "less serious" predicate crimes do not create significant criminal assets that can cause a remarkable danger to society. Further, it is not necessary to regulate a crime if it causes less serious danger as a predicate crime of money laundering crime, which means that the category of predicate crimes can be shortened.[14] In other words, Vietnamese law regulates all regulated crimes in Criminal Code are the predicate crimes, which is believed as unreasonable and unpersuasive because the caused harm by some predicate crimes is not serious, which breaks this principle.

Based on the abovementioned about the administration of justice, the defendant carries out the first and the second kinds of self-laundering, reintroducing the proceeds to the economy and enjoying using the profit, which is one way to create the disadvantage for investigation as it distributes the money or property to various destinations and incentivizes defendant to commit the self-laundering crime. Moreover, the third kind of self-laundering focuses on concealing the original proceeds and also aims to delete the evidence, which constrains the investigation proceeds. The regulation of SL prevents the harm to the administration of justice so the regulation does not break the principle.

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[13] Brigitte Unger, 'Research Handbook on Money laundering - Part II: Money laundering regulation: From Al Capone to Al Qaeda' (Edward Elgar Publishing Limited, 2013) 20.

[14] Chat Le Nguyen, 'International Anti Money Laundering Standards and Their Implementation by Vietnam' (Doctor of Philosophy in Law, University of Canterbury 2014) 105 <https://ir.canterbury.ac.nz/handle/10092/9827> accessed 15 October 2022.

Lastly, the self-laundering crime would affect the fairness of the economy by destroying the fairness between competitors in the economic competition, especially to other competitors who join the market legally and the author of the predicate crime can use the money to control the price in the market. Hence, the self-laundering activities would affect the fairness and destroy the structure of the economy. The criminalization of self-laundering, which protects the economic order from the risk of harm or harm caused by the criminal conduct, does not violate the harm principle.

4. General Principles Criminal of justice

4.1 Ne bis in idem

"Ne bis in idem", which comes from a Latin maxim, is one of the principles of a fair trial and regulates the right of the defendants not to be tried or punished twice for the same crime.[15] "Ne bis in idem" is a rule that excludes the renewability of criminal proceedings in connection with a matter which has already been definitively judged by a judicial organization of a legal system different from a potentially competent one. Hence, this principle requires three identical circumstances, namely, the same facts, the same offender, and the same legal principle or value, to be protected.[16] The self-laundering crime has the same author as the predicate crime because the offender shall receive both convictions of predicate crime and the money laundering crime. If the two crimes are not independent but the legislators still apply the sanctions separately for two crimes, then a defendant is punished twice for one crime, which raises a question about the violation of Ne bis in idem, so the key point is that the two crimes are separate. There are two points to show that the regulation of self-laundering does not break "Ne bis in idem" principle": firstly, two crimes have four different elements to establish a crime, and secondly, regulated SL crime causes additional injury.

In the Vietnamese legal system, Article 31 of the Constitutional Law 2013 indicates the author of a predicate crime shall not be judged and punished twice for the same facts. Anna Maria Maugeri believes the punishment of two substantially equivalent provisions, such as a predicate crime (tax evasion) and a self-laundering crime causes a violation of this Ne bis in idem principle[17] because the conduct in tax evasion and the self-laundering crime are similar,

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[15] Sabine Gless, 'Legal Responses to Transnational and International Crimes', (edited by Harmen van der Wilt, and Christophe Paulussen, Edward Elgar, 2017) 220-221.

[16] Novella Galantini, Il Principio Del 'Ne Bis In Idem' Internazionale Nel Processo Penale 6 (1984) as cited in Alessandro Rosano, 'Ne Bis interpretation In Idem? The Two Faces of the Ne Bis In Idem Principle in the Case Law of the European Court of Justice' (2019) 18 Ger. Law J., <https://doi.org/10.1017/S2071832200021866> accessed 27 February 2023.

[17] Anna Maria Maugeri, 'Self-Laundering of the Proceeds of Tax Evasion in Comparative Law: Between Effectiveness and Safeguards' (2018) 9(1) New J. Eur. Crim. Law, Vol. 98.

so a defendant who is convicted of "tax evasion" and "self-laundering" crimes is prosecuted twice for the same crime. However, Article 200 (tax evasion)[18] and Article 324 (self-laundering crime) of the Penal Code 2015 have the different elements to establish the crime. The conduct in Article 200 is omission while the laundering activities not. Presumably, if an offender commits Article 200 on Monday then he is convicted successfully in a first proceeding. On Tuesday, he commits the third form of self-laundering crime in Article 324, he is then prosecuted successfully in the second proceeding. Two proceedings do not violate Ne bis in idem because the two crimes are independent. As a result, tax evasion and money laundering crimes are two separate crimes, notwithstanding that the two types of are similar.

Three kinds of SL do not violate this doctrine for the reason that these laundering activities are independent and able to cause further damage. The "further damage" is compatible with Article 14 of the Criminal Procedure Code 2015, which demonstrates the second procedure does not violate the Ne bis in idem if the offender is convicted of a crime in which he commits another type of "conduct" that has different harm and the Penal Code regulates that "conduct" as a crime. For example, the author of the predicate crime can be convicted for the predicate crime in the first proceeding, and subsequently convicted for the self-laundering crime in the second proceeding, which does not violate Ne bis in idem, because the self-laundering causes "further damage" and this crime is regulated in Article 324 of the Criminal Code 2015. To sum up, two laundering activities are described in the Resolution 03/2019 requiring long term preparation to commit crime, so these acts are not similar to some acts to just transfer or use property. Hence, there is further harm caused by the transaction and usage activities. This idea is supported by the Directive's Preamble, DIRECTIVE (EU) 2018/1673 of the European Parliament and of the Council of 23 October 2018 on combating money laundering by criminal law (6th AML Directive),[19] even though Vietnam is not a member of EU and this instrument is not binding in Vietnam. However, this idea supports the criminalization of self-laundering based on the additional damage that may be caused by the criminal conduct. Therefore, the two crimes are independent and have two acts and two sets of facts, and there is no violation of this principle.

4.2 Privilege of self-concealment

The reason why the privilege of self-concealment is considered to eliminate the criminalization of self-laundering is that when the author of a predicate crime launders money, he/she just tries to hide the evidence of the predicate crime. Without doing such a thing, the author is forced out of his/her will so he will try to disguise or use the illicit funds from his or

[18] Penal Code 2015, Art 200.

[19] European Parliament and European Council, 'Directive (EU) 2018/1673 of the European Parliament and of The Council of 23 October 2018 on Combating Money Laundering y Criminal Law', (6th AML Directive, 2018) 23.

her own crime so as not to be investigated. In regard to some acts of laundering money, such as concealing, possessing, and retaining the illicit funds of his/her crimes, they are not identified as separate wrongs or illegal conduct that requires a separate wrong or additional sanction. Thus, the criminalization of self-laundering violates the privilege of self-concealment.[20] Nonetheless, my paper does not support this idea.

The activities in this privilege consist of series of actions to hide or delete the evidence with a view to avoid being convicted. The first form of self-laundering, regulated in Article 324, is about joining in finance or banking transactions so this type of conduct requires a long time and cannot be committed right after committing the predicate crime. For example, Nguyen Van Duong/Phan Sao Nam opened bank accounts in Singapore, which required a long term and complicated series of conduct aimed at enjoying profit, and means they did transactions not only to prevent being caught but also to be able to use the profit. Hence, the first kind of SL also does not merely aim to cover the evidence, and, if they did not commit these actions, it cannot be considered as arising out of their will. Additionally, it should be considered as not committing the second crime. For that reason, the first kind of self-laundering does not break the privilege of the privilege of concealment. The second form of self-laundering is about using illegal money/property. Moreover, the term "using money/property to do business" which is further explained under Resolution 03/2019, consists of some activities such as investment process, providing services, which shows that the concealment in money laundering activities still creates profits for defendants by having more chances to use the illegal money and reinvest in the economy. The term "using money/property to do other activities", such as building a school or hospital, which shows that opening a hospital requires a high amount of capital, long-term investment, and a detailed plan, then the launderers receive the profit after investing, which does not comply with activities involving the privilege of self-concealment. As a result, the second type of laundering activities are separate actions and not consistent with concealing activities.

The third form concerns concealing information relative to the criminal proceeds, explained in Resolution 03/2019. This kind of SL includes actions of destroying the evidence, or not giving or deleting the information, which can be used to convict one of SL. However, if a defendant also hides the evidence or deletes the informative documents to avoid being prosecuted, it is considered as one of activities belonging to the privilege of concealment. Moreover, erasing documents can be done quickly right after the commission, destroying the evidence, and there is no further money/property earned in this process. In the light of this sub-provision, the offender commits the third form of self-laundering and these acts are similar to the conducts in the privilege. As a result, the third type of self-laundering described in the

[20] Roberto Durrieu, 'Rethinking Money Laundering & Financing of Terrorism in International Law, Towards a New Global Legal Order', (Martinus Nijhoff Publishers, Boston, 2013).

Resolution 03/2019 and Article 324 can be considered as concealment, and the criminalization of this form violated the privilege of self-concealment. In fact, there is a lack of successful convicted cases prosecuted according to this type.

5. Conclusions and recommendations

International conventions of which Vietnam is a member regulate the criminalization of self-laundering and depend on the fundamental principles of the Vietnamese legal system. However, the problem is the criminalization of self-laundering either violates or does not break some principles simultaneously. To determine the rationale for criminalizing self-laundering, my article shows the problems of criminalization of self-laundering and suggests some ideas to remove its obstacles. Personally, I believe that the criminalization of self-laundering should be regulated under Vietnamese law and the criminalization of self-laundering would prefer to catch all "laundering fish", rather than completely respect the theories of criminalization or general criminal justice. The regulation of money laundering and self-laundering is a global issue that requires a unified regulation in both domestic and international laws. Many countries, such as Germany or Italy, regulate self-laundering as a crime in their legal system.

From that point of view, some obstacles can be removed. There are different analyzed results when considering the theories of criminalization and the general principles of criminal justice in Vietnam. Secondly, the prosecution and the investigation of the self-laundering crime are not proportional to the self-laundering crime, so there are many cases with a high risk of self-laundering with a lack of successfully convicted cases. Lastly, many overlapping and misleading points make the regulation of SL in violation of the fundamental doctrines, such as the types of self-laundering, the definition of this crime, and the concepts of some principles are vague.

Hence, to remove these problems there are some recommendations should be considered, namely: Sub-article 5, Article 6 of Resolution 03/2019 describes some examples for the third form of self-laundering encompass the specific acts "providing fake documents, evidence; do not provide or provide not complete documents; delete, repair documents, or evidence". These activities need to be pointed out the elements that only laundering activities have to avoid misleading the self-concealment. Importantly, examples in the third form of SL in Resolution 03/2019 should be more precise and show the unique concealment activities to ensure that only this concealment can happen if the crime is money laundering, which avoids the violation of self-concealment. For example, the third form can be described more specifically and emphasizes the subject of the action like identifying the amount of money or property obtained from predicate crime, such as a legal conduct cannot obtain that amount of money/property so the gained money or property is illegal. Thus, decreasing the money by faking/changing/amending the document is necessary. Moreover, the example of the third

form shall emphasize that "adjusting/erasing the number of proceeds obtained from predicate crime in the documents or paper" instead of only "adjusting/erasing the document".

Secondly, the Vietnamese legal system should have more definitions of general criminal justice and theories of criminalization in the Penal Code and the Constitutional law because the misleading definition in these doctrines can create gaps, such as the definition of harm and risk of harm.