


Forgery of Seals and Documents of Agencies and Organizations for the Purpose of Fraudulent Appropriation of Property

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Abstract

The act of forging seals and documents of state agencies and organizations for the purpose of fraudulent appropriation of property constitutes a serious form of crime, simultaneously infringing upon administrative management order and threatening the security of property relations. In Vietnam, this conduct is primarily governed by Article 341 of the Penal Code in conjunction with provisions on the offense of fraud. However, practical challenges remain in delineating the boundary between forgery and fraud, particularly when forged documents are employed as instruments of misappropriation. This article examines the Vietnamese criminal law framework and contrasts it with the experiences of selected jurisdictions such as the United States, China, and Singapore, thereby identifying both commonalities and differences in the constituent elements of offenses and applicable sanctions. On this basis, the study proposes orientations for improving criminal legislation and judicial practice in Vietnam.

Keywords: Criminal Law, document, forgery, seal, Vietnamese law.

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INTRODUCTION

In the global context, acts of forging seals or documents and employing them to commit fraudulent misappropriation of property have emerged as a serious legal concern, undermining both the integrity of administrative governance and the security of civil and economic relations. Jurisdictions across both the common law and civil law traditions have enacted stringent provisions to address forgery and fraud, treating such conduct as a dual violation: it simultaneously compromises the authenticity of official documents and infringes upon proprietary rights. Comparative judicial practice further demonstrates that the boundary between these two offences is not always clearly delineated, particularly where falsified documents are deployed as instruments to facilitate misappropriation.

In Vietnam, the issue has become particularly pressing as acts of forging seals and documents of state agencies and organizations are increasingly intertwined with the objective of defrauding and misappropriating property. The current Criminal Code establishes the offence of forging seals and documents (Article 341) and the offence of fraudulently appropriating property (Article 174) as two separate crimes. In judicial practice, however, courts often encounter difficulties in the determination of charges, the imposition of penalties, and

the handling of the relationship between these two offences, thereby creating risks of inconsistency and undermining the effectiveness of criminal justice.

Accordingly, a systematic study of forgery committed for the purpose of fraudulent misappropriation is necessary, both to clarify the legal nature of such conduct and to facilitate comparative analysis with the criminal laws of selected jurisdictions. This approach allows for the extraction of lessons for Vietnam. The research adopts a combination of methods, including analytical and synthetic reasoning, comparative legal analysis, case-law review, and legal commentary. The anticipated outcome is to contribute to the improvement of Vietnam's criminal law and to enhance its effectiveness in judicial practice.

THEORETICAL FRAMEWORK

Concept and Legal Characteristics of Forging Seals and Documents of State Agencies and Organizations

In most legal systems, the term *document* is broadly understood to encompass any medium that records information, including paper-based instruments, certificates, contracts, electronic data, or any record capable of serving to verify a fact, a right, or a legal obligation. Seid Krasniqi emphasizes that, within legal scholarship, a document is not confined to its material

form but also embodies the evidentiary and juridical value of the information it contains (Seid Krasniqi, 2025).

A seal constitutes a distinctive form of identification, typically managed and utilized by competent authorities or organizations, with the purpose of authenticating and legitimizing documents. Traditionally, a seal has been understood as the imprint of a stamp affixed to a document in ink (Joong Lee *et al.*, 2011). Across numerous legal systems, the seal carries a function of safeguarding public trust, as it is associated with the legitimacy of a public authority or an organization, and serves to distinguish official documents from non-official ones (Komnenić *et al.*, 2017). The protection of the integrity of seals and documents is therefore a prerequisite for the stable operation of legal relations and the preservation of state administrative order.

In international criminal law scholarship, *forgery* is understood as the act of creating, altering, reproducing, or using falsified documents or seals with the intent to deceive. Khairul Anuar Abd. Hadi and Halil Paino argue that forgery typically involves two core elements: (i) the objective element, consisting of alteration or creation that results in a misrepresentation of authenticity, and (ii) the subjective element, being the intent to deceive for unlawful gain or to cause harm to another (Hadi & Paino, 2015). Atadjanov further notes that the constituent elements of the offense of forgery generally comprise: the *actus reus* (the act of manufacturing or using falsified documents or seals), the *mens rea* (fraudulent intent), and the protected legal interest, namely society's trust in documents, transactions, and the legal order (Atadjanov, 2021).

In Vietnamese criminal law scholarship, the concept of *forgery* is approached in a narrower sense, closely associated with objects bearing legal value such as seals, papers, and documents. Accordingly, forgery is understood as the unlawful creation or alteration of seals, papers, or documents, thereby depriving them of their inherent authenticity and infringing upon the administrative order of the State (Do Tran Van, 2019). Commonly falsified documents include: personal identification papers (e.g., driver's licenses, national identity cards, medical certificates, visas), property ownership documents (e.g., land use right certificates, housing ownership documents), educational qualifications (e.g., university or college diplomas, language or IT certificates), as well as official documents and decisions issued by competent authorities (Nguyen Thanh Thuy, 2014). In light of the current legislation, Article 341 of the 2015 Penal Code of Vietnam (as amended and supplemented in 2017 and 2025), which governs the offense of "forging seals or documents of agencies or organizations", adopts a broad understanding of forgery. It encompasses both the complete fabrication

of seals and documents and the alteration or modification of the contents of genuine ones.

On the basis of general theoretical foundations, four fundamental legal characteristics of the act of forging seals or documents of agencies and organizations may be outlined and analyzed in accordance with the structure of the protected interest (*object*), the *actus reus*, the *subject*, and the *mens rea*.

Firstly, with respect to the protected interest (*object*), forgery directly infringes upon the authenticity of official legal instruments and, more broadly, upon the administrative order, with the specific objects of interference being seals and documents. These are instruments that guarantee the transparency and legality of social relations. Consequently, falsification not only undermines public trust but also poses a threat to the stability of state governance and the legal order (Komnenić *et al.*, 2017). Where forged seals or documents are used for the purpose of misappropriating property, the protected interest further extends to the property rights of individuals and organizations (Seid Krasniqi, 2025).

Secondly, in terms of the *actus reus*, forgery may be manifested in various forms, such as the complete fabrication of seals or documents, the alteration or addition to genuine documents, the reproduction of official texts for the purpose of impersonation, or the use of forged seals and documents in legal transactions. What these acts have in common is the distortion of objective truth, thereby inducing others to believe in the existence of a legal situation that does not, in fact, exist.

Thirdly, the *subject* of the offense may be any individual with criminal capacity. However, when the offender is a public official, civil servant, or a person entrusted with the management and use of seals or documents, the degree of social danger is deemed more serious. Many legal systems regard this as an aggravating circumstance, given that it represents a betrayal of public trust vested in persons holding official positions of authority (Komnenić *et al.*, 2017). In the Vietnamese context, if the offender is a person in an official position who abuses such office or authority to falsify documents, criminal liability may alternatively be established under Article 359 of the Criminal Code, which prescribes liability for *special subjects* by virtue of their position and duties.

Finally, with respect to the *mens rea*, forgery is always carried out with intent. The offender is fully aware of the fraudulent nature of the conduct, foresees the consequences, and nevertheless commits the act for a specific purpose. Particularly, when forgery is connected with an intention to commit fraud for the unlawful appropriation of property, the profit-driven motive becomes the dominant factor, thereby increasing the social danger of the offense. Comparative studies further

underscore that fraudulent intent and profit-oriented motives are indispensable elements in determining the criminal nature of forgery (Anuar & Paino, 2015).

From the foregoing analysis, it can be concluded that the act of forging seals or documents of state agencies and organizations constitutes a distinctive form of legal infringement, which undermines both the authenticity and public trust in official legal instruments, while simultaneously posing an imminent risk of property damage when associated with fraudulent appropriation. With its constituent elements encompassing the *protected interest* of legal authenticity, the *actus reus* of unlawful creation or alteration, the *subject* being any individual with criminal capacity, and the *mens rea* characterized by intent and fraudulent purpose, this conduct must be approached under the framework of criminal law, drawing on both international standards and domestic legislation. This underscores the urgent necessity of comparative legal research to improve the regulatory framework for safeguarding the integrity of seals and documents, and to prevent their abuse in the context of digital transformation and global integration.

The Relationship between Forgery and Fraudulent Misappropriation in Criminal Law Scholarship

In criminal law scholarship, *forgery* and *fraudulent misappropriation of property* (fraud) are both distinct and closely interconnected. Forgery is defined as the falsification or fabrication of legal instruments, such as seals, documents, or signatures, with the aim of deceiving public trust, whereas fraud centers on the use of deceitful means to appropriate property or economic benefits (Hadi & Paino, 2015). From a theoretical perspective, forgery typically functions as a means, while fraud represents the immediate objective.

Within common law systems, notably in England, the United States, and Singapore, the distinction is drawn with relative clarity. Forgery is classified as an offence against public trust, while fraud primarily seeks to protect proprietary interests. Nevertheless, when forged documents are employed in the course of fraudulent activity, the two offences often converge: the act of forgery enhances the credibility of deception, thereby magnifying potential harm. In Singapore, the Penal Code of 1871 (as amended in 2020) provides separate provisions for forgery and criminal breach of trust, yet allows for concurrent prosecution where both are implicated - reflecting the view of forgery as a vehicle for fraud (Koh, 2019). In the United States,

particularly in cases of *white-collar crime*, the use of forged documents is frequently but one step among many in effectuating unlawful appropriation (Podgor, 2020).

Conversely, in civil law systems such as Italy, Spain, and China, forgery is classified as an offence against public order and legal trust, whereas fraud is treated as an offence against property relations. In China, with its hybrid tradition combining civil law features and strong administrative governance, the Criminal Code provides for distinct offences concerning the forgery of state seals and official documents, while allowing supplementary prosecution if such forged instruments are employed in the course of misappropriating property (Jiang, 2018). This reflects a dual-layered approach: safeguarding public trust as a primary legal interest, while extending protection to property when direct harm arises.

At the level of international legal scholarship, numerous studies contend that forgery and fraud should be understood in a complementary rather than mutually exclusive relationship. One line of thought holds that forgery often facilitates the manifestation of the *mens rea* underlying fraud (Atadjanov, 2021); another emphasizes its simultaneous impact on public order and civil transactions (Komnenić *et al.*, 2017). Accordingly, many legal systems maintain a distinction between the two offences in order to ensure comprehensive regulation, both preventing the erosion of public trust and protecting proprietary rights (Krasniqi, 2025). In Vietnam, these constitute two separate criminal offences under the Criminal Code: forgery of seals and documents of agencies or organizations (Article 341), which infringes upon the administrative management order of the State, and fraud for unlawful appropriation of property (Article 174), which directly violates the property rights of individuals and organizations.

COMPARATIVE STUDY

Provisions of Vietnamese Criminal Law

The Vietnamese Criminal Code of 2015, as amended and supplemented in 2025, establishes independent offences concerning the forgery of seals and documents of agencies and organizations for the purpose of committing fraud to appropriate property. In determining the relevant offence, Vietnamese criminal law also relies on the four constitutive elements of a crime, namely the protected interest, the objective element, the subject, and the subjective element, as follows:

Firstly, with respect to the act of forging seals and documents of agencies and organizations:

Table 1: Constituent elements of the offense of forging seals and documents of agencies or organizations (Article 341)

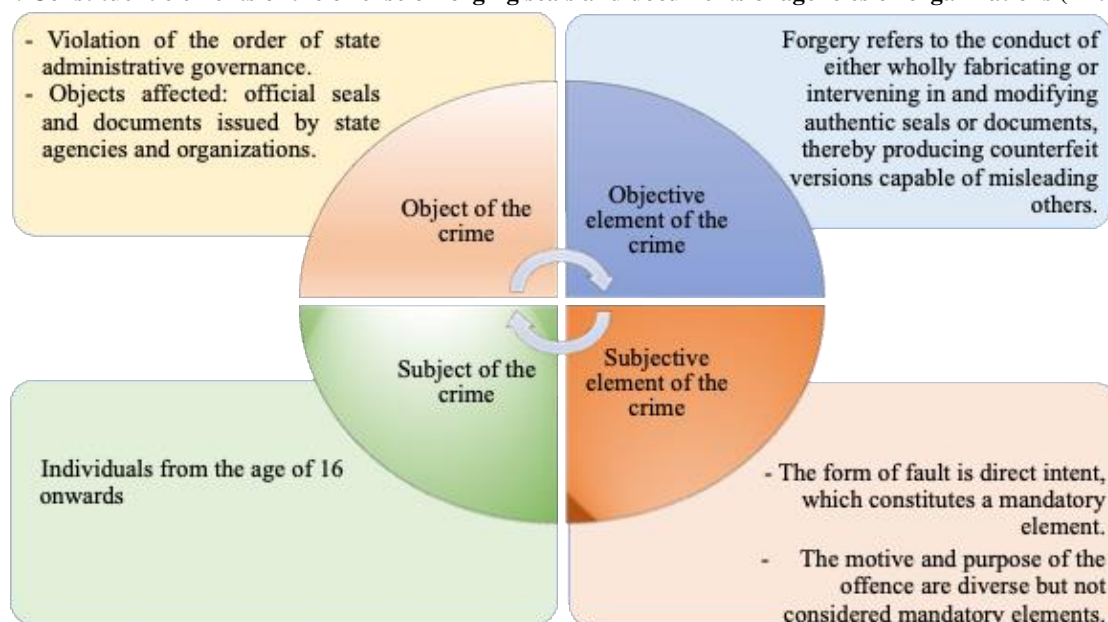
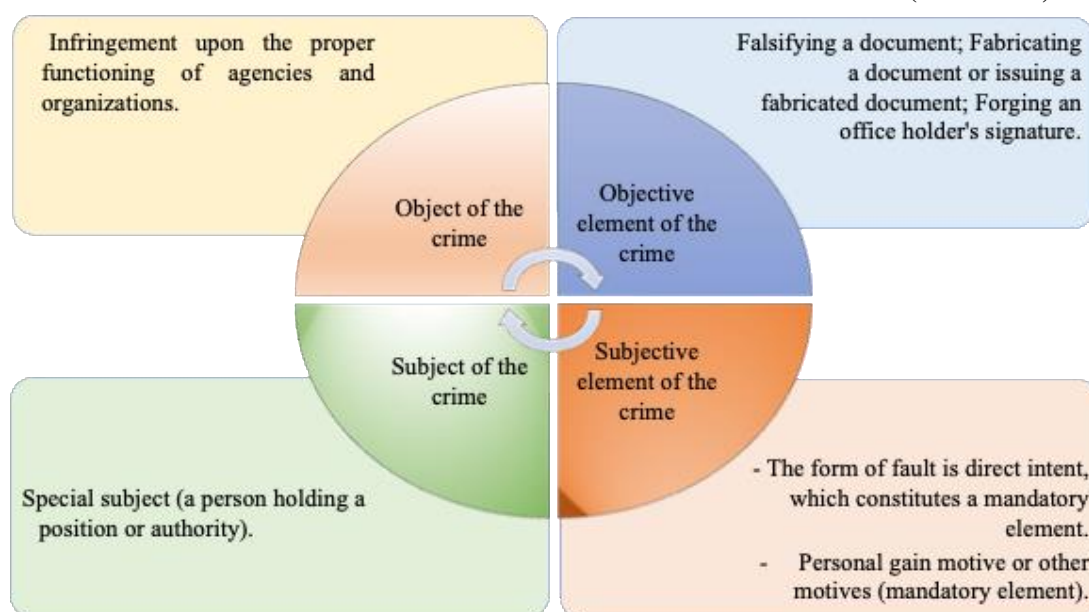


Table 2: Constituent elements of the crime of falsification in official duties (Article 359)



Thus, Articles 341 and 359 of the Vietnamese Criminal Code both govern acts related to falsification; however, their scope, subjects, and the nature of the conduct differ significantly. Article 341 addresses the forgery and use of seals and documents of agencies and organizations, which infringes upon the administrative management order of the State. Accordingly, the offender may be any individual aged 16 or older, without the requirement of holding an official position or authority. By contrast, Article 359 targets falsification in

the performance of official duties, including the falsification of signatures, records, and official documents, thereby undermining the proper functioning of agencies and organizations. Consequently, the offender must be a person vested with an official position or authority.¹ Regarding motive, Article 341 does not require the element of personal gain, whereas under Article 359 the existence of such motive constitutes a mandatory element; absent this element, the offence of falsification in official duty cannot be established.

¹ An office-holder means a person who is given certain duties and power through appointment, election, contract

conclusion or another method. An office-holder might or might not receive salaries (Article 352, Criminal Code).

Secondly, with respect to the offence of fraud for the purpose of misappropriating property:

Under Vietnamese criminal law, fraudulently misappropriating property is defined as the act of appropriating another person's property of a value of VND 2 million or more by means of deception, or of a value less than VND 2 million but falling under certain statutory circumstances (for example: the offender has previously been administratively sanctioned for property appropriation; the property taken constitutes the victim's or the victim's family's primary means of livelihood; or the property taken is a keepsake, memento, or religious object of spiritual significance to the victim...). Based on this definition, the constitutive elements of the offence under Article 174 of the Criminal Code may be identified as follows:

- (i) **Object of protection:** The offence of fraudulently misappropriating property infringes upon the ownership rights of the property holder over his or her property.
- (ii) **Objective element:** The objective conduct of this offence consists in appropriating property by means of deception. Deception is manifested in the intentional provision of information known by the offender to be false, with the purpose of inducing another person to believe it to be true and thereby voluntarily hand over property. By virtue of this deceptive conduct, the offender obtains the property. The deception may be carried out verbally, through actions, or by using falsified documents. This is a material offence (offence of result), which is deemed complete once the offender has received the property from its manager and is in a position to possess, use, or dispose of such property.
- (iii) **Subjective element:** The offender commits the act with direct intent, that is, being fully aware that the conduct is socially dangerous, foreseeing its consequences, yet still deliberately carrying out the offence with the purpose of obtaining the property.
- (iv) **Subject of the offence:** Any person aged 14 years or older may be the subject of this offence.

Accordingly, from the analysis of the constitutive elements of the above-mentioned offences, it is evident that forgery of seals and documents of agencies or organizations and fraud for the purpose of misappropriating property are closely interrelated. Forgery operates as the deceptive means, while fraud constitutes the ultimate purpose pursued by the offender. When a forged seal or document is employed in the commission of fraud, the act of forgery ceases to be an isolated act and instead functions as an instrument facilitating the misappropriation, thereby making the deception more difficult for the victim to detect and increasing the effectiveness of the fraudulent scheme.

Thus, forgery and fraud form a continuous chain of conduct, in which the falsification of documents serves as a precondition for the success of the fraudulent act. This combination amplifies the degree of social danger, since it simultaneously undermines the credibility and authenticity of official seals and documents, thereby infringing upon the administrative order protected under Article 341 of the Criminal Code, and directly violates ownership rights protected under Article 174. The fabrication of forged documents creates a legally convincing tool of deception, rendering fraud more difficult to uncover and typically resulting in more severe consequences than fraud committed without falsified instruments.

The crucial issue, therefore, lies in determining whether, when an offender both forges seals or documents of an agency or organization and uses them to fraudulently misappropriate property, the conduct should be classified solely as fraud under Article 174, or whether both offences (Articles 174 and 341) should be concurrently applied. A further complication arises where the individual committing forgery is a person holding an official position or authority and employs the falsified documents in order to misappropriate property: in such cases, how should the offence be classified? These questions will be addressed in greater detail in the Discussion section.

Selected Jurisdictions

To conduct a comparative analysis of criminal liability and enforcement practices, this study focuses on three representative jurisdictions: the United States, China, and Singapore. Each provides distinctive insights grounded in its legal tradition and governance model. The United States, as a common law system, illustrates how criminal liability for forgery and fraud is structured around the consequences of the conduct and the offender's fraudulent intent. China, operating within the civil law tradition and sharing structural similarities with Vietnam, demonstrates how the law classifies acts of forgery and determines criminal liability within the framework of administrative management. Singapore, characterized by a highly stringent and efficient legal environment for combating fraud, offers valuable lessons in risk control and the strengthening of preventive mechanisms.

The selection of these three jurisdictions thus enables not only a comparative study of statutory provisions and judicial practice but also the extraction of practical lessons that may inform the improvement of Vietnamese criminal law, particularly in preventing and addressing forgery of seals and documents used for fraudulent misappropriation of property.

(i) United States:²

Criminal provisions addressing the making and use of forged documents in the United States are dispersed across various sections of the *U.S. Code* dealing with “Fraud and False Statements,” including §1001 and §1002, as well as more specialized provisions on identity documents (§1028) and immigration-related papers (§1546). Collectively, these provisions form a legal framework designed to address three layers of conduct: (i) the act of forgery itself, (ii) the possession or use of forged documents, and (iii) fraudulent schemes aimed at misappropriating property or securing unlawful benefits.

Under U.S. federal law, it is prohibited to make false statements, conceal material facts, or “make/use false writings” in any matter within the jurisdiction of federal agencies. The primary purpose of these provisions is to ensure integrity in dealings with public authorities. For instance, §1001 is frequently applied in cases involving false statements, submission of fabricated records, or the use of forged documents in communications with federal bodies. The provision safeguards the functioning of public administration, but it does not directly extend to all forms of property-related fraud.

By contrast, §1002 (*Possession of false papers to defraud the United States*) most closely parallels the conduct of forging official documents for fraudulent appropriation. It stipulates that any person who “knowingly and with intent to defraud” possesses, uses, or transmits false writings for the purpose of obtaining benefits or causing harm commits a federal offense. This provision directly integrates the element of forgery with fraudulent appropriation, rather than treating them as two distinct offenses as under Vietnamese law (Articles 341 and 174 of the Penal Code). The American approach highlights fraudulent intent as the decisive element, thereby facilitating prosecution of cases where the essence of the conduct lies in the use of forged documents as a means of deception.

The central elements of §1002 are thus:

(i) conduct involving false writings (possession, use, or circulation), and (ii) the mental element consisting of knowledge of falsity and intent to defraud. These features make §1002 particularly apt for prosecuting cases where forged seals or documents are employed as instruments of fraud, especially in circumstances involving federal interests or jurisdiction.

Section 1028 focuses on the production, transfer, possession, or use of forged identification documents and authentication features. It is commonly

invoked in cases involving counterfeit identity cards, passports, or bank cards. Unlike §1002, its application does not require a direct nexus to the misappropriation of federal funds. Instead, it targets identification instruments that are frequently employed in fraudulent schemes in areas such as immigration procedures, employment, and financial transactions. In practice, prosecutors often combine §1028 with other fraud-related provisions to capture the full scope of the criminal conduct.

Section 1546, on the other hand, is a specialized provision addressing the forgery and misuse of visas, permits, and entry documents. It prohibits the making, possession, or use of forged immigration papers and partially overlaps with §1028 when the forged material involves immigration- or labor-related documents. While §1546 is most often used in immigration fraud cases, it is frequently charged alongside offenses involving economic gain or broader fraudulent schemes.

From a comparative perspective, §1002 stands out as a particularly forceful legal tool when forged documents are deployed with the aim of securing benefits from the federal government. It directly integrates the elements of “forgery” and “intent to defraud,” thereby simplifying prosecution by avoiding the need to pursue separate charges, as is the case under Vietnamese law (Articles 341 and 174). Nevertheless, §1002 is also marked by certain limitations: its narrow scope of application, restricted to frauds against the United States or its agencies, means it is not always suitable in cases targeting private individuals or organizations. Furthermore, evidentiary challenges, including proof of fraudulent intent and the admissibility of digital forgeries, often complicate enforcement.

Accordingly, while §1002 may serve as a valuable comparative model for integrating the possession or use of forged documents with fraudulent intent, it cannot fully substitute for broader forgery and fraud provisions at the state level or in cases where federal interests are not directly implicated.

(ii) China:³

Chinese criminal law addresses the forging of seals/documents and their subsequent use to misappropriate property mainly through two groups of provisions: Article 280 (forging/ altering/ trading/ stealing/ destroying official documents, certificates, or seals, including those of enterprises and organizations) which governs acts of forgery, possession, or tampering with seals; and the provisions on fraud (notably Article 195 and related Articles 194–197) which govern the use

² 18 U.S. Code Chapter 47 Part I - FRAUD AND FALSE STATEMENTS, Available at: <https://www.law.cornell.edu/uscode/text/18/part-I/chapter-47>

³ Criminal Law of the People's Republic of China — English text (Supreme People's Procuratorate /NPC/Supreme People's Court), Available at: https://en.spp.gov.cn/2020-12/26/c_948417_13.htm

of forged or altered documents to obtain property, with penalties graded according to the scale of the loss.

Article 280 explicitly covers conduct such as forging, altering, trading, stealing, forcibly seizing, or destroying official documents, certificates, or seals of a state organ, and extends its scope to include seals of companies, enterprises, and other organizations. Where the *circumstances are serious*, it prescribes heavy penalties (typically imprisonment of three to ten years in serious cases). In essence, Article 280 aims to safeguard the legal authenticity of seals and documents, which represent the authority of institutions; thus, the mere act of creating forged seals/documents may constitute an independent offense, even absent any misappropriation of property. However, when such forged materials are used to commit fraud, prosecution is usually supplemented under fraud provisions.

Article 195 (alongside Articles 194, 196, and 197 concerning financial instruments/documents) penalizes fraud committed by means of forged/altered documents (e.g., letters of credit, bank certificates, invoices, checks), with sentencing escalated in proportion to the financial damage. Where the *amount involved is huge or other serious circumstances* exist, the punishment may be particularly severe. Procedurally, if an offender forges seals/documents and then uses them to persuade a bank, partner, or individual to transfer money or property, prosecutors may indict under Article 195 (or the relevant fraud provision) to capture the misappropriation, while also applying Article 280 to address the forgery itself.

Accordingly, Chinese law separates but allows combination: Article 280 prosecutes the act of forgery per se (protecting authenticity, administrative order, and legal relations), while Article 195 (and other fraud provisions) targets the resulting pecuniary harm when forged documents are used to defraud. With sufficient evidence, defendants may face charges under both provisions simultaneously, which benefits the prosecution by reflecting both the *means* (forgery as a criminal tool) and the *end* (large-scale misappropriation of assets).

(iii) Singapore:⁴

In Singapore, forgery is governed under the Penal Code 1871 (Chapter 18), from Sections 463 to 477. These provisions constitute the principal legal basis for addressing acts of forging official seals and documents of agencies and organizations. Under Section 463, *forgery* is defined as the act of making a false document with the intent that it be believed to be genuine, thereby causing harm or securing an unlawful benefit.

The most significant provision is Section 468 of the Penal Code, which prescribes penalties for forgery committed “*for the purpose of cheating*” – that is, forgery aimed at deceit to obtain property or benefits. Offenders are liable to imprisonment of up to ten years and a fine. This provision directly covers cases where an individual creates forged documents or seals of an agency or organization to induce another to part with property. The structure here parallels the Vietnamese Criminal Code’s treatment of *forgery* and *fraudulent misappropriation of property*, yet Singapore integrates these two elements into a single provision, thereby ensuring clarity and consistency in classification.

Thus, Singaporean law demonstrates a key strength by explicitly defining *forgery for the purpose of cheating* (Section 468), which tightly links the elements of forgery and fraudulent acquisition. Compared with Vietnam, where courts often apply both Article 341 and Article 174 of the 2015 Criminal Code concurrently, Singapore simplifies prosecution by consolidating the offense, ensuring consistency and efficiency. Furthermore, the provisions on using forged documents as genuine (Section 471), together with integration into anti-money laundering legislation, highlight a comprehensive and highly effective framework. However, a limitation lies in the absence of a specific provision targeting the forgery of *official seals* of agencies or organizations. Instead, such acts are generally subsumed under the broader category of *documents/electronic records*, which may at times create challenges in classification when the object of forgery is directly an official seal or emblem.

DISCUSSIONS

A comparative review of the criminal law provisions of Vietnam, the United States, China, and Singapore on the act of forging seals and documents for the purpose of fraudulently appropriating property demonstrates that each legal system adopts a distinct approach, reflecting its own legal tradition and the specific needs of safeguarding social order. This comparison yields a number of important observations that not only highlight the similarities and differences among these systems but also provide insights for the refinement of Vietnamese criminal law in combating increasingly sophisticated forms of this crime.

Firstly, with respect to scope and structure of the offenses: All four legal systems recognize that forging official documents or seals with the intent to defraud constitutes socially dangerous conduct. However, their methods of codification diverge. Vietnam adopts a *separate-offense model*: one offense for forgery of seals and documents (Article 341) and another for fraudulent misappropriation of property (Article 174).

⁴ Penal Code, 1871, Available at: https://sso.agc.gov.sg/Act/PC1871?ProvIds=P418_463- &ViewType=Advance&WiAl=1&utm

By contrast, the United States and Singapore follow an *integrated model*, in which the element of forgery is directly linked to fraudulent intent within a single provision (e.g., §1002 U.S. Code; Section 468 Penal Code of Singapore). China, meanwhile, takes a hybrid approach: it establishes a specific offense for forging state or organizational seals and documents (Article 280) alongside a general fraud offense (Article 266), with courts often applying both in combination when forged documents are used to defraud. Thus, the distinction emerges between the “separate-offense model” (Vietnam, China) and the “integrated-offense model” (United States, Singapore).

Secondly, regarding the protected legal interests and objects of infringement: Vietnam and China emphasize the protection of state administrative order. Consequently, the mere act of forging seals or documents of state organs is itself deemed socially dangerous and subject to strict criminal liability, even in the absence of any misappropriation of property. By contrast, the United States and Singapore place greater weight on the element of deception and the resulting appropriation, as reflected in their focus on conduct carried out with “*intent to defraud*” or “*purpose of cheating*.” This difference illustrates the divergence between socialist-oriented legal systems, which prioritize safeguarding state management and authority, and common law systems, which emphasize the protection of property relations and social trust.

Thirdly, concerning the relationship between forgery and fraud: In practice, all four jurisdictions face the challenge of addressing situations where forgery functions merely as the means to commit fraud. In Vietnam, courts often apply both Article 341 and Article 174 of the Criminal Code concurrently, leading to debate over whether this contravenes the principle that a single criminal act should not give rise to multiple offenses. China follows a similar pattern: separate provisions are applied, with courts typically imposing cumulative penalties. By contrast, the United States (through provisions such as §1002 and §1028 U.S. Code) and Singapore (Sections 468 and 471 Penal Code) integrate the element of forgery with the intent to defraud within a single offense. This approach minimizes overlap, clarifies the causal link between the act of forgery and the fraudulent appropriation, and facilitates prosecution. The trend toward integrated offenses in common law jurisdictions thus demonstrates certain advantages in terms of legal clarity and adjudicative efficiency.

Case 1: Judgment No. 205/2024/HS-PT, dated March 18, 2024, by the High People’s Court in Hanoi, Vietnam: Through social connections, Vu Thi Huong L

learned which enterprises were in need of loans and proactively contacted them. L introduced herself as an officer of the Government Office, representing the Government’s social security fund. L promised to assist enterprises in obtaining loans at preferential interest rates ranging from 0.1–3% per year, on the condition that the enterprises had to place a deposit of VND 1,800,000,000 upon receiving notices or decisions on disbursement from the Government or the Ministry of Finance. To produce forged documents for the purpose of deceiving individuals and enterprises, L contacted D (no further information available) via the Internet. L drafted the contents of Government Notices and Decisions and sent the files to D for formatting, signing, and stamping, after which the forged documents were sent by express delivery service. At the same time, L had D make three counterfeit seals of the Government Office. For the deposit contracts, L used these seals to affix to the documents. By these methods, L appropriated a total amount of VND 16,086,50,000 from six victims. Vu Thi Huong L was convicted of two offenses: (i) Forging seals and documents of agencies and organizations (Article 341 of the Penal Code), and (ii) Fraudulent appropriation of property (Article 174 of the Penal Code). The total combined sentence imposed on L was 22 years of imprisonment.⁵

Thus, the above case demonstrates that the act of forging documents and seals was not an end in itself, but rather a direct means employed to facilitate the fraudulent scheme. L was fully aware that, in credit activities, decisions and notices issued by state authorities such as the Government Office and the Ministry of Finance carry particular legal validity and persuasive weight. By fabricating and using such counterfeit documents, L induced the enterprises to believe that the preferential loan program was genuine, thereby persuading them to sign deposit contracts and transfer funds. In this case, the act of forgery played a pivotal role, determining the success of the fraud and amplifying both the danger of the conduct and the extent of the harm caused. Consequently, at trial, the Court applied both offenses simultaneously, namely Article 341 and Article 174 of the Penal Code.

Case 2: In Singapore, an individual involved in a goods and services tax fraud scheme prepared 12 electronic invoice templates with the knowledge that they would be used for illicit purposes. Subsequently, members of a criminal syndicate relied on these templates to produce 319 forged sales invoices with an aggregate value of no less than \$88 million. As a consequence, the Inland Revenue Authority of Singapore (IRAS) was defrauded of more than \$772,000. The individual was therefore charged with the offense of falsifying documents.⁶

⁵ Supreme People’s Court, *Official Electronic Portal for the Publication of Judgments and Decisions of the Courts*; Available at: <https://congboanan.toaan.gov.vn/2ta1487190t1cvn/chi-tiet-ban-an>

⁶ *Man gets 5 months’ jail for forgery linked to tax fraud that caused Iras to pay out more than \$772k*, Available at: <https://www.straitstimes.com/singapore/courts-crime/man-gets-5-months-jail-for-forgery-linked-to-tax-fraud-that-caused-iras-to-pay-out-more-than-772k?utm>

Thus, the Singapore case involving a man who created 12 falsified electronic invoices to facilitate a goods and services tax fraud scheme illustrates the distinctive approach of Singaporean criminal law in addressing the relationship between forgery and fraud. At its core, the defendant's conduct clearly contributed directly to the unlawful appropriation of tax revenues from the State. Nevertheless, the Singaporean courts and prosecutorial authorities did not charge him with cheating or a standalone fraud offense. Instead, the case was prosecuted under the offense of *forgery* as defined in the Penal Code (Sections 465 or 468).

This approach reflects a fundamental principle of the common law tradition: once the act of forgery inherently incorporates the intent to deceive and the consequent loss of property, the offense of *forgery* alone suffices for criminal liability. Forgery is thereby treated as an "integrated" offense that subsumes both the creation of a deceptive instrument and the purpose of wrongful gain achieved through its use. Two features of this treatment merit attention. First, it prevents overlap in criminal classification, contrasting with the Vietnamese model where similar conduct would typically be divided into two separate offenses: "forging seals or documents" (Article 341 of the Criminal Code) and "fraudulent appropriation of property" (Article 174). Such dual charging often raises debate over the principle that a single act should not give rise to multiple convictions. Second, the Singaporean approach places the emphasis squarely on forgery as the central deceitful act, treating the property loss as a foreseeable consequence embedded within the statutory offense. This case demonstrates both the flexibility and efficiency of the common law model: once it is proven that the accused knowingly fabricated false documents for a deceptive purpose, conviction can be secured without the additional burden of disentangling the complex causal link between forgery and fraud that frequently arises in civil law systems.

Fourthly, legislative implications for Vietnam:

(i) On the relationship between forgery and fraud: Vietnamese law currently applies Article 341 of the Criminal Code (forging seals or documents) in parallel with Article 174 (fraudulent appropriation of property), which often results in a single course of conduct being classified under multiple offenses. China faces a similar challenge by maintaining separate provisions and addressing them cumulatively through the principle of aggregate sentencing. By contrast, the United States (§1002, §1028) and Singapore (Sections 468, 471 of the Penal Code) integrate the elements of forgery and fraudulent appropriation into a single offense. This approach clarifies the nature of the conduct and reduces overlap in criminal classification. Vietnam could draw from this experience either by introducing a distinct offense of *fraudulent forgery* or, alternatively, by incorporating aggravating circumstances into the existing Article 341 to cover situations where forgery is

committed with the intent to defraud, rather than separating the offense into forgery and fraud.

(ii) On the scope of protection afforded by forgery-related offenses: The U.S. model demonstrates that criminal law should not be confined to traditional paper-based documents but must also encompass electronic records, digital identifiers, and electronic financial instruments, which are now commonly used in fraudulent schemes in the digital era. Similarly, Singapore has prosecuted large-scale cases involving forged electronic invoices, worth tens of millions of Singapore dollars, under the single offense of forgery. By contrast, Vietnam continues to frame the offense primarily around the notion of "seals and documents" in the traditional sense, despite some incremental expansion under the current Criminal Code. It is therefore necessary to amend Article 341 to define "document" in a manner that explicitly includes electronic records, digital certificates, and other legally recognized data forms. This would provide a clearer statutory foundation for addressing technology-enabled fraud.

(iii) On criminal policy and principles of sentencing: Both China and Vietnam apply cumulative sentencing where forgery and fraud are committed in conjunction. However, this approach may result in sanctions that are disproportionately severe or lack balance, failing to accurately reflect the actual degree of social harm. The practice in Singapore and the United States illustrates that integrating the relevant elements within a single offense enables courts to impose enhanced penalties based on the scale of misappropriation, without resorting to cumulative punishment across multiple offenses. Vietnam could consider adopting this model, thereby reducing overlap in criminal charges while still ensuring stringent punishment in cases involving substantial financial harm.

(iv) On foreseeability and alignment with digital transformation: A notable feature of both U.S. and Singaporean criminal law is their flexible and broadly framed provisions, which anticipate evolving forms of fraudulent conduct in e-commerce and digital finance. Vietnam should adopt a similar forward-looking approach: not only addressing conduct that has already occurred but also establishing a statutory framework that anticipates and deters emerging forms of crime, such as forgery of digital identity data or the use of *deepfake* technologies for fraud. Such an approach would both enhance Vietnam's compliance with international standards and strengthen the protection of legal security in the digital society.

CONCLUSIONS

A comparative analysis of the criminal law frameworks of Vietnam, the United States, China, and Singapore concerning forgery of seals and documents for the purpose of fraud and misappropriation reveals distinct approaches shaped by each jurisdiction's legal

tradition and socio-political context. Vietnam and China maintain a model that separates forgery and fraud into two independent offenses, which in practice often results in cumulative sentencing. By contrast, the United States and Singapore adopt an integrated model, combining the elements of forgery and fraudulent intent within a single offense. This approach simplifies evidentiary requirements, reduces overlap, and enhances the clarity and transparency of the law.

In the Vietnamese context, judicial practice demonstrates that acts of forgery rarely stop at undermining administrative order but are primarily aimed at unlawful appropriation of assets. This reality suggests the need to consider reforming the Penal Code to cover both traditional forgery and its electronic manifestations, while also addressing the overlap between forgery and fraud. Drawing on the experience of the United States and Singapore, adopting an integrated offense structure could provide a feasible solution, ensuring both proportionality and consistency in criminal policy.

From the perspective of international integration and digital transformation, Vietnam should advance its criminal legislation toward greater foresight, expanding protection to encompass electronic data, digital records, and emerging forms of forgery such as *deepfake*-enabled fraud. Such reforms would not only strengthen the effectiveness of crime prevention and control but also reinforce public trust and safeguard legal security in modern economic and social relations.

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