THE THIRD COMMANDMENT: You shall not invoke His name in vain

"You shall not invoke the name of HaShem your God in vain, for HaShem will not forgive those who invoke His name in vain."

For Maimonides, invoking the name of God in vain is limited to four categories, all related to "trivial" oaths made in the name of God.
MT, Hilkhot Shebu'ot 1: 4-7:

1. One invokes the name of Gd in vain when swears by the name of HaShem about something that is visibly false: for example if one swears that something black is white, or something white is black.

2. When one swear about something that is obvious and visible, then the oath is superfluous: for example, if one would swear that something white is white.

3. When one swears that a Mitzva of the Tora will not apply to him anymore. For example, one swears by HaShem that he will never wear the tefillin, etc. The Mitzvot remain applicable for him.

4. When one swears by the name of HaShem to do something that is humanly impossible: one who swears that he will not drink water or any other liquid for a week. This would be a trivial oath.

Rabbi Hayim Pereira Mendes, a great Sephardic rabbi of the last century, extended the scope of this commandment to the scenarios of modern society:

1. We are invoking the name of God in vain when we pronounce His name disrespectfully. And when we say His name or we refer

to Him in our prayers, without thinking about what we are saying.

2. We are invoking His name in vain when we say that God is good, just, merciful, etc., but we do not behave to be good, just, merciful, etc. Because if we “really” believe what we say about God, which represents the highest degree of morality, we should make every effort to imitate His qualities. To act otherwise would be considered as if what we said about God was “in vain.” Therefore, we must develop a positive and noble disposition towards others. Be flexible, understanding and tolerant. Being forgiving with others as HaShem is with us.

3. As God’s chosen people, we Jews are called by His name: the people of HaShem. And when we do something wrong, we dishonor and defile His name. Besides, in the same way all family members feel ashamed when any of them incurs an offense when a Yehudi does something wrong, the pain is felt by all Jews.

4. We are invoking His name in vain when we call ourselves “Jews”, but we act like pagans. We trivialize our condition as the people of HaShem. For example, when we do not pray to HaShem, recognizing His power, or declaring to Him our needs, or thanking Him for everything He gives us. Another example: when we adopt the moral standards that do not belong to the people of HaShem.

5. We are invoking His name in vain when we make up excuses to justify our negligence or disobedience to His laws as if our wisdom is greater than His. In the latter two cases, there is an inconsistency between what we say and what we do, and that is considered invoking His name in vain.
Inspired in Rabbi Pereira-Mendes book “Jewish Religion Ethically Presented”, (New York, 1905)