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| **THE GOVERNMENT OF VIETNAM --------** | **THE SOCIALIST REPUBLIC OF VIET NAM Independence-Freedom-Happiness  -----------------** |
| No. 168/2025/ND-CP | *Hanoi, June 30, 2025* |

**DECREE**

ON ENTERPRISE REGISTRATION

*Pursuant to the Law on Organization of the Government dated February 18, 2025;*

*Pursuant to the Law on Organization of Local Governments dated June 16, 2025;*

*Pursuant to the Law on Enterprises dated June 17, 2020; the Law on amendments to the Law on Enterprises dated June 17, 2025;*

*Pursuant to the Law on Tax Administration dated June 13, 2019;*

*Pursuant to the Law on Securities dated November 26, 2019;*

*Pursuant to the Law on Investment dated June 17, 2020; the Law providing amendments to the Law on Planning, Law on Investment, Law on Public-Private Partnership Investment, and Law on Bidding dated November 29, 2024;*

*Pursuant to the Law on Credit Institutions dated January 18, 2024;*

*Pursuant to the Law on Insurance Business dated June 16, 2022;*

*Pursuant to the Law on Identification dated November 27, 2023;*

*Pursuant to the Law on Electronic Transactions dated June 22, 2023;*

*Pursuant to the Law on Social Insurance dated June 29, 2024;*

*Pursuant to the Labour Code dated November 20, 2019;*

*At the request of the Minister of Finance of Vietnam;*

*The Government promulgates a Decree on enterprise registration.*

**Chapter I**

**GENERAL PROVISIONS**

**Article 1. Scope**

This Decree deals with documentation requirements and procedures for enterprise registration; registration and operation of household businesses; interconnected procedures for registration of enterprises and household businesses; online registration of enterprises and household businesses; provision of information on registration of enterprises and household businesses, access to and sharing of information on enterprises; business registration authorities in charge of processing applications for registration of enterprises and household businesses, and state management of registration of enterprises and household businesses.

**Article 2. Regulated entities**

1. Any Vietnamese and foreign organizations and individuals (hereinafter referred to as “entities” or “entity”) applying for enterprise/household business registration under the law of Vietnam.

2. Enterprises.

3. Household businesses.

4. Business registration authorities.

5. Authorities in charge of state management of business registration.

6. Authorities assigned to perform state management of labour as prescribed in the Labor Code.

7. Social insurance agencies as prescribed in the Law on Social Insurance.

8. Tax authorities as prescribed in the Law on Tax Administration.

9. Other authorities and entities involved in enterprise registration, and registration and operation of household businesses.

**Article 3. Definitions**

For the purpose of this Decree, the terms below are construed as follows:

1. “enterprise registration” means registration of contents about business registration and tax registration of an enterprise to be established, registration of changes in enterprise registration contents, registration of operation and registration of changes in operation registration information of branches/representative offices/business locations of an enterprise, other registration and notification obligations, and relevant administrative operations as prescribed in the Law on Enterprises and this Decree.

2. “household business registration” means the registration by the household business’s founder of contents about business registration and tax registration of a household business to be established, registration of changes in household business registration contents and other registration obligations as prescribed in this Decree.

3. “household business owner” means the individual who applies for household business registration or the person who is authorized by members of a family household to act as the representative of a household business.

4. “National Enterprise Registration Information System” prescribed in clause 19 Article 4 of the Law on Enterprise means a system of specialized information on enterprise registration established and operated by the Ministry of Finance of Vietnam in cooperation with relevant authorities to send, receive, store, display, or perform other data-related tasks serving the enterprise registration.

5. “Household Business Registration Information System” means a component of the National Enterprise Registration Information System, established and operated by the Ministry of Finance of Vietnam in cooperation with relevant authorities to send, receive, store, display, or perform other data-related tasks serving the household business registration.

6. “National Enterprise Registration Database” means the collection of data about enterprise registration nationwide. Information included in an application for enterprise registration and about the legal status of the enterprise stored on the National Enterprise Registration Database is considered original information about the enterprise registration.

7. “Household Business Registration Database” means a component of the National Enterprise Registration Database, comprising data about household business registration nationwide. Information included in an application for household business registration and about the legal status of the household business stored on the Household Business Registration Database is considered original information about the household business registration.

8. “copy” means a copy extracted from master register or a copy that has been certified by a competent authority or organization, or compared by a business registration authority to its original.

9. “electronic document” means a document existing in the form of a data message created or digitalized from a physical document, and exactly and completely displaying the contents and structure of the physical document. The electronic document is in “.pdf” format. The name of an electronic document must be relevant to the name of the physical document as prescribed. The person who signs the documents included in an application for enterprise/household business registration may directly sign electronic documents using his/her digital signature or directly append his/her signature to physical documents which then shall be scanned in color mode.

10. “applicant” means the person who is competent to sign the application form for enterprise/household business registration or his/her authorized person to follow enterprise/household business registration procedures as prescribed in Articles 12 and 93 hereof.

11. “documentary evidence of completed transfer” means any of the following documents:

a) A copy or extract of the member register or shareholder register;

b) A copy or original of the record of finalization of the transfer contract;

c) A bank’s certificate of completion of payment;

d) Other documents proving the completion of transfer of shares/stakes as prescribed by law.

12. “documentary evidence of capital contribution” means any of the following documents:

a) A copy or extract of the member register or shareholder register;

b) A copy of the certificate of capital contribution;

c) A bank’s certificate of payment to the enterprise’s account;

d) Other documents proving the completion of capital contribution as prescribed by law.

13. “electronic authentication” means an act of verification of the identity of an applicant or person giving authorization to follow enterprise/household business registration procedures which is made through the Electronic Identification and Authentication System or an electronic identification and authentication platform adopting any of the following means: one-time password (OTP), biometric identifiers, duly registered MSIN or other means as prescribed by law on electronic authentication.

**Article 4. Rules for handling of enterprise registration procedures**

1. The enterprise’s founder or the enterprise shall themself complete the application for enterprise registration and take legal responsibility for the legitimacy, truthfulness, and accuracy of information therein and reports.

2. In case a limited liability company or a joint-stock company has more than one legal representative, the legal representative who follows enterprise registration procedures must ensure and assume responsibility for performance of his/her powers and obligations as prescribed in clause 2 Article 12 of the Law on Enterprises.

3. The business registration authority is responsible for the validity of the application for enterprise registration, but assumes no responsibility for violations against the law committed by the enterprise or the enterprise’s founder.

4. The business registration authority assumes no responsibility to settle disputes between members or shareholders of a company, or between them and other entities, or between an enterprise and other entities.

5. An enterprise is not required to append its seal on the application form for enterprise registration, meeting minutes, resolutions, or decisions included in its application for enterprise registration. Appending seal on other documents included in its application for enterprise registration shall comply with regulations of relevant laws.

6. An enterprise may concurrently carry out registration of changes in enterprise registration contents, notification of changes in enterprise registration contents, notification of updated/additional information on enterprise registration, and rectification of enterprise registration information by submitting a single application.

**Article 5. Rights to establish enterprises and obligations to apply for enterprise registration**

1. Establishing enterprises, as prescribed by law, is the right of every individual and organization. This right is protected by the State.

2. An enterprise’s founder or enterprise is obliged to fully and promptly fulfill the obligation to apply for enterprise registration, disclose information about establishment and operation of the enterprise in accordance with regulations herein and relevant legislative documents.

3. Business registration authorities and other authorities are prohibited from harassing applicants while receiving and processing applications for enterprise registration.

**Article 6. Enterprise registration certificate, certificate of branch/representative office registration, certificate of business location registration**

1. Enterprise registration certificate, certificate of branch/representative office registration, and certificate of business location registration are issued to an enterprise and its branch/representative office and business location.

2. Contents of an enterprise registration certificate, certificate of branch/representative office registration, certificate of business location registration shall be written according to the information included in the application for enterprise registration.

3. The enterprise registration certificate is also the tax registration certificate of the enterprise. The certificate of branch/representative office registration is also the tax registration certificate of the branch/representative office. The enterprise registration certificate or certificate of branch/representative office registration is not considered as a business license.

**Article 7. Business lines of an enterprise**

1. When applying for establishment of an enterprise, notifying changes in business lines, or applying for enterprise registration certificate, the enterprise’s founder or the enterprise shall select the level-4 business lines in Vietnam Standard Industrial Classification and write them on the application for enterprise registration. The business registration authority shall provide instructions, compare information, and enter the enterprise’s business lines into the National Enterprise Registration Database.

2. Specific level-4 business lines prescribed in clause 1 of this Article are provided in the Prime Minister’s Decision introducing Vietnam Standard Industrial Classification.

3. If conditional business lines are prescribed in other legislative documents, they shall be written according to these legislative documents.

4. Business lines that are not mentioned in Vietnam Standard Industrial Classification but prescribed in other legislative documents will be written according to such legislative documents.

5. Business lines that are mentioned in neither Vietnam Standard Industrial Classification nor other legislative documents, business registration authorities shall consider adding them to the enterprise’s business lines if they are not the prohibited ones, and concurrently request the Ministry of Finance to consider adding them as new business lines.

6. In case an enterprise wishes to register more detailed business lines than level 4, it shall select a level 4 business line in Vietnam Standard Industrial Classification, then specify the enterprise's business lines right under the level-4 line, provided the detailed lines are appropriate for the selected level-4 line. In such case, the enterprise’s business lines are the detailed lines it specified.

7. Business lines prescribed in clause 3 and clause 4 of this Article shall be written in accordance with clause 6 of this Article, which means detailed business lines must be written under the business lines prescribed by relevant legislative documents.

8. Specialized agencies are responsible for performing state management of conditional business lines and business lines restricted to foreign investors in accordance with regulations of specialized laws.

**Article 8. Enterprise ID number, ID numbers of affiliates and business locations of enterprises**

1. Each enterprise is issued with a single enterprise ID number. This number is also the enterprise’s taxpayer identification number (TIN).

2. The enterprise ID number exists throughout its operation and shall not be issued to any other entity. When an enterprise ceases to operate, the enterprise ID number will be invalidated.

3. Enterprise ID numbers are created, sent and received automatically by the National Enterprise Registration Information System, Taxpayer Registration System, and written on enterprise registration certificates.

4. Regulatory authorities shall uniformly use enterprise ID numbers to perform state management tasks and exchange information about enterprises.

5. ID numbers of an enterprise’s affiliates are issued to the enterprise’s branches and/or representative offices. These ID numbers are also TINs of such branches and representative offices.

6. ID number of a business location is a series of 5 digits from 00001 to 99999. This number is not TIN of the business location.

7. In case the TIN of an enterprise or its branch/representative office is invalidated in accordance with regulations of the Law on Tax Administration, this TIN must not be used in business transactions from the day on which the TIN invalidation is announced by the relevant tax authority.

8. Regarding an enterprise’s branches/representative offices that are established before November 01, 2015 but have not had their own ID numbers, the enterprise shall directly apply to relevant tax authorities for issuance of TINs, and then follow procedures for changes in operation registration information for such branches/representative offices at the relevant provincial-level business registration authorities as prescribed.

9. TINs issued by tax authorities to enterprises that are duly established and operating under Investment Licenses or Investment Certificates (also Business Registration Certificates) or other documents of equivalent validity shall be their enterprise ID numbers.

10. Enterprise ID numbers, ID numbers of affiliates of enterprises may be used as social insurance participant’s codes.

**Article 9. Quantity of application for enterprise registration**

1. When following enterprise registration procedures, each enterprise or its founder shall be required to submit 01 application package.

2. The business registration authority is not allowed to request the enterprise or its founder to submit more than 01 application package or any documents other than those included an application for enterprise as prescribed by the Law on enterprises and this Decree.

**Article 10. Language used in application for enterprise registration**

1. Any documents included in an application for enterprise registration must be made in Vietnamese.

2. Any documents made in foreign language must be accompanied by their notarized Vietnamese translations.

3. If a document is made in both Vietnamese and foreign language, the Vietnamese version shall be used when following procedures for enterprise registration.

**Article 11. Declaration of personal information when following enterprise registration procedures**

1. In case of available personal identification numbers, the person who follows procedures for enterprise registration shall declare his/her full name, date of birth, personal identification number and sex, and those of the individuals whose personal information are to be declared as prescribed in the application for enterprise registration, and give consent for sharing of their personal information stored on the National Population Database with the business registration authority/authority in charge of state management of business registration to serve performance of state management of enterprise registration as prescribed. An individual’s declared information shall be compared against his/her information stored on the National Population Database. Where an individual's declared information does not correspond to his/her information stored on the National Population Database, he/she shall be responsible for updating/rectifying his/her information to ensure the accuracy and consistency of information.

2. If physical documents are submitted, the applicant shall present his/her identity card or citizen identity card or use his/her electronic identity card, as prescribed by law, when following procedures for enterprise registration. If the applicant’s personal identification number is not available, the application must also include a copy of his/her passport or unexpired foreign passport or another document of equivalent validity as prescribed.

3. In case of unavailable personal identification numbers, the application for enterprise registration which must, as prescribed by law, include personal information of the owner, members/shareholders, and legal representative(s) of the enterprise, authorized representatives of the owner/members/shareholders that are organizations, and head of its branch/representative office/business location must also include the copies of passports or unexpired foreign passports or other documents of equivalent validity of such individuals as prescribed.

4. While the connection between the National Enterprise Registration Database and the National Population Database is interrupted, an application for enterprise registration must include the copies of identity cards or citizen identity cards or passports or unexpired foreign passports or other documents of equivalent validity of the applicant, and the owner, members/shareholders, legal representative(s) of the enterprise, authorized representatives of the owner/members/shareholders that are organizations, and head of its branch/representative office/business location as prescribed.

5. The following personal information shall be shared between the National Population Database and the National Enterprise Registration Database:

a) Full name;

b) Date of birth;

c) Personal identification number;

d) Sex;

dd) Ethnic group;

e) Nationality;

g) Permanent residence;

h) Current residence.

6. Business registration authorities/authorities in charge of state management of business registration are entitled to access and use the information on the National Population Database when handling procedures for enterprise registration, and shall assume responsibility to store and preserve information and data in accordance with regulations of law and in a manner that ensures security and confidentiality of information and data which must be fully backed up and have their adequacy and integrity ensured in order to be used when necessary or to serve information inspection and comparison, and resolution of trace requests and complaints, and to be provided at the request of relevant authorities and organizations as prescribed.

**Article 12. Authorization to follow enterprise registration procedures**

The person that has the power to sign the application form for enterprise registration may authorize another entity to follow enterprise registration procedures according to the following provisions:

1. If an individual is authorized to follow enterprise registration procedures, the application for enterprise registration must include the letter of authorization to such an individual. The notarization or certification of this letter of authorization is not compulsory.

2. If an organization is authorized to follow enterprise registration procedures, the application for enterprise registration must include a copy of the authorization contract signed with such an organization, and the letter of introduction or assignment of tasks made by such organization to the person who directly take charge of following enterprise registration procedures.

3. If a public postal service provider is authorized to follow enterprise registration procedures, the postal worker shall submit a copy of the application receipt which is made using the form issued by the public postal service provider and bears the signatures of the postal worker and the person competent to sign the application form for enterprise registration.

4. If a postal service provider that does not provide public postal services is authorized to follow enterprise registration procedures, such authorization shall follow clause 2 of this Article.

5. The authorizing person and the person authorized to follow enterprise registration procedures shall assume legal responsibility for the legitimacy, truthfulness and accuracy of such authorization. The authorizing person and the authorized person must carry out electronic authentication in order to be issued with enterprise registration certificate. In case of interrupted electronic authentication, the authorizing person may complete the electronic authentication after an enterprise registration certificate is issued. If the authorizing person fails to confirm the authorization to follow enterprise registration procedures or confirms that no authorization is made, the relevant provincial-level business registration authority shall request the subject enterprise to submit the reports as prescribed in clause 5 Article 21 hereof.

Where an electronic identification account is not yet available to serve the electronic authentication, the application for enterprise registration must also include a copy of the identity card or citizen identity card or passport or unexpired passport or another document of equivalent validity of the authorizing person.

**Article 13. Approving enterprise registration under contingency procedures**

1. Approving enterprise registration under contingency procedures means the act of approving an application for enterprise registration without using the National Enterprise Registration Information System. Approving enterprise registration under contingency procedures shall be employed upon the occurrence of any of the following circumstances:

a) The National Enterprise Registration Information System is in construction or upgrading progress;

b) The National Enterprise Registration Information System encounters technical problems;

c) Other force majeure events.

2. Depending on the planned schedule of construction or upgrading of the National Enterprise Registration Information System as prescribed in point a clause 1 of this Article, or the estimated length of time to rectify the problem or event specified in point b or c clause 1 of this Article, the Ministry of Finance shall give a prior notice to business registration authorities to consider approving enterprise registration under contingency procedures.

3. Cooperation between business registration authorities and tax authorities in approving enterprise registration under contingency procedures shall comply with procedures for transfer of documents in physical form or other form.

4. Within 30 working days from the end of contingency procedures for approving enterprise registration, business registration authorities must update the National Enterprise Registration Database with information/data on approved enterprise registration.

**Article 14. Registration of enterprise’s name**

1. The enterprise or its founder shall not use a name that is already used by another enterprise or easily confused with another enterprise’s name that is already registered on the National Enterprise Registration Database, except for the names of enterprises that have been dissolved or declared bankrupt by competent Court.

2. Business registration authorities are entitled to accept or reject the names selected by enterprises as prescribed by law. In order to avoid the use of used or confusing names and prevent the commission of violations against regulations on naming of enterprises, the business registration authority’s decision shall be final. If disagreeing with the decision given by the business registration authority, the enterprise or its founder may file a lawsuit in accordance with regulations of the Law on administrative procedures.

3. An enterprise that is operating under Investment License or Investment Certificate (also Business Registration Certificate) or another document of equivalent validity issued before July 01, 2015 and whose name coincides or is confused with another enterprise’s name registered on the National Enterprise Registration Database may continue using their registered name and is not required to follow procedures for changing its name. Enterprises whose names coincide or are confused with each other are recommended to negotiate about changing their names.

4. Enterprises are not allowed to use names in contravention of regulations on naming of enterprises laid down in the Law on Securities, the Law on Insurance Business, the Law on Credit Institutions and other relevant laws.

**Article 15. Responsibility for and cooperation in taking actions against names of enterprises, and their branches/representative offices/business locations that infringe upon industrial property rights**

1. An enterprise shall not use a protected trade name, brand name, or geographical indication of another entity as part of its proper name, unless it obtains a written consent from the owner of such protected trade name, brand name, or geographical indication, and such use will not cause confusion to consumers. Before registering a name, the enterprise or its founder may check the National Industrial Property Database managed by the industrial property authority for protected brand names and geographical indications. Enterprises shall assume legal responsibility for their names which infringe upon industrial property rights.

2. Actions against an enterprise’s name that infringes upon the industrial property rights are taken in accordance with regulations of specialized laws. Regulations of the Law on Intellectual Property are the basis for identification of enterprises’ names that infringe upon industrial property rights.

3. Every holder of industrial property rights is entitled to send a written request to the relevant business registration authority to request the enterprise whose name infringes upon the industrial property rights to change its name. In such case, the holder of industrial property rights shall provide adequate documents as prescribed in this clause and coordinate with competent authorities in taking actions against the enterprise’s name that infringes industrial property rights.

Such a written request must be accompanied with the following documents:

a) A written conclusion given by a competent authority that the name used by the subject enterprise during its business is found to constitute the infringement of industrial property rights;

b) The contract for use of the object of industrial property in case the requester is the transferee of rights to use such object of industrial property.

4. The relevant business registration authority shall receive and handle the request for changing the enterprise’s name submitted by the holder of industrial property rights or sent by the infringement-handing authority. Within 03 working days from the receipt of adequate documents as prescribed in clause 3 of this Article, the business registration authority shall request the enterprise whose name infringes upon industrial property rights to follow procedures for change of its name. The request sent to the enterprise must be accompanied with the documents mentioned in clause 3 of this Article.

5. Every enterprise whose name is found to infringe upon industrial property rights must follow procedures for change of its name. The enterprise whose name infringes upon industrial property rights must follow procedures for change of its name, names of its branches/representative offices/business locations according to Articles 41 and 56 hereof within 60 days from the day on which it receives the request for change of its name from the business registration authority. In the event the enterprise fails to follow procedures for change of its name which infringes upon industrial property rights as requested, the business registration authority shall request the enterprise to submit explanatory report to such failure as prescribed in clause 5 Article 21 hereof, and at the same time, notify the infringement-handling authority of such failure to seek its cooperation in taking appropriate actions against the violation as prescribed.

The business registration authority shall notify results of actions against the enterprise’s name infringing upon industrial property rights to the holder of industrial property rights prescribed in clause 3 of this Article.

6. Actions against the names of branches/representative offices/business locations of enterprises that infringe upon industrial property rights shall comply with provisions of clauses 1, 2, 3 and 4 of this Article.

**Article 16. Registration of names of branches, representative offices and business locations**

1. Names of branches, representative offices and business locations of an enterprise shall comply with Article 40 of the Law on Enterprises.

2. In addition to its Vietnamese name, the enterprise’s branch, representative office or business location may register a name in foreign language and an abbreviated name. The name in foreign language is the name translated from the Vietnamese name into one of the Latin-based languages. The abbreviated name may be abbreviation of either Vietnamese name or foreign language name.

3. The phrase “công ty” ("company”) or “doanh nghiệp” (“enterprise”) must not be used as part of the proper name of the enterprise’s branch, representative office or business location.

4. When a wholly state-owned enterprise is converted into a financially dependent unit after restructuring, its name before the restructuring may be kept unchanged.

**Article 17. Beneficial owners of an enterprise**

1. Criteria for identification of an enterprise’s beneficial owner

A beneficial owner of an enterprise having juridical person status (hereinafter referred to as “beneficial owner”) means an individual who:

a) either directly or indirectly owns at least 25% of the charter capital of that enterprise or at least 25% of its total voting shares; or

b) has the right to control the ratification of decisions on at least one of the following matters: Appointment, dismissal, or removal of the majority or all of members of the Board of Directors, the Chairperson of the Board of Directors, or the Chairperson of the Board of Members; the legal representative, Director or General Director of the enterprise; revisions to the enterprise's charter; changes in the organizational structure of the company; reorganization or dissolution of the company.

2. An individual who has indirect ownership as prescribed in point a clause 1 of this Article means an individual who holds at least 25% of the charter capital or at least 25% of total voting shares of the enterprise through another organization.

**Article 18. Declaration of information on beneficial owners and information used to identify beneficial owners of enterprises**

1. The enterprise or its founder shall declare and notify the provincial-level business registration authority of the following information on the beneficial owners of the enterprise:

a) Individuals who are shareholders holding at least 25% of total voting shares;

b) Individuals who are partners/members holding at least 25% of the charter capital of a partnership/multi-member limited liability company;

c) Individual who is the owner of a single-member limited liability company.

2. The enterprise or its founder shall themself identify the enterprise’s beneficial owners as prescribed in point b clause 1 Article 17 hereof, and declare and notify information on such beneficial owners to the provincial-level business registration authority (if any).

3. The enterprise or its founder shall declare and notify information on the enterprise's shareholders holding at least 25% of its total voting shares to the provincial-level business registration authority. Information on a shareholder that is an organization to be declared includes: name of the organization, enterprise ID number/number, date of issuance, and issuing authority of the establishment decision, headquarters address, and percentage of voting shares that it is holding.

**Article 19. Retention of information on beneficial owners of enterprises**

Each enterprise shall retain the list of its beneficial owners, as declared and notified to the relevant provincial-level business registration authority under this Decree, in the form of either physical or electronic document.

**Chapter II**

**TASKS AND POWERS OF BUSINESS REGISTRATION AUTHORITIES, AND RESPONSIBILITIES OF AUTHORITIES IN CHARGE OF STATE MANAGEMENT OF ENTERPRISE REGISTRATION, AND HOUSEHOLD BUSINESS REGISTRATION**

**Article 20. Business registration authorities**

Each of provinces and central-affiliated cities (hereinafter referred to as “province” or “provincial level”) and communes, wards and special zones (hereinafter referred to as “commune” or “commune level”) shall have a business registration authority. To be specific:

1. At provincial level:

a) The business registration authority affiliated to the Department of Finance of province or central-affiliated city shall consider issuing enterprise registration certificates to enterprises and their branches/representative offices/business locations located in the province or city and falling under their jurisdiction, except the cases specified in point b of this clause. The business registration authority may open its offices within the province or central-affiliated city to receive applications and return application processing results.

b) Each hi-tech zone management board shall consider issuing enterprise registration certificates to enterprises and their branches/representative offices/business locations located within the hi-tech zone;

c) The business registration authorities specified in points a and b of this clause (hereinafter referred to as “provincial-level business registration authorities”) shall have their own accounts and seals.

2. At commune level: Business registration authorities at commune level are Economic Divisions (for communes and special zones) or Economic, Infrastructure and Urban Divisions (for wards and Phu Quoc Special Zone) affiliated to communal-level People's Committees (hereinafter referred to as “commune-level business registration authorities”).

Commune-level business registration authorities shall have their own accounts and seals to serve performance of business registration tasks.

**Article 21. Tasks and powers of provincial-level business registration authorities**

1. Provincial-level business registration authorities shall receive applications for enterprise registration; assume responsibility for their validity; issue or refuse to issue enterprise registration certificates.

2. Provide instructions for enterprises and their founders on documents to be submitted and procedures for enterprise registration.

3. Cooperate in developing, managing and operating the National Enterprise Registration Information System; carry out data conversion, data standardization, and update the National Enterprise Registration Database with local enterprise registration data.

4. Provide enterprise registration information stored on the National Enterprise Registration Database falling within their jurisdiction to provincial-level People’s Committees, local tax management authorities and at the request of anti-money laundering agencies affiliated to the State Bank of Vietnam (“SBV”), relevant authorities and entities in accordance with regulations of law.

5. Request enterprises to submit reports on their compliance with the Law on Enterprises as prescribed in point c clause 1 Article 216 of Law on Enterprises.

6. Directly carry out inspections or supervisions of enterprises according to their applications for enterprise registration, or request competent authorities to do so.

7. Request enterprises to suspend or terminate conditional business lines or business lines restricted to foreign investors upon receipt of competent authorities’ documents stating that the enterprise fails to meet conditions as prescribed by law.

8. Revoke or restore the validity of enterprise registration certificates, certificates of branch/representative office registration, certificates of business location registration in accordance with regulations of law.

9. In addition to the tasks and powers specified in clauses 1, 2, 3, 4, 5, 6, 7 and 8 of this Article, business registration authorities affiliated to Departments of Finance of provinces or central-affiliated cities shall also have the following tasks and powers:

a) Provide instructions for commune-level business registration authorities on documentation requirements and procedures for household business registration;

b) Monitor, carry out inspection of commune-level business registration authorities for their performance of tasks and powers when processing household business registration applications;

c) Submit periodic reports to provincial-level People’s Committees, Ministry of Finance of Vietnam, and relevant authorities on registration of household businesses in the provinces in accordance with regulations on reporting by state administrative authorities;

d) Update the National Enterprise Registration Information System with information according to notices given by SBV according to clause 3 Article 11, clause 4 Article 27 and clause 4 Article 38 of the Law on Credit Institutions within 03 working days from the date of the notice.

**Article 22. Tasks and powers of commune-level business registration authorities**

1. Receive applications for household business registration; examine their validity, and issue or refuse to issue certificates of household business registration in accordance with regulations of law.

2. Provide instructions for household businesses and their founders on documents to be submitted and procedures for household business registration.

3. Cooperate in developing, managing and operating the Household Business Registration Information System in respect of household businesses operating in their communes; submit periodic reports on registration of household businesses in their communes to commune-level People’s Committees, business registration authorities affiliated to provincial-level Departments of Finance, and relevant authorities in accordance with regulations on reporting by state administrative authorities.

4. Provide information on registration of household businesses in their communes for regulatory authorities and other relevant agencies in accordance with regulations of law.

5. Directly monitor, carry out inspection of household businesses according to their applications for household business registration, or request competent authorities to do so.

6. Request household businesses to submit reports on their compliance with regulations on household businesses laid down herein to serve the performance of state management tasks.

7. Request household businesses to suspend or terminate conditional business lines upon receipt of competent authorities’ documents stating that the household business fails to meet conditions as prescribed by law.

8. Revoke or restore the validity of certificates of household business registration in accordance with regulations herein.

9. Play the leading role and cooperate with relevant authorities in carrying out digitalization, standardization and conversion of data, and updating or adding information on household business registration in their communes to the Household Business Registration Database.

**Article 23. Responsibilities of authorities in charge of state management of enterprise registration, and household business registration**

1. The Ministry of Finance of Vietnam shall:

a) promulgate or request competent authorities to promulgate legislative documents on enterprise registration and household business registration; provide professional and operational guidelines on enterprise registration, household business registration, and regulations on reporting to serve enterprise registration and household business registration;

b) cooperate in providing professional training/advance training for business registration authorities; provide instructions for business registration authorities on document digitalization, data standardization and conversion, and updating of the National Enterprise Registration Database/Household Business Registration Database with information on local enterprise/household business registration;

c) monitor, inspect business registration authorities’ performance of their tasks when handling enterprise/household business registration procedures;

d) provide information on enterprise registration, legal status, financial statements and other information on enterprises stored on the National Enterprise Registration Information System; information on household business registration, legal status and other information on household businesses stored on the Household Business Registration Information System at the request of regulatory authorities, and other relevant authorities and entities in accordance with regulations of law;

d) build, manage and develop the National Enterprise Registration Information System/Household Business Registration Information System; provide technical assistance for business registration authorities, enterprises and their founders, household businesses and their founders, and other entities in using the National Enterprise Registration Information System/Household Business Registration Information System;

e) make interconnected handling of business registration and tax registration procedures for enterprises/household businesses; branches, representative offices and business locations of enterprises;

g) play the leading role in providing guidelines on rates, collection, payment, management and use of enterprise registration service charges, fees for provision of information and disclosure of enterprise registration contents to ensure upgrading, maintenance and operation of the National Enterprise Registration Information System;

h) play the leading role and cooperate with Ministries, ministerial agencies, Governmental agencies, and provincial-level People's Committees in formulating regulations on cooperation, and connection for exchange and sharing of information on enterprises/information on household businesses between the National Enterprise Registration Database/the Household Business Registration Database and databases of such Ministries, agencies, and provincial-level People's Committees;

i) engage in international cooperation in enterprise/household business registration;

k) perform, within the ambit of its assigned tasks and powers, state management of enterprise/household business registration in accordance with regulations of law.

2. The Ministry of Science and Technology of Vietnam shall share information on trade names, brand names, and geographical indications of entities from the Industrial Property Administration System and/or National Industrial Property Database.

3. The Ministry of Home Affairs of Vietnam shall make connection and sharing of data according to provisions of clause 3 Article 81 hereof.

4. Within the ambit of their functions and tasks in state management, Ministries, ministerial agencies, and Governmental agencies shall:

a) monitor, instruction, inspect and examine the satisfaction of business conditions and market access conditions for foreign investors within their jurisdiction;

b) review and publish on their websites lists of conditional business lines under their jurisdiction, and send them to the Ministry of Finance for publishing on the National Business Registration Portal;

c) publicly announce administrative procedures relating to enterprises/household businesses; disclose information on administrative violations committed by enterprises/household businesses and penalties imposed.

5. Provincial-level People's Committees shall:

a) expedite, direct inspection, examination and monitoring of operations of enterprises/household businesses in accordance with regulations of law; make consolidated reports on management of enterprises/household businesses in provinces after they have successfully completed establishment procedures;

b) promulgate regulations on cooperation between regulatory authorities in provinces in performing state management of enterprises/household businesses after they have successfully completed establishment procedures, including the following primary contents: objectives, principles, contents of and responsibility for cooperation between regulatory authorities in provinces in exchanging, providing and disclosing information on enterprises/household businesses; developing and implementing plans for inspection, examination and monitoring of operations of enterprises/household businesses; revoking enterprise registration certificates/certificates of household business registration; taking actions against violations against regulations on conditional business lines and market access conditions for foreign investors, and other violations committed by enterprises/household businesses; reporting on state management of enterprises/household businesses after they have successfully completed establishment procedures; other contents (if any);

c) promulgate procedures for inspection of business registration contents in their provinces in order to ensure their openness and transparency, including the following primary contents: scope, subjects, principles, authority, form, duration and frequency of inspection; preparing, approving, adjusting and disclosing the inspection plan; inspection contents and steps; organizing implementation of inspection conclusions; cooperation and sharing of information, and responsibilities of relevant units and agencies in performing inspection tasks; monitoring, controlling inspection activities; applying information technology to performance of inspection tasks; other contents (if any). The inspection procedures must comply with legislative regulations and not be overlapping or burdensome for enterprises and household businesses;

d) play the leading role and cooperate with relevant Ministries and ministerial agencies in providing training/advance training for officials in charge of performing business registration tasks; performing state management of enterprises/household businesses after they have successfully completed establishment procedures; performing inspection, examination and monitoring of operations of enterprises/household businesses;

dd) allocate sufficient human resources, funding and other resources to business registration authorities at all levels based on the number of enterprises/household businesses and geographical conditions of their provinces in order to ensure the performance of tasks and powers as prescribed;

e) develop and implement plans for disseminating regulations of law on enterprises and household businesses to people, enterprises and household businesses, and increasing their awareness thereof; organize periodic dialogues between regulatory authorities and enterprises/household businesses;

g) stipulate the low incomes applied in their provinces as prescribed in clause 3 Article 82 hereof;

h) within the ambit of their assigned tasks and powers, assume responsibility to make connection and sharing of information on enterprises/household businesses with the National Enterprise Registration Information System/Household Business Registration Information System.

6. Commune-level People’s Committee shall:

a) perform state management of household business registration within their competence, and implement household business development solutions included in local socio-economic development programs;

b) within the ambit of their assigned tasks and powers, assume responsibility to make connection, interconnection and sharing of information with the Household Business Registration Information System;

c) direct commune-level business registration authorities to perform the functions and tasks as specified in Article 22 hereof;

d) allocate sufficient human resources, funding and other conditions necessary to ensure the performance of the tasks and functions under this Decree.

7. Ministries, ministerial agencies, People’s Councils and People’s Committees at all levels are not permitted to promulgate any regulations or documents on enterprise/household business registration applicable to their own sectors or provinces or communes. Regulations on enterprise/household business registration promulgated by Ministries, ministerial agencies, People’s Councils and People’s Committees at all levels that are contrary to regulations herein shall be no longer valid.

**Chapter III**

**DOCUMENTATION REQUIREMENTS AND PROCEDURES FOR REGISTRATION OF ENTERPRISES, AND THEIR BRANCHES, REPRESENTATIVE OFFICES AND BUSINESS LOCATIONS**

**Article 24. Application for registration of sole proprietorships, partnerships, limited liability companies, and joint-stock companies**

1. An application for registration of a sole proprietorship shall comply with provisions of Article 19 of the Law on Enterprises. In case the sole proprietor declares his personal identification number as prescribed in clause 1 Article 11 hereof, the application shall not include copies of legal documents of the sole proprietor.

2. An application for registration of a partnership shall comply with the provisions of Article 20 of the Law on Enterprises in 2020, as amended in 2025. In case partners that are individuals or authorized representatives of partners that are organizations declare their personal identification numbers as prescribed in clause 1 Article 11 hereof, the application shall not include copies of their legal documents.

3. An application for registration of a limited liability company shall comply with the provisions of Article 21 of the Law on Enterprises in 2020, as amended in 2025. In case of a single-member limited liability company, the application shall not include the list of members specified in clause 3 Article 21 of the Law on Enterprises. In case the owners/members that are individuals, legal representatives, or authorized representatives of owners/members that are organizations declare their personal identification numbers as prescribed in clause 1 Article 11 hereof, the application shall not include copies of their legal documents.

4. An application for registration of a joint-stock company shall comply with the provisions of Article 22 of the Law on Enterprises in 2020, as amended in 2025. In case founding shareholders or shareholders being foreign investors that are individuals, legal representatives, or authorized representatives of founding shareholders or shareholders being foreign investors that are organizations declare their personal identification numbers as prescribed in clause 1 Article 11 hereof, the application shall not include copies of their legal documents.

5. In case a foreign investor establishes an economic organization to execute an investment project before the investment registration in order to follow special investment procedures as prescribed in the Law on Investment, the application for registration of the enterprise established to execute the project shall not include a copy of the investment registration certificate of the foreign investor as prescribed in clause 5 Article 20, point c clause 4 Article 21 and point c clause 4 Article 22 of the Law on Enterprises. In such case, the investor shall assume responsibility for the legality, truthfulness and accuracy of the information declared when following special investment procedures.

**Article 25. Application for registration of companies established from split-up, split-off or consolidation**

1. In case of split-up of a limited liability company or joint-stock company as prescribed in Article 198 of the Law on Enterprises, an application for registration of a new company established from the split-up shall include the following documents:

a) The documents specified in clause 3 Article 24 hereof, for a limited liability company; the documents specified in clause 4 Article 24 hereof, for a joint-stock company, excluding the list of founding shareholders if the new company established from the split-up does not have founding shareholders;

b) A copy or original of the resolution or decision on split-up of the company as prescribed in Article 198 of the Law on Enterprises.

2. In case of split-off of a limited liability company or joint-stock company as prescribed in Article 199 of the Law on Enterprises, an application for registration of a new company established from the split-off shall include the following documents:

a) The documents specified in clause 3 Article 24 hereof, for a limited liability company; the documents specified in clause 4 Article 24 hereof, for a joint-stock company, excluding the list of founding shareholders if the company established from the split-off does not have founding shareholders;

b) A copy or original of the resolution or decision on split-off of the company as prescribed in Article 199 of the Law on Enterprises.

3. In case of consolidation of some companies into a new company, an application for registration of the consolidated company shall include the following documents:

a) The documents specified in clause 2 Article 24 hereof, for a partnership; the documents specified in clause 3 Article 24 hereof, for a limited liability company; the documents specified in clause 4 Article 24 hereof, for a joint-stock company, excluding the list of founding shareholders if the consolidated company does not have founding shareholders;

b) The consolidation contract as prescribed in Article 200 of the Law on Enterprises;

c) Copies or originals of the resolutions or decisions on ratification of the consolidation contract of the consolidating companies.

**Article 26. Application for enterprise registration in case of business type conversion**

1. In case of conversion from a sole proprietorship into a partnership, limited liability company, or joint-stock company, an application for registration of conversion shall include the documents specified in clause 2, 3 or 4 Article 24 hereof, depending on the business type of the enterprise after conversion. The application must be also include the following documents:

a) A written commitment made by the sole proprietor or his/her lawful heir to take personal responsibility for any unpaid debts and pay them when they become due with all of his/her assets;

b) A written agreement made between the sole proprietor, or his/her lawful heir, and parties of ongoing contracts that, after the conversion, the new company will take over and continue performing these contracts;

c) A written commitment or agreement made by the sole proprietor or his/her lawful heir with other capital-contributing members to continue hiring the existing employees of the sole proprietorship;

d) The transfer contract or documentary evidence of completed transfer, in case of transfer of capital of the sole proprietorship;

The donation contract, in case of donation of capital of the sole proprietorship;

A copy of the certificate of the heir’s lawful right to inheritance, in case of inheritance as prescribed by law;

dd) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations, in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

2. In case of conversion of a single-member limited liability company into a multi-member limited liability company, an application for registration of conversion shall include the documents specified in clause 3 Article 24 hereof but exclude a copy of the investment registration certificate. The application must be also include the following documents:

a) The transfer contract or documentary evidence of completed transfer, in case of transfer of stakes;

The donation contract, in case of donation of stakes;

A copy of the certificate of the heir’s lawful right to inheritance, in case of inheritance as prescribed by law;

The merger contract, in case of merger of companies;

A copy or original of the resolution or decision of the company’s owner on mobilization of capital from other entities, and documentary evidence of capital contribution made by new members, in case of mobilization of capital from new members;

b) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

3. In case of conversion from a joint-stock company or multi-member limited liability company into a single-member limited liability company when only one shareholder or capital-contributing member remains in the company, or conversion from a joint-stock company into a multi-member limited liability company when only 02 shareholders remain in the company, the application for conversion shall include the following documents:

a) The documents specified in clause 3 Article 24 hereof, excluding a copy of the investment registration certificate;

b) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

4. Except the case specified in clause 3 of this Article, an application for conversion of a multi-member limited liability company or joint-stock company into a single-member limited liability company shall include the documents specified in clause 3 Article 24 hereof but exclude a copy of the investment registration certificate. The application must be also include the following documents:

a) The transfer contract or documentary evidence of completed transfer, in case of transfer of shares/stakes;

The donation contract, in case of donation of shares/stakes;

A copy of the certificate of the heir’s lawful right to inheritance, in case of inheritance as prescribed by law;

The merger contract or consolidation contract, in case of merger or consolidation of companies;

The repurchase contract, in case the company repurchases its shares/stakes;

b) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

5. Except the cases specified in clauses 3 and 4 of this Article, an application for conversion from a limited liability company into a joint-stock company and vice versa shall include the following documents:

a) The documents specified in clause 3 Article 24 hereof, excluding a copy of the investment registration certificate, for conversion into a limited liability company; the documents specified in clause 4 Article 24 hereof, excluding a copy of the investment registration certificate, list of founding shareholders, for conversion into a joint-stock company from a company that does not have founding shareholders;

b) The transfer contract or documentary evidence of completed transfer, in case of transfer of shares/stakes;

The donation contract, in case of donation of shares/stakes;

A copy of the certificate of the heir’s lawful right to inheritance, in case of inheritance as prescribed by law;

The resolution or decision on split-up or split-off, in case of split-up or split-off of the company;

The merger contract or consolidation contract, in case of merger or consolidation of companies;

The repurchase contract, in case of the company that repurchases its shares;

Documentary evidence of capital contribution of new members/shareholders, in case of receipt of capital from new members/shareholders;

c) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

6. An enterprise may apply for registration of conversion of its business type at the same time when it applies for registration of changes or notifies changes in enterprise registration information. In this case, the application for enterprise registration shall comply with corresponding provisions in clauses 1, 2, 3, 4 and 5 of this Article.

If an enterprise applies for registration of conversion of its business type and replacement of its legal representative at the same time, the person that is competent to make authorization to follow enterprise registration procedures and sign the application form for enterprise registration shall be Chairperson of the Board of Members or the Board of Partners of the multi-member limited liability company or partnership; Company’s President or Chairperson of the Board of Members of a single-member limited liability company; or Chairperson of the Board of Directors of the joint-stock company after conversion.

**Article 27. Registration of an enterprise converted from a household business**

1. An application for registration of an enterprise which is converted from a household business shall be submitted to the provincial-level business registration authority in charge of the province where the enterprise will be headquartered.

2. An application for registration of an enterprise which is converted from a household business shall include the copies of the certificate of household business registration and the documents specified in Article 24 hereof corresponding to the business type of the enterprise but exclude a copy of the investment registration certificate. If foreign investors/foreign-invested economic organizations contribute capital to or purchase of shares/stakes of the enterprise converted from a household business in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment, the application for enterprise registration must include a copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by such foreign investors/foreign-invested economic organizations.

3. The shutdown of the household business shall be subject to the following procedures:

a) Within 02 working days from the issue date of the enterprise registration certificate, the provincial-level business registration authority shall send information on the enterprise which is converted from the household business to the commune-level business registration authority in charge of the commune where the household business is headquartered;

b) The commune-level business registration authority shall send information on shutdown of the household business to the tax authority and post a notice that the household business is following shutdown procedures on the National Business Registration Portal, change the legal status of the household business into “following shutdown procedures”.

The tax authority shall notify the commune-level business registration authority of the fulfillment by household business of its tax obligations. Within 03 working days from its receipt of the notice of the fulfillment of tax obligations by the household business from the tax authority, the commune-level business registration authority shall change the legal status of the household business on the Household Business Registration Database into “shut down”.

4. The household business shall terminate its operation from the date on which the enterprise converted from the household business is issued with an enterprise registration certificate.

**Article 28. Documentation requirements and procedures for registration of social enterprises**

1. Application and procedures for registration of a social enterprise or its branch, representative office or business location shall comply with provisions of this Decree and vary according to the business type of enterprise. The application must also include the commitment to fulfill social/environmental objectives which is signed by the following persons:

a) For a sole proprietorship: it is signed by the sole proprietor;

b) For a partnership: it is signed by general partners;

c) For a limited liability company: it is signed by members that are individuals; legal representatives or authorized representatives of members that are organizations;

d) For a joint-stock company: it is signed by founding shareholders that are individuals and other shareholders that are individuals, consent to and want to sign the commitment together with founding shareholders; legal representatives or authorized representatives of founding shareholders that are organizations, and legal representatives or authorized representatives of other shareholders that are organizations, consent to and want to sign the commitment together with founding shareholders.

The provincial-level business registration authority shall publish the commitment to fulfill social/environmental objectives on the National Business Registration Portal when granting an enterprise registration certificate to the enterprise.

2. If an enterprise is converted into a social enterprise, it shall submit an application to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the following documents:

a) The commitment to fulfill social/environmental objectives as prescribed in clause 1 of this Article;

b) A copy or original of the resolution or decision of the Board of Members of the multi-member limited liability company, the Board of Partners of the partnership, the General Meeting of Shareholders of the joint-stock company, or the owner of the single-member limited liability company on ratification of the commitment.

The provincial-level business registration authority shall update the enterprise information on the National Enterprise Registration Database and publish the commitment to fulfill social/environmental objectives on the National Business Registration Portal within 03 working days from its receipt of the application.

3. If there are changes in the contents of the commitment to fulfill social/environmental objectives, the social enterprise shall send a notice of such changes to the provincial-level business registration authority in charge of province where it is headquartered within 05 working days from the issue date of the decision to make such changes. Such a notice must be accompanied by the following documents:

a) The modified commitment to fulfill social/environmental objectives;

b) A copy or original of the resolution or decision of the Board of Members of the multi-member limited liability company, the Board of Partners of the partnership, the General Meeting of Shareholders of the joint-stock company, or the owner of the single-member limited liability company on ratification of such changes to the commitment.

The provincial-level business registration authority shall update the enterprise information on the National Enterprise Registration Database and publish the modified commitment to fulfill social/environmental objectives on the National Business Registration Portal within 03 working days from its receipt of the notice.

4. If the validity of the commitment to fulfill social/environmental objectives is terminated, the social enterprise shall send a notice thereof to the provincial-level business registration authority in charge of the province where it is headquartered within 05 working days from the date on which a decision on such termination is made. Such a notice must be accompanied with a copy or original of the resolution or decision of the Board of Members of the multi-member limited liability company, the Board of Partners of the partnership, the General Meeting of Shareholders of the joint-stock company, or the owner of the single-member limited liability company or the decision issued by a competent authority (if any) on termination of the commitment, in which reasons for such termination must be specified.

The provincial-level business registration authority shall update the enterprise information on the National Enterprise Registration Database and publish the documents mentioned in this clause on the National Business Registration Portal within 03 working days from its receipt of the notice.

5. Documentation requirements and procedures for split-up, split-off, consolidation or merger of social enterprises shall comply with regulations herein. If a social enterprise is established from the split-up, split-off, or consolidation of enterprises, the application must also include the commitment to fulfill social/environmental objectives as prescribed in clause 1 of this Article. In case of the split-up, split-off, consolidation or merger of social enterprises resulting in termination of validity of the commitment to fulfill social/environmental objectives, the application must also include the documents specified in clause 4 of this Article.

6. Documentation requirements and procedures for dissolution of social enterprises shall comply with regulations herein. In case the dissolved social enterprise still has unused aid or sponsorship, the application for dissolution must also include a copy of the document on handling of the unused aid or sponsorship.

7. An application for registration of a social enterprise which is converted from a social protection establishment, social fund or charitable fund shall be submitted to the provincial-level business registration authority in charge of the province where the social enterprise will be headquartered. Such an application shall include the documents specified in clause 1 of this Article, excluding the investment registration certificate. The application must be also include the following documents:

a) The decision to permit conversion into a social enterprise which is made by the competent authority that has issued the license to establish the social protection establishment, social fund, or charitable fund;

b) Certificate of registration of social protection establishment, or license to establish and recognize the charter of the social fund or charitable fund;

c) A copy of the tax registration certificate;

d) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

Within 02 working days from the date of issue of the enterprise registration certificate, the provincial-level business registration authority shall send a copy of the enterprise registration certificate and the original of the certificate of registration of social protection establishment or license to establish and recognize the charter of the social fund or charitable fund to the competent authority that has issued the license to establish the social protection establishment, social fund, or charitable fund for completing procedures for shutdown of that social protection establishment, social fund, or charitable fund.

**Article 29. Documentation requirements and procedures for registration of securities companies, securities investment fund management companies, securities investment companies, branches in Vietnam of foreign securities companies or foreign fund management companies**

1. Applications and procedures for registration of securities companies, securities investment fund management companies, securities investment companies, branches/representative offices of securities companies and securities investment fund management companies shall comply with provisions of this Decree and vary according to the business type of enterprise; the application must also include a copy of the license for establishment and operation or written approval given by the State Securities Commission of Vietnam (SSC) in accordance with regulations of law on securities.

2. Application and procedures for registration of branches in Vietnam of foreign securities companies or foreign fund management companies shall be same as those for registration of branches of enterprises under corresponding provisions herein; the application shall also include a copy of the license for establishment and operation or written approval given by SSC in accordance with regulations of law on securities.

3. Application and procedures for registration of transaction offices of securities companies shall be same as those for registration of business locations of enterprises under provisions herein; the application shall also include a copy of the written approval given by SSC in accordance with regulations of law on securities.

4. If the license for establishment and operation of a securities company, securities investment fund management company, or branch in Vietnam of a foreign securities company or foreign fund management company is revoked, SSC shall send a notice thereof to the provincial-level business registration authority in charge of the province where that securities company, securities investment fund management company, or branch is headquartered or located for carrying out procedures for revocation of the enterprise registration certificate or certificate of branch registration according to clause 4 Article 95 of the Law on Securities. Within 03 working days from its receipt of the notice from SSC, the provincial-level business registration authority shall make a decision to revoke the enterprise registration certificate or certificate of branch registration.

**Article 30. Documentation requirements and procedures for registration of branches and representative offices, and notification of establishment of business locations**

1. Within 10 days from date of issue of a decision to establish its domestic branch/representative office, the enterprise shall submit an application for branch/representative office registration to the provincial-level business registration authority in charge of the province where its branch/representative office is located. Such an application includes the documents specified in clause 2 Article 45 of the Law on enterprises, including the following copies of the establishment decision and minutes of the meeting on establishment of the enterprise’s branch/representative office specified in point b clause 2 Article 45 of the Law on Enterprises:

a) Copies of the decision and the minutes of the meeting of the Board of Members of the multi-member limited liability company, or the Board of Partners of the partnership;

b) Copies of the decision and the minutes of the meeting of the Board of Directors of the joint-stock company;

c) A copy of the decision issued by the owner of the single-member limited liability company.

If the personal identification number of the head of the branch or representative office is declared as prescribed in clause 1 Article 11 hereof, the application for branch/representative office registration shall not include copies of the legal documents of such person acting as the head of the branch or representative office.

2. Notification of establishment of business location:

a) An enterprise may establish business locations at places other than those where it is headquartered or its branch is located;

b) Within 10 working days from the issue date of the decision on establishment of its business location, the enterprise shall send a notice thereof to the provincial-level business registration authority in charge of the province where the business location is situated. The document required when notifying establishment of a business location is the notice of establishment of business location.

3. Within 03 working days from its receipt of the valid application/notice, the provincial-level business registration authority shall issue a certificate of branch/representative office registration, or update information about the enterprise’s business location on the National Enterprise Registration Database. The provincial-level business registration authority may issue a certificate of business location registration to the enterprise at its request. In case of invalid application/notice, the provincial-level business registration authority shall notify the applicant in writing of necessary modifications.

4. Establishment of overseas branches/representative offices of an enterprise shall comply with the law of the host country. Within 30 working days from the official establishment date of its overseas branch/representative office, the enterprise must send a written notice thereof to the provincial-level business registration authority in charge of the province where it is headquartered. Such notice must be accompanied by a copy of the certificate of branch/representative office registration or another document of equivalent validity. The provincial-level business registration authority shall update information about the enterprise’s branch/representative office on the National Enterprise Registration Database within 03 working days from its receipt of the notice.

**Article 31. Receipt and processing of applications for enterprise registration submitted directly or by post to business registration authorities on National Enterprise Registration Information System**

1. An applicant for enterprise registration as prescribed herein shall submit the application to the provincial-level business registration authority in charge of the province where the enterprise is headquartered. The application for enterprise registration must be received and processed on National Enterprise Registration Information System.

2. An application for enterprise registration shall be received and updated on the National Enterprise Registration Information System when all of the following conditions are satisfied:

a) It contains adequate documents as prescribed in this Decree;

b) The enterprise’s name has been written on the application form for enterprise registration;

c) The applicant’s telephone number is available;

d) Fees and charges are fully paid as prescribed.

3. After receiving an application for enterprise registration, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant.

4. The provincial-level business registration authority shall adequately and accurately enter the information included in the received application for enterprise registration, carry out digitalization, and name the electronic documents corresponding to the physical documents included in the application, and upload them to the National Enterprise Registration Information System.

5. Information on enterprise registration on the National Enterprise Registration Information System shall be transmitted to the Taxpayer Registration System to serve the cooperation and information exchange between the provincial-level business registration authority and the tax authority.

6. The enterprise or its founder may stop following procedures for enterprise registration if the application for enterprise registration is not yet approved on the National Enterprise Registration Information System. In this case, the person competent to sign the application form for enterprise registration shall send a written request for termination of procedures for enterprise registration to the provincial-level business registration authority to which the application is submitted. The provincial-level business registration authority shall consider giving a notice of termination of procedures for enterprise registration and cancel the application for enterprise registration following the procedures on the National Enterprise Registration Information System within 03 working days from its receipt of the request. If the enterprise’s request is refused, the provincial-level business registration authority shall give a written notice indicating reasons for such refusal to the enterprise.

**Article 32. Notification of modification of application for enterprise registration**

1. If an application is not yet satisfactory, or the enterprise's name is not conformable with regulations, or the information provided in the application is found inconsistent, the provincial-level business registration authority shall give a written notice of necessary modifications to the enterprise or its founder within the time limit prescribed in the Law on Enterprises and this Decree. The provincial-level business registration authority must include all necessary modifications to an application for enterprise registration in a single notice.

2. After the aforementioned deadline, if neither an enterprise registration certificate nor a notice of modifications is received, the enterprise or its founder is entitled to lodge a complaint or make a denunciation as prescribed by regulations of law on complaints and denunciation.

3. The enterprise is required to modify and complete its application for enterprise registration within 60 days from the date on which it receives a notice of modifications from the provincial-level business registration authority. If the enterprise fails to modify and submit a complete application within the abovementioned time limit, its submitted application shall be no longer valid. The provincial-level business registration authority shall cancel the received application according to the procedures on the National Enterprise Registration Information System.

**Article 33. Issuance of enterprise registration certificates**

1. Every enterprise shall be issued with an enterprise registration certificate when all of the conditions set out in clause 1 Article 27 of the Law on Enterprises are satisfied.

2. The enterprise is entitled to do business from the issue date of the enterprise registration certificate, except for conditional business lines. In case the date of commencement of business registered by the enterprise falls after the issue date of the enterprise registration certificate, the enterprise is entitled to do business from the registered date, except for conditional business lines.

3. When an enterprise has been issued with a new enterprise registration certificate, the old certificates are no longer effective.

**Article 34. Payment of enterprise registration fees**

1. The applicant shall pay enterprise registration fees when submitting the application for enterprise registration.

2. The paid enterprise registration fees shall not be refunded if the enterprise is not issued with an enterprise registration certificate.

**Article 35. Enterprise’s legal status**

The enterprise’s legal status on the National Enterprise Registration Database includes:

1. “operating” means the legal status of an enterprise that has been issued with an enterprise registration certificate and does not has the legal status prescribed in clause 2, 3, 4, 5, 6 or 7 of this Article.

2. “business suspension” means the legal status of an enterprise during its business suspension as prescribed in this Decree.

3. “not operate at registered address” means the legal status of an enterprise that is found not to operate at its registered address as concluded in the verification record issued by the tax authority. The tax authority shall provide information about the enterprise that no longer operates at its registered address to the provincial-level business registration authority. Starting and ending dates of this legal status shall be subject to a decision issued by the tax authority, unless an enterprise has the legal status prescribed in clause 2, 4, 5, 6 or 7 of this Article. The tax authority shall provide information about the “not operate at registered address” status of the enterprise to the provincial-level business registration authority. The provincial-level business registration authority shall record and update the enterprise’s legal status as notified by the tax authority on the National Enterprise Registration Database.

4. “certificate revoked due to tax decision enforcement” means the legal status of an enterprise whose enterprise registration certificate is revoked according to a decision issued by the provincial-level business registration authority at the request of the tax authority for enforcement of a tax administrative decision.

5. “undergoing dissolution, split, consolidated, or merged” means the legal status of an enterprise that is following dissolution procedures according to a notification given by the provincial-level business registration authority, or that is split, consolidated, or merged, and is following procedures for statement and transfer of tax obligations arising from such split-up, consolidation or merger with the relevant tax authority.

6. “undergoing bankruptcy proceedings” means the legal status of an enterprise that is subject to a decision to initiate bankruptcy proceedings issued by a competent court in accordance with regulations of the Law on Bankruptcy.

7. “dissolved, bankrupt or cease to exist” means the legal status of an enterprise that is subject to a notification of dissolution given by the provincial-level business registration authority, or that is subject to a decision to declare bankrupt issued by a competent court in accordance with regulations of the Law on Bankruptcy, or that ceases to exist due to split-up, consolidation or merger as prescribed by the Law on Enterprises.

**Article 36. Legal status of branches, representative offices, and business locations**

The legal status of branches/representative offices/business locations of enterprises on the National Enterprise Registration Database includes:

1. “operating” means the legal status of an enterprise’s branch/representative office/business location that has been issued with a certificate of branch/representative office registration/certificate of business location registration, and does not have the legal status prescribed in clause 2, 3, 4, 5 or 6 of this Article.

2. “business or operational suspension” means the legal status of a branch/business location during its business suspension, or of a representative office during its operational suspension, or of a branch/representative office/business location of an enterprise during the enterprise’s business suspension as prescribed herein.

3. “not operate at registered address” means the legal status of an enterprise’s branch/representative office/business location that is found not to operate at its registered address as concluded in the verification record issued by the tax authority. The tax authority shall provide information about the enterprise’s branch/representative office/business location that no longer operates at its registered address to the provincial-level business registration authority. Starting and ending dates of this legal status shall be subject to a decision issued by the tax authority, unless the enterprise’s branch/representative office/business location has the legal status prescribed in clause 2, 4, 5 or 6 of this Article. The tax authority shall provide information about the “not operate at registered address” status of the enterprise’s branch/representative office/business location to the provincial-level business registration authority. The provincial-level business registration authority shall record and update the legal status as notified by the tax authority on the National Enterprise Registration Database.

4. “certificate revoked due to tax decision enforcement” means the legal status of a branch, including its affiliated business location, or representative office whose certificate of branch or representative office registration is revoked, or a branch/representative office of an enterprise whose enterprise registration certificate is revoked, according to a decision issued at the request of the tax authority for enforcement of a tax administrative decision.

5. “following shutdown procedures” means the legal status of a branch/representative office/business location that is following shutdown procedures according to a notification given by the provincial-level business registration authority, or of a branch/representative office/business location of an enterprise that is undergoing bankruptcy proceedings.

6. “shut down” means the legal status of a branch/representative office/business location that has been shut down according to a notification given by the provincial-level business registration authority, or of a branch/representative office/business location of a bankrupt enterprise.

**Chapter IV**

**ONLINE ENTERPRISE REGISTRATION**

**Article 37. Online enterprise registration**

1. Online enterprise registration means the use of electronic identification account by an enterprise or its founder to submit an application for enterprise registration via the National Business Registration Portal.

2. Provincial-level business registration authorities shall enable all entities to search information on and carry out online enterprise registration.

**Article 38. Online application for enterprise registration**

1. An online application for enterprise registration shall contain the documents which are prescribed in the Law on Enterprises and this Decree and shown in the form of electronic documents. An online application for enterprise registration shall have the same legal validity as a physical one.

2. An online application for enterprise registration must meet the following requirements:

a) It contains adequate electronic documents with complete contents as physical documents;

b) Enterprise registration information provided on the National Business Registration Portal must be adequate and accurate as that in the application;

c) Telephone number and email address of the applicant are available on the National Business Registration Portal;

d) The online application for enterprise registration must bear the digital signature of, or be authenticated by the person competent to sign the application form for enterprise registration or his/her authorized person. In case of authorization to follow enterprise registration procedures, the application for enterprise registration must be accompanied by the documents which are specified in Article 12 hereof and shown in the form of electronic documents as prescribed in clause 9 Article 3 hereof.

3. In case an application is received on the National Enterprise Registration Information System after the office hours or on weekends or public holidays as prescribed, the time limit for returning handling result of enterprise registration procedures prescribed in this Decree shall be counted from the working day following the day on which the application is received.

**Article 39. Procedures for online enterprise registration**

1. The applicant shall access the National Business Registration Portal using electronic identification account, declare information, upload electronic documents, append digital signature to or authenticate the online application for enterprise registration, and pay the required fees and charges on the National Business Registration Portal.

2. After the application for enterprise registration is successfully sent, an electronic receipt of application and appointment for result return shall be sent to the applicant’s account.

3. Information on enterprise registration on the National Enterprise Registration Information System shall be transmitted to the Taxpayer Registration System to serve the cooperation and information exchange between the provincial-level business registration authority and the tax authority.

4. If the application is satisfactory, the provincial-level business registration authority shall issue an enterprise registration certificate and notify such issuance to the applicant. If the application is not satisfactory, the provincial-level business registration authority shall send an online notice of necessary modifications to the applicant. The applicant shall access the National Enterprise Registration Information System to receive the application processing result.

5. The enterprise or its founder following procedures for online enterprise registration may stop following such procedures as prescribed in clause 6 Article 31 hereof.

**Chapter V**

**DOCUMENTATION REQUIREMENTS AND PROCEDURES FOR REGISTRATION/NOTIFICATION OF CHANGES IN ENTERPRISE REGISTRATION INFORMATION**

**Article 40. Registration of relocation of headquarters**

1. In case the relocation of its headquarters leads to change of its supervisory tax authority, the enterprise must complete all tax procedures related to the relocation with the tax authority in accordance with regulations of the Law on taxation before following procedures for registration of the relocation with the provincial-level business registration authority.

2. In case of relocation of its headquarters, the enterprise shall send an application for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it will be headquartered. Such an application includes the following documents:

a) An application form for registration of changes in enterprise registration information;

b) A copy or original of the resolution or decision of the owner of the single-member limited liability company, the Board of Members/Board of Partners of the multi-member limited liability company/partnership, or the General Meeting of Shareholders of the joint-stock company on relocation of the enterprise’s headquarters.

3. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return, consider the validity of the received application, and send information on the relocation of the enterprise’s headquarters to the relevant tax authority. Within 01 working day from its receipt of information, the tax authority shall provide the provincial-level business registration authority with its opinions about the enterprise’s fulfillment of tax obligations arising from its relocation as prescribed by law. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the enterprise as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

4. When the enterprise relocates its headquarters, its rights and obligations are kept unchanged.

**Article 41. Registration of change of enterprise’s name**

1. In case of change of its name, the enterprise shall send an application for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the following documents:

a) An application form for registration of changes in enterprise registration information;

b) A copy or original of the resolution or decision of the owner of the single-member limited liability company, the Board of Members/Board of Partners of the multi-member limited liability company/partnership, or the General Meeting of Shareholders of the joint-stock company on change of the enterprise’s name.

2. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the enterprise as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

3. The change of the enterprise’s name does not affect the enterprise’s rights and obligations. The enterprise shall follow procedures for registration of change of names of its branches/representative offices/business locations within 10 days from the day on which it is issued with an enterprise registration certificate by the provincial-level business registration authority.

**Article 42. Registration of change of general partners**

1. In case of termination or admission of a general partner as prescribed in Article 185 and Article 186 of the Law on Enterprises, the partnership shall send an application for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the following documents:

a) An application form for registration of changes in enterprise registration information;

b) The list of general partners as prescribed in Article 25 of the Law on Enterprises, excluding information about limited partners.

2. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the partnership as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

**Article 43. Registration of replacement of legal representatives of limited liability companies and joint-stock companies**

1. In case of replacement of its legal representative, the company shall send an application for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the following documents:

a) An application form for registration of replacement of legal representative;

b) A copy or original of the resolution or decision on replacement of legal representative of the owner of the single-member limited liability company, or the Board of Members of the multi-member limited liability company, or the General Meeting of Shareholders of the joint-stock company, if such replacement of legal representative leads to revisions to the company’s Charter, or the Board of Directors, if such replacement of legal representative does not cause changes to the company’s Charter other than the personal information and signature of the legal representative as prescribed in Article 24 of the Law on Enterprises.

2. The application form for registration of replacement of legal representative shall be signed by the following person:

a) Chairperson of the Board of Members, or Company’s President, for a single-member limited liability company. In case the Chairperson of the Board of Members or Company’s President is also the legal representative, the application form shall be signed by the new Chairperson of the Board of Members or Company’s President who is duly appointed or elected;

b) Chairperson of the Board of Directors, for a joint-stock company. In case the Chairperson of the Board of Directors is also the legal representative, the application form shall be signed by the new Chairperson of the Board of Directors who is duly elected;

c) In case the Chairperson of the Board of Members or the Chairperson of the Board of Directors is absent or unable to perform his/her rights and obligations, the application form for registration of replacement of the company’s application form shall be signed by his/her authorized person. In case no member is authorized, or the Chairperson of the Board of Members or the Chairperson of the Board of Directors is dead, missing, detained, serving an imprisonment sentence, serving an administrative penalty in a correctional institution or rehabilitation center, making a getaway, has limited legal capacity or is incapacitated, has difficulty in controlling his/her behavior, or is prohibited by the Court from holding certain positions or doing certain works, the application form for registration of replacement of the legal representative shall be signed by the person who is elected as the interim Chairperson of the Board of Members or interim Chairperson of the Board of Directors according to clause 4 Article 56, clause 3 Article 80 and clause 4 Article 156 of the Law on Enterprises.

d) In case the person acting as the owner of a single-member limited liability company is detained, serving an imprisonment sentence, serving an administrative penalty in a correctional institution or rehabilitation center, has limited legal capacity or is incapacitated, or has difficulty in controlling his/her behavior, the application form for registration of replacement of the legal representative shall be signed by his/her authorized person or representative as prescribed in clauses 2 and 5 Article 78 of the Law on enterprises.

3. In case of replacement of the legal representative according to clause 6 Article 12 of the Law on Enterprises, the application shall contain the documents specified in clause 1 of this Article, in which the copy or original of the resolution or decision of the Board of Members shall be replaced with the copy of document certifying that the company’s legal representative is dead, missing, liable to criminal prosecution, detained, serving an imprisonment sentence, serving an administrative penalty in a correctional institution or rehabilitation center, making a getaway, has limited legal capacity or is incapacitated, has difficulty in controlling his/her behavior, or is prohibited by the Court from holding certain positions or doing certain works. In this case, the application form for registration of replacement of the legal representative shall be signed by the remaining member of the company.

4. In case an enterprise applies for replacement of its legal representative concurrently with application for registration or notification of changes in enterprise registration information, notification of updated/additional information on enterprise registration, or rectification of enterprise registration information, except for registration of replacement of the owner of a single-member limited liability company, the individual mentioned in clause 2 or 3 of this Article shall be the person competent to sign the application form for replacement of legal representative, other application form or notices included in the application, and the letter of authorization to follow enterprise registration procedures.

5. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the enterprise as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

**Article 44. Registration of change in charter capital, stakes and holdings**

1. In case of change in the charter capital of a limited liability company, joint-stock company or partnership, the company shall send an application for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the following documents:

a) An application form for registration of changes in enterprise registration information;

b) A copy or original of the resolution or decision of the owner of the single-member limited liability company, the Board of Members/Board of Partners of the multi-member limited liability company/partnership, or the General Meeting of Shareholders of the joint-stock company on change in charter capital;

c) A copy or original of the minutes of the meeting of the Board of Members of the multi-member limited liability company on change in its charter capital;

d) Originals or copies of documentary evidences of capital contribution or purchase of shares for which payments have been made in proportion to the increase in charter capital, in case of application for registration of increase in charter capital;

dd) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations, in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

2. In case of change in stakes/holdings of members of a multi-member limited liability company or general partners of a partnership without changes in members or general partners, the company or partnership shall send an application for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the following documents:

a) An application form for registration of changes in enterprise registration information;

b) The list of members of the multi-member limited liability company; or the list of general partners of the partnership, excluding information about limited partners. Such lists must bear signatures of members/general partners whose stakes are changed; signatures of members/general partners whose stakes are unchanged are optional;

c) The transfer contract or documentary evidence of completed transfer if stakes are transferred; donation contract if stakes are donated;

d) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

3. If the General Meeting of Shareholders ratifies the offering of shares in multiple tranches to increase the company’s charter capital and assigns the Board of Directors to follow procedures for registration of increase in charter capital upon the end of each tranche, the application for registration of increase in charter capital must include the following documents:

a) An application form for registration of changes in enterprise registration information;

b) A copy or original of the resolution of the General Meeting of Shareholders on offering of shares to increase charter capital, which clearly states the quantity of shares offered and that the Board of Directors will take charge of following procedures for registration of increase in charter capital upon the end of each tranche;

c) A copy or original of the resolution or decision of the Board of Directors of the joint-stock company on registration of increase in charter capital upon the end of each tranche;

d) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

4. In case of decrease in charter capital, the enterprise must make a commitment to settle all debts and other asset liabilities after capital decrease. In case of decrease in charter capital of a multi-member limited liability company as prescribed in point a and point b clause 3 Article 68 of the Law on Enterprises, the application for registration of decrease in charter capital must include the latest financial statements.

5. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the enterprise as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

**Article 45. Registration of changes in members of multi-member limited liability company**

1. In case of admission of new members which leads to an increase in the company’s charter capital or admission of new members as the result of the transfer of the right to contribute the missing capital under a decision issued by the Board of Members as prescribed in point c clause 3 Article 47 of the Law on enterprises, the company shall submit an application for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the following documents:

a) An application form for registration of changes in enterprise registration information;

b) The list of members of the multi-member limited liability company. The list must bear signatures of new members and members whose stakes are changed; signatures of members whose stakes are unchanged are optional;

c) A copy or original of the resolution or decision of the Board of Members on changes in members;

d) Documentary evidences of capital contribution by new member(s) of the company;

d) Copies of legal documents of the organization and the letter of appointment of authorized representative, in case the new member is an organization.

If a member is a foreign organization, copies of legal documents of that organization must bear consular legalization;

e) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

2. In case of changes in members due to transfer of stakes, the application shall include the following documents:

a) An application form for registration of changes in enterprise registration information;

b) The list of members of the multi-member limited liability company. The list must bear signatures of new members and members whose stakes are changed; signatures of members whose stakes are unchanged are optional;

c) The transfer contract or documentary evidence of completed transfer;

d) Copies of legal documents of the organization and the letter of appointment of authorized representative, in case the new member is an organization.

If a member is a foreign organization, copies of legal documents of that organization must bear consular legalization;

dd) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations, in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

3. In case of change in members due to inheritance, the application shall include the following documents:

a) An application form for registration of changes in enterprise registration information;

b) The list of members of the multi-member limited liability company. The list must bear signatures of new members and members whose stakes are changed; signatures of members whose stakes are unchanged are optional;

c) A copy of certificate of the heir’s lawful right to inheritance;

d) Copies of legal documents of the organization and the letter of appointment of authorized representative, in case the heir is an organization.

If a member is a foreign organization, copies of legal documents of that organization must bear consular legalization;

dd) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations, in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

4. In case of changes in members due to a member’s failure to contribute capital as prescribed in point a clause 3 Article 47 of the Law on Enterprises, the application shall include the following documents:

a) An application form for registration of changes in enterprise registration information;

b) The list of remaining members of the company. The list must bear signatures of members whose stakes are changed; signatures of members whose stakes are unchanged are optional;

c) A copy or original of the resolution or decision of the Board of Members on changes in members;

d) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

5. In case of changes in members due to donation of stakes:

a) If the beneficiary is an entity prescribed in point a clause 6 Article 53 of the Law on Enterprises, the application for changes in enterprise registration information shall include the documents in clause 2 of this Article, in which the transfer contract or documentary evidence of completed transfer is replaced with the donation contract;

b) If the beneficiary is an entity prescribed in point b clause 6 Article 53 of the Law on Enterprises, the application for changes in enterprise registration information shall include the documents in clause 1 of this Article, in which the documentary evidence of capital contribution by the new member is replaced with the donation contract.

6. In case of changes in members due to a member’s use of their stakes to pay debts:

a) In case the company applies for changes in members due to a member’s use of their stakes to pay debts and the beneficiary is accepted by the Board of Members to become a company’s member as prescribed in point a clause 7 Article 53 of the Law on Enterprises, the application for changes in enterprise registration information shall include the documents in clause 1 of this Article, in which the documentary evidence of capital contribution by the new member is replaced with a copy or original of the written agreement made between the member and the beneficiary on the use of stakes to pay debts;

b) In case the company applies for changes in members due to a member’s use of their stakes to pay debts and the beneficiary offers or sells the received stakes to another person as prescribed in point b clause 7 Article 53 of the Law on Enterprises, the application for changes in enterprise registration information shall include the documents in clause 2 of this Article and a copy or original of the written agreement made between the member and the beneficiary on the use of stakes to pay debts.

7. In case of changes in members due to the company’s repurchase of stakes as prescribed in Article 51 of the Law on Enterprises, the application for changes in enterprise registration information shall include the following documents:

a) An application form for registration of changes in enterprise registration information;

b) The list of members of the multi-member limited liability company. The list must bear signatures of members whose stakes are changed; signatures of members whose stakes are unchanged are optional;

c) A copy or original of the contract on repurchase of stakes;

d) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

8. In case of changes in members due to the split-off, split-up, merger or consolidation of a member that is an organization, the application for changes in enterprise registration information shall include the following documents:

a) The documents specified in clause 1 of this Article;

b) The documents specified in point b clause 1 Article 25 of this Decree, in case of split-up;

c) The documents specified in point b clause 2 Article 25 of this Decree, in case of split-off;

d) The documents specified in point a clause 2 Article 55 of this Decree, in case of merger;

dd) The documents specified in point b clause 3 Article 25 of this Decree, in case of consolidation.

The company’s resolution or decision on split-up or split-off, merger contract or consolidation contract must specify the transfer of stakes to new members.

9. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the enterprise as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

**Article 46. Registration of replacement of owner of single-member limited liability company**

1. In case a company’s owner transfers the entire charter capital to another individual or organization, the transferee must apply for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where the company is headquartered. Such an application includes the following documents:

a) An application form for replacement of owner of the single-member limited liability company which must bear the signatures of the old owner and the new owner (if they are individuals) or the legal representatives of the old owner and the new owner (if they are organizations);

b) Copies of legal documents of the organization and the letter of appointment of authorized representative, in case the transferee is an organization.

If the company’s owner is a foreign organization, copies of legal documents of that organization must bear consular legalization;

c) The capital transfer contract or documentary evidence of completed transfer;

d) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

2. In case of replacement of the owner of a single-member limited liability company under a competent authority’s decision on restructuring of state-owned enterprise, the application for changes in enterprise registration information shall contain the same documents as those in clause 1 of this Article, in which the capital transfer contract or documentary evidence of completed transfer is replaced with the competent authority’s decision on replacement of the company’s owner.

3. In case of replacement of owner of a single-member limited liability company due to inheritance, the heir shall submit an application for changes in enterprise registration information to the provincial-level business registration authority in charge of the province where the company is headquartered. Such an application includes the following documents:

a) An application form for replacement of owner of the single-member limited liability company which must bear the signature of the new owner that is an individual or the legal representative of the new owner that is an organization;

b) Copies of legal documents of the organization and the letter of appointment of authorized representative, in case the heir is an organization.

If the company’s owner is a foreign organization, copies of legal documents of that organization must bear consular legalization;

c) A copy of certificate of the heir’s lawful right to inheritance;

d) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

4. In case of replacement of owner of a single-member limited liability company under a donation contract, the application for changes in enterprise registration information shall include the documents in clause 1 of this Article, in which the transfer contract or documentary evidence of completed transfer is replaced with the capital donation contract.

5. In case of replacement of owner of a single-member limited liability company due to split-up, split-off, merger or consolidation of the owner that is an organization, the application for changes in enterprise registration information shall include the documents in clause 1 of this Article, in which the transfer contract or documentary evidence of completed transfer is replaced with the following:

a) The documents specified in point b clause 1 Article 25 of this Decree, in case of split-up;

b) The documents specified in point b clause 2 Article 25 of this Decree, in case of split-off;

c) The documents specified in point a clause 2 Article 55 of this Decree, in case of merger;

d) The documents specified in point b clause 3 Article 25 of this Decree, in case of consolidation.

6. In case the application for replacement of owner of a single-member limited liability company is submitted concurrently with application for replacement of legal representative or application for registration or notification of changes in enterprise registration information, notification of updated/additional information on enterprise registration, or rectification of enterprise registration information, the person competent to sign the application forms and notices included in the application shall be subject to the following provisions:

a) The person having the power to sign the application form for replacement of owner of the single-member limited liability company shall be determined according to point a clause 1 of this Article.

In case the company’s owner that is an individual dies, the person having the power to sign the application form for replacement of owner of the single-member limited liability company shall be determined according to point a clause 3 of this Article;

b) The person having the power to sign the letter of authorization to follow enterprise registration procedures and the application form for replacement of legal representative, application forms for and notices of other changes included in the application for changes in enterprise registration information shall be the new owner that is an individual or the legal representative of the new owner that is an organization.

7. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the enterprise as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

**Article 47. Registration of replacement of sole proprietor in case of sale or donation of sole proprietorship or death of sole proprietor**

1. In case the sole proprietor sells or donates the sole proprietorship or dies, the buyer, receiver, or heir shall submit an application for replacement of the sole proprietor to the provincial-level business registration authority in charge of the province where the sole proprietorship is headquartered. Such an application includes the following documents:

a) An application form for replacement of the sole proprietor;

b) The sale contract or record of finalization of the sale contract, in case of sale of the sole proprietorship; donation contract, in case of donation of the sole proprietorship; a copy of the certificate of the heir’s lawful right to inheritance, in case of inheritance of the sole proprietorship.

2. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the enterprise as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

**Article 48. Registration of change in capital of sole proprietorship**

1. In case of increase/decrease in registered capital of the sole proprietorship, the sole proprietor shall submit an application for change in capital to the provincial-level business registration authority in charge of the province where the sole proprietorship is headquartered.

2. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 01 working day from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and decide whether to issue a new enterprise registration certificate to the enterprise as prescribed. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

**Article 49. Notification of addition of/changes in business lines**

1. In case of addition of/changes in its business lines, the enterprise shall send a notification dossier to the provincial-level business registration authority in charge of the province where it is headquartered. The application for enterprise registration shall include the following documents:

a) A notice of changes in enterprise registration information;

b) A copy or original of the resolution or decision of the owner of the single-member limited liability company, the Board of Members/Board of Partners of the multi-member limited liability company/partnership, or the General Meeting of Shareholders of the joint-stock company on addition of/changes in the enterprise’s business lines.

2. After receiving the application, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and satisfaction of market access conditions in respect of the business lines restricted to foreign investors in accordance with regulations of law on investment, update the National Enterprise Registration Database with information about the enterprise’s business lines. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant. The provincial-level business registration authority shall issue a certificate of changes in enterprise registration information to the enterprise at its request.

**Article 50. Notification of changes in information about founding shareholders of joint-stock companies which are not listed or registered for securities trading**

1. A founding shareholder defined in clause 4 Article 4 of the Law on Enterprises is a shareholder that holds at least an ordinary share and has his/her signature in the list of founding shareholders submitted to the provincial-level business registration authority at the time of application for enterprise registration.

2. Notification of changes in information about founding shareholders to the provincial-level business registration authority shall be carried out only when the founding shareholder does not yet make payment or makes partial payment for subscribed shares according to Article 113 of the Law on Enterprises. The enterprise shall make notification of changes in information about founding shareholders within 30 days from the deadline for payment for subscribed shares.

3. In case of changes in information about founding shareholders as prescribed in clause 2 of this Article, the company shall send a notification dossier of changes in enterprise registration information to the provincial-level business registration authority in charge of the province where the company is headquartered. Such a notification dossier includes the following documents:

a) A notice of changes in enterprise registration information;

b) The list of founding shareholders of the joint-stock company, which does not include information about founding shareholders that do not yet pay for their subscribed shares.

4. After receiving the application for enterprise registration, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and update the National Enterprise Registration Database with information about the enterprise’s founding shareholders. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant. The provincial-level business registration authority shall issue a certificate of changes in enterprise registration information to the enterprise at its request.

**Article 51. Notification of change of shareholders that are foreign investors of joint-stock companies which are not listed or registered for securities trading**

1. In case of change of shareholders that are foreign investors of a joint-stock company that is not listed or registered for securities trading according to clause 3 Article 31 of the Law on Enterprises, the company shall submit a notification dossier of changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it is headquartered. Such a notification dossier includes the following documents:

a) A notice of changes in enterprise registration information;

b) The list of shareholders that are foreign investors after change. The list of shareholders that are foreign investors must bear signatures of shareholders whose share values are changed; signatures of shareholders with unchanged share values are optional;

c) ) A contract for transfer of shares or documentary evidence of completed transfer, in case of transfer of shares; documentary evidence of capital contribution, in case shareholders that are foreign investors buy privately placed shares;

d) Copies of legal documents of the organization and the letter of appointment of authorized representative, in case the new shareholder is an organization.

If a shareholder is a foreign organization, copies of legal documents of that organization must bear consular legalization;

dd) A copy of the written approval given by the investment registration authority for capital contribution or purchase of shares/stakes by foreign investors/foreign-invested economic organizations, in case procedures for registration of capital contribution or purchase of shares/stakes must be followed in accordance with the Law on Investment.

2. After receiving the application for enterprise registration, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and update the National Enterprise Registration Database with information about shareholders that are foreign investors. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant. The provincial-level business registration authority shall issue a certificate of changes in enterprise registration information to the enterprise at its request.

**Article 52. Notification of changes in information on beneficial owners and notification of information used to identify beneficial owners**

1. Within 10 days from the occurrence of any change in information on beneficial owners or their holdings declared with the provincial-level business registration authority as prescribed in clauses 1, 2 Article 18 hereof, the enterprise shall send a notification dossier to the provincial-level business registration authority. Such a notification dossier includes the following documents:

a) A notice of changes in enterprise registration information;

b) List of beneficial owners of the enterprise.

After receiving the notification dossier, the provincial-level business registration authority shall give a receipt of application and appointment for result return, and, if the notification dossier is satisfactory, update the National Enterprise Registration Database with relevant data within 01 working day from its receipt of the notification dossier. The provincial-level business registration authority shall issue a certificate of changes in enterprise registration information to the enterprise at its request.

2. Within 10 days from the date of replacement of a shareholder or occurrence of any change in information about shareholders as prescribed in clause 3 Article 18 hereof, the joint-stock company shall send a notification thereof to the provincial-level business registration authority, except companies that have been listed and registered for securities trading. Such a notification dossier includes the following documents:

a) A notice of changes in enterprise registration information;

b) Lists used to identify the beneficial owners of the enterprise.

Within 01 working day from its receipt of the notification dossier, the provincial-level business registration authority shall update the National Enterprise Registration Database with relevant information.

**Article 53. Notification of changes in tax registration information**

1. Where an enterprise wishes to make changes in its tax registration information without changing any business registration information, it shall send a notification dossier of changes in enterprise registration information to the provincial-level business registration authority in charge of the province where it is headquartered.

2. After receiving the notification dossier, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the notification dossier, the provincial-level business registration authority shall consider the validity of the notification dossier, update the National Enterprise Registration Information System with relevant information, and transmit such information to the tax registration information system. If the notification dossier is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the enterprise. The provincial-level business registration authority shall issue a certificate of changes in enterprise registration information to the enterprise at its request.

**Article 54. Notification of changes in information about shareholders that are foreign investors, notification of lease of sole proprietorship, notification of change of authorized representatives of owners/members of limited liability companies that are organizations, shareholders that are foreign organizations**

1. Within 03 working days from the day on which information about full name, nationality, passport number, contact address, quantity and type of shares of a shareholder that is a foreigner, or information about name, enterprise ID number, headquarters address, quantity and type of shares of a shareholder that is a foreign organization, and full name, nationality, passport number and contact address of its authorized representative is available or changed, the joint-stock company that is not listed or registered for securities trading shall send a notification of additional/updated information on enterprise registration to the provincial-level business registration authority in charge of the province where the company is headquartered according to clause 3 Article 176 of the Law on Enterprises 2020, as amended in 2025.

2. Within 03 working days from the effective date of the contract for lease of the entire sole proprietorship, the sole proprietor shall send a notification, enclosed with a copy of the notarized lease contract, to the provincial-level business registration authority in charge of the province where the sole proprietorship is headquartered according to Article 191 of the Law on Enterprises.

3. Within 10 working days from the day on which the authorized representative of the owner or member that is an organization of a limited liability company is replaced or information about such authorized representative is changed, the company shall send a notification of changes in enterprise registration information and list of authorized representatives to the provincial-level business registration authority in charge of the province where it is headquartered.

4. After receiving the application for enterprise registration as prescribed in clauses 1, 2 and 3 of this Article, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and update the National Enterprise Registration Database with the enterprise’s information. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant. The provincial-level business registration authority shall issue a certificate of changes in enterprise registration information to the enterprise at its request.

**Article 55. Registration of changes in enterprise registration information of a parent company involving in split-off or acquiring company in merger**

1. In case of split-off of a limited liability company or joint-stock company in which the charter capital and number of members/shareholders that are foreign investors of the parent company are changed in proportion to the decrease in stakes/shares and number of members/shareholders that are foreign investors, the application for changes in enterprise registration information of the parent company shall include the corresponding documents prescribed in this Chapter and the documents specified in point b clause 2 Article 25 hereof.

2. In case of merger of one or some companies into another company, the application for changes in enterprise registration information of the acquiring company must include the corresponding documents prescribed in this Chapter and the following documents:

a) The merger contract as prescribed in Article 201 of the Law on Enterprises;

b) A copy or original of: the resolution or decision of the owner of the single-member limited liability company; the resolution or decision of the Board of Members/Board of Partners of the multi-member limited liability company/partnership; or of the General Meeting of Shareholders of the joint-stock company on ratification of the merger contract of the acquiring company;

c) A copy or original of: the resolution or decision of the owner of the single-member limited liability company; the resolution or decision of the Board of Members/Board of Partners of the multi-member limited liability company/partnership; or of the General Meeting of Shareholders of the joint-stock company on ratification of the merger contract of the acquired company.

3. After receiving the application for enterprise registration, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and issue a new enterprise registration certificate or certificate of changes in enterprise registration information to the enterprise. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the enterprise.

**Article 56. Registration of changes in branch/representative office/business location registration information**

1. In case of changes in its branch/representative office/business location registration information, the enterprise shall follow procedures for registration of such changes with the provincial-level business registration authority in charge of the province where its branch/representative office/business location is situated within 10 days from the occurrence of such a change.

2. In case of relocation of its branch/representative office/business location, the enterprise shall send the application for registration of such relocation to the provincial-level business registration authority in charge of the province to which its branch/representative office/business location is relocated.

3. In case the relocation of its branch/representative office leads to change of supervisory tax authority, the enterprise must complete all tax procedures related to the relocation with the tax authority in accordance with regulations of the Law on taxation before following procedures for registration of the relocation of its branch/representative office with the provincial-level business registration authority.

4. The application shall include the application form for registration of changes in branch/representative office/business location registration information.

5. After receiving the application from the enterprise, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 03 working days from its receipt of the application, the provincial-level business registration authority shall consider the validity of the received application and issue a certificate of branch/representative office/business location registration or certificate of changes in branch/representative office/business location registration information at the request of the enterprise. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications, in which reasons therefor must be clearly indicated, to the applicant.

6. After a limited liability company is converted into a joint-stock company or vice versa, or a sole proprietorship is converted into a limited liability company, joint-stock company or partnership, their branches/representative offices/business locations must follow procedures for changes in their registration information according to provisions of this Article.

**Article 57. Notification of additional/updated information in application for enterprise registration**

1. In case of updating or addition of information about title, personal information of the legal representative and other information in the application for enterprise registration which does not fall into any of the cases prescribed in Articles 40 through 55 of this Decree, the enterprise shall send a notification of updated/additional information to the provincial-level business registration authority in charge of the province where it is headquartered.

After receiving the application from the enterprise, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 01 working day from its receipt of the application, the provincial-level business registration authority shall consider the validity of the application and update the National Enterprise Registration Database with the enterprise’s information. If the application is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the applicant.

In case information in the enterprise registration certificate is updated or added, the provincial-level business registration authority shall issue a new enterprise registration certificate to the enterprise.

2. In case the headquarters address of an enterprise or address of its branch/representative office/business location is changed as a result of changes in geological boundaries of administrative divisions, the enterprise is not required to follow procedures for registration of changes with the relevant provincial-level business registration authority. The enterprise shall send a notification of updating or addition of information to the provincial-level business registration authority in order to be issued with an enterprise registration certificate or certificate of branch/representative office/business location registration containing information on new address at its request or when applying for registration of or notifying changes in enterprise registration information.

3. An enterprise must not pay enterprise registration charges and fees for disclosure of enterprise registration information when updating or adding the following information:

a) Telephone number, fax number, email address and website of the enterprise;

b) Headquarters address of the enterprise, and addresses of its branches/representative offices/business locations which are changed as a result of changes in geological boundaries of administrative divisions;

c) The enterprise’s updating/addition of information to its application for enterprise registration which does not lead to any changes in contents of the issued enterprise registration certificate or certificate of branch/representative office/business location registration and does not fall into any of the cases prescribed in Articles 49 through 54 of this Decree.

**Article 58. Application for enterprise registration by an enterprise that ratifying its resolutions or decisions by questionnaire survey**

If the Board of Members of a limited liability company or the General Meeting of Shareholders or the Board of Directors of a joint-stock company ratifies their resolutions or decisions by questionnaire survey as prescribed in the Law on Enterprises, the copies or originals of the minutes of meeting included in the application for enterprise registration as prescribed in this Decree may be replaced with the copy or original of the report on vote counting results of the Board of Members of the limited liability company or the vote counting record of the General Meeting of Shareholders or Board of Directors of the joint-stock company.

**Article 59. Cases in which provincial-level business registration authorities refuse to issue enterprise registration certificates**

1. A provincial-level business registration authority may refuse to issue enterprise registration certificate in any of the following cases:

a) The enterprise is subject to a notification given by the provincial-level business registration authority that its violation results in revocation of the enterprise registration certificate, or is subject to a decision to revoke enterprise registration certificate;

b) The enterprise is undergoing dissolution according to its issued decision;

c) The enterprise has the “not operate at registered address” status.

2. The provincial-level business registration authority shall continue processing enterprise registration procedures in the cases specified in clause 1 of this Article when:

a) The outcomes of the remedial measures which have been taken by the enterprise as requested in the notice of violations resulting in revocation of its enterprise registration certificate have been approved by the provincial-level business registration authority, or the validity of enterprise registration certificate, which has been revoked under a revocation decision, has been restored;

b) The enterprise has to register some changes in enterprise registration information to serve its dissolution process as prescribed. In this case, the application for changes must be enclosed with the enterprise’s written explanation for such changes which are accepted by the provincial-level business registration authority;

c) The enterprise is no longer in the “not operate at registered address” status.

3. In case a competent court, judgment enforcement agency, investigating authority, head or deputy head of the investigating authority, or investigator as defined in the Code of Criminal Procedures makes a written document requesting the enterprise not to carry out one or some enterprise registration procedures, the provincial-level business registration authority shall refuse to issue enterprise registration certificate when the enterprise follows such registration procedures until these procedures may proceed according to a written permission given by the abovementioned authority or individual.

**Chapter VI**

**DOCUMENTATION REQUIREMENTS AND PROCEDURES FOR NOTIFICATION OF BUSINESS SUSPENSION, RE-ISSUANCE OF ENTERPRISE REGISTRATION CERTIFICATE, ENTERPRISE DISSOLUTION, AND REVOCATION OF ENTERPRISE REGISTRATION CERTIFICATE**

**Article 60. Notification of business suspension and resumption of business ahead of schedule of enterprises and their branches/business locations; notification of operational suspension and resumption of operation ahead of schedule of representative offices**

1. When an enterprise or its branch/business location suspends its business or resumes its business ahead of the notified schedule, or a representative office suspends its operation or resumes its operation ahead of the notified schedule, the enterprise shall send a notification dossier to the provincial-level business registration authority in charge of the province where the enterprise is headquartered or its branch/representative office/business location is situated at least 03 working days before the planned date of business/operational suspension or resumption. If the enterprise or its branch/business location still wishes to suspend its business or the representative office still wishes to suspend its operation after the end of the notified suspension period, another notice of business or operational suspension must be sent to the provincial-level business registration authority at least 03 working days before the planned date of suspension. Each notified suspension period must not exceed 12 months.

2. A notification dossier of business suspension of an enterprise or its branch/business location or operational suspension of a representative office shall include the following documents:

a) A notice of business suspension or operational suspension;

b) A copy or original of the resolution or decision on business suspension of the owner of the single-member limited liability company; of the Board of Members or Board of Partners of the multi-member limited liability company or partnership; of the Board of Directors of the joint-stock company (in case of notification of business suspension of the enterprise).

3. A notification dossier of resumption of business or operation ahead of the notified schedule of an enterprise or its branch/representative office/business location shall include a notice of resumption of business or operation ahead of the notified schedule.

4. After receiving the notification dossier, the provincial-level business registration authority shall give a receipt of application and appointment for result return to the applicant. Within 01 working day from its receipt of the notification dossier, the provincial-level business registration authority shall consider the validity of the notification dossier and issue a certificate of business/operational suspension or resumption of business/operation ahead of schedule by the enterprise or its branch/representative office/business location. If the notification dossier is not yet satisfactory, the provincial-level business registration authority shall send a notice of necessary modifications to the enterprise.

5. When receiving a valid notification dossier of business suspension, the provincial-level business registration authority shall change the legal status of the enterprise and its branches/representative offices/business locations from “operating” into “business or operational suspension”.

6. An enterprise may notify its resumption of business ahead of schedule and resumption of business or operation ahead of schedule of its branch/representative office/business location at the same time. The provincial-level business registration authority may update the legal status of the enterprise and its branches/representative offices/business locations on the National Enterprise Registration Database at the same time.

**Article 61. Business or operational suspension or termination at request of competent authorities**

1. Within 03 working days from the day on which the provincial-level business registration authority receives a notification from a competent authority that an enterprise is engaging in conditional business lines or business lines restricted to foreign investors without satisfying relevant conditions as prescribed by law, it shall request the enterprise to suspend or terminate such business lines. If the enterprise fails to suspend or terminate its engagement in conditional business lines or business lines restricted to foreign investors as requested, the provincial-level business registration authority shall request the enterprise to submit reports according to point c clause 1 Article 216 of Law on Enterprises.

2. Within 03 working days from the day on which provincial-level business registration authority receives a notification from a competent authority that the enterprise is requested to suspend or terminate its business or operation, or has served penalties or judicial measures in accordance with regulations of specialized laws, the provincial-level business registration authority shall update information on the National Enterprise Registration Database and publish the same on the National Business Registration Portal.

**Article 62. Re-issuance of enterprise registration certificate and certificate of changes in enterprise registration information**

In case an enterprise that has been issued with a physical enterprise registration certificate, certificate of changes in enterprise registration information, certificate of branch/representative office/business location registration, or certificate of changes in branch/representative office/business location registration information wishes to have any of the said certificates re-issued because it has been lost, burned, damaged or otherwise destroyed, the enterprise shall submit an application for re-issuance to the provincial-level business registration authority in charge of the province where the enterprise is headquartered or where its branch/representative office/business location is situated. The provincial-level business registration authority shall consider re-issuing the certificate within 01 working day from its receipt of the application.

**Article 63. Actions against non-compliance with regulations on application and procedures or inaccurate and untruthful information in application**

1. In case a provincial-level business registration authority has processed an application for enterprise registration against regulations on application and procedures, it shall send a notification thereof to the enterprise and carry out re-processing of the application in accordance with regulations. The provincial-level business registration authority shall assume legal responsibility for such processing of the application for enterprise registration against regulations and re-processing of such application.

2. In case the information provided in an application for enterprise registration is found inaccurate or untruthful, the following actions shall be taken:

a) In case the information in an application for registration of enterprise establishment, application for branch/representative office registration, or notification of establishment of business location is found inaccurate or untruthful, the provincial-level business registration authority shall issue a notification that the enterprise registration certificate or certificate of branch/representative office/business location registration issued on the basis of the application containing such inaccurate or untruthful information will be invalidated, and also publish such notification on the National Business Registration Portal. The provincial-level business registration authority shall inform the relevant tax authority and competent authorities of the enterprise’s provision of inaccurate or untruthful information to seek their cooperation in managing and handling such a case in accordance with regulations of law.

The provincial-level business registration authority shall request the enterprise to submit a new application as a substitute for its application for registration of enterprise establishment, application for branch/representative office registration, or notification of establishment of business location containing inaccurate and untruthful information within 30 days from the date of the notification in order to be issued with an enterprise registration certificate, or certificate of branch/representative office/business location registration. The enterprise may include all lawful contents of the submitted applications for registration of changes in a single application in order to be issued with a new certificate of changes. If the enterprise fails to submit a new application as prescribed, the provincial-level business registration authority shall request the enterprise to provide reports according to clause 5 Article 21 hereof;

b) In case the information in an application for registration of changes in enterprise or its branch/representative office/business location registration information or notification of changes in enterprise registration information is found inaccurate or untruthful, the provincial-level business registration authority shall give a notification thereof to the relevant tax authority and competent authorities to seek their cooperation in managing and handling such a case in accordance with regulations of law. The provincial-level business registration authority shall issue a notification that the enterprise registration certificate or certificate of branch/representative office/business location registration, or certificate of changes in enterprise or its branch/representative office/business location registration information issued on the basis of the application for registration of changes or notification of changes containing such inaccurate or untruthful information will be invalidated, and also publish such notification on the National Business Registration Portal. The provincial-level business registration authority shall issue an enterprise registration certificate or certificate of branch/representative office/business location registration, or certificate of changes in enterprise or its branch/representative office/business location registration information on the basis of the valid application which has been submitted before the submission of the application containing such inaccurate or untruthful information.

The enterprise may include all lawful contents of the application for registration of changes containing inaccurate or untruthful information and subsequent applications for registration of changes and/or notifications of changes in a single application in order to be issued with a new certificate of changes;

c) In case the inaccurate or untruthful information involves multiple provincial-level business registration authorities, the provincial-level business registration authority in charge of the province where the enterprise is headquartered shall process, within its competence, the changes which have been approved on the basis of such inaccurate or untruthful information, and also notify processing results to the relevant tax authorities for updating, monitoring and performing tax management tasks. The provincial-level business registration authority in charge of the province to which the enterprise is relocated shall transfer information about the enterprise, processing results and relevant documents to the provincial-level business registration authority in charge of the province from which the enterprise is relocated to continue processing as prescribed.

**Article 64. Registration of enterprise dissolution in cases prescribed in points a, b and c clause 1 Article 207 of the Law on Enterprises in 2020, as amended in 2025**

The registration of enterprise dissolution in cases specified in points a, b and c clause 1 Article 207of the Law on Enterprises in 2020, as amended in 2025, shall be carried out according to the following procedures:

1. Within 07 working days from the day on which the resolution or decision on dissolution is ratified as prescribed in clause 1 Article 208 of the Law on Enterprises, the enterprise shall submit the following documents to the provincial-level business registration authority in charge of the province where it is headquartered.

a) The resolution or decision on dissolution of the sole proprietor; or the owner of the single-member limited liability company; or the Board of Members/Board of Partners of the multi-member limited liability company/partnership; or the resolution on enterprise dissolution of the General Meeting of Shareholders of the joint-stock company;

b) The minutes of the meeting on enterprise dissolution of the Board of Members/Board of Partners of the multi-member limited liability company/partnership; or the General Meeting of Shareholders of the joint-stock company;

c) The debt payment plan (if any).

2. Within 03 working days from its receipt of the resolution or decision on dissolution, the provincial-level business registration authority shall:

a) publish the dissolution resolution or decision and a notification that the enterprise is following dissolution procedures and its branches/representative offices/business locations are following shutdown procedures on the National Business Registration Portal;

b) change the legal status of the enterprise into “undergoing dissolution", and change the legal status of its branches/representative offices/business locations into “following shutdown procedures” on the National Enterprise Registration Database;

c) send information about the dissolution of the enterprise and information on its branches/representative offices/business locations following shutdown procedures to relevant tax authorities and civil judgment enforcement agencies.

3. Within 05 working days after it has fully paid all debts, the enterprise shall submit an application for dissolution to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the documents specified in clause 1 Article 210 of the Law on Enterprises.

4. Before submitting the application for dissolution, the enterprise must complete procedures for shutdown of its branches/representative offices/business locations with the provincial-level business registration authority in charge of the province where the branch/representative office/business location is situated.

5. After receiving the application for dissolution, the provincial-level business registration authority shall send information about the enterprise to be dissolved to the relevant tax authority. Within 02 working days from its receipt of information, the tax authority shall send its opinions about the enterprise’s fulfillment of tax liabilities to the provincial-level business registration authority. Within 05 working days from its receipt of the application for dissolution, the provincial-level business registration authority shall change the enterprise’s legal status on the National Enterprise Registration Database into “dissolved” if it receives no response from the tax authority or receives a confirmation from the tax authority that the enterprise has fulfilled all tax liabilities, and also publish a notification of the enterprise’s dissolution on the National Business Registration Portal. In case the tax authority gives a written response indicating its objection to the enterprise dissolution because of the enterprise’s failure to fulfill tax liabilities as prescribed, the provincial-level business registration authority shall give a notification thereof to the enterprise.

6. If the provincial-level business registration authority does not receive any application for dissolution from the enterprise, application for shutdown of its branches/representative offices/business locations, and receives no written objection to the enterprise dissolution from the tax authority or other relevant entities within 180 days from its receipt of the dissolution resolution or decision, it shall change the legal status of the enterprise and its branches/representative offices/business locations on the National Enterprise Registration Database into “dissolved” and “shut down” , and issue a notification that the enterprise has been dissolved and its branches/representative offices/business locations have been shut down within 03 working days from the end of the abovementioned time limit.

7. Within 180 days from the day on which the provincial-level business registration authority receives a resolution or decision on dissolution as prescribed in Article 208 of the Law on Enterprises, if the enterprise’s legal status on the National Enterprise Registration Database is yet to be changed into “dissolved” and the enterprise wishes to cease dissolution procedures, the enterprise shall send a notice of invalidation of the resolution or decision on dissolution to the provincial-level business registration authority in charge of the province where it is headquartered. Such notice must be enclosed with the resolution or decision of the sole proprietor, the owner of the single-member limited liability company, or the Board of Members/Board of Partners of the multi-member limited liability company/partnership, or the resolution of the General Meeting of Shareholders of the joint-stock company, on invalidation of the resolution or decision on dissolution. Within 01 working day from its receipt of the notice of invalidation of the dissolution resolution or decision from the enterprise, the provincial-level business registration authority shall post that notice and the resolution or decision on invalidation of the dissolution resolution or decision on the National Business Registration Portal, restore the enterprise’s legal status on the National Enterprise Registration Information System, restore the legal status of the enterprise's branches/representative offices/business locations on the National Enterprise Registration Database, and send relevant information to the tax authority.

8. If an enterprise uses a seal issued by a police authority, the enterprise shall return the seal and certificate of specimen seal registration to the police authority as prescribed.

**Article 65. Registration of enterprise dissolution upon revocation of enterprise registration certificate or under Court’s decision**

1. Within 03 working days from the issue date of the decision to revoke enterprise registration certificate or from its receipt of a legally effective dissolution decision from a competent court, the provincial-level business registration authority shall:

a) publish the decision to revoke enterprise registration certificate or the court’s legally effective dissolution decision on the National Business Registration Portal; make a notification that the enterprise is following dissolution procedures and its branches/representative offices/business locations are following shutdown procedures on the National Business Registration Portal, unless the enterprise has its enterprise registration certificate revoked at the request of its supervisory tax authority;

b) change the legal status of the enterprise into “undergoing dissolution", and change the legal status of its branches/representative offices/business locations into “following shutdown procedures” on the National Enterprise Registration Database, unless the enterprise has its enterprise registration certificate revoked at the request of its supervisory tax authority;

c) send information about the dissolution of the enterprise and information on its branches/representative offices/business locations following shutdown procedures to relevant tax authorities and civil judgment enforcement agencies.

2. Within 05 working days after the enterprise has fully paid all debts, its legal representative shall submit an application for dissolution to the provincial-level business registration authority in charge of the province where it is headquartered. Documentation requirements and procedures for registration of enterprise dissolution shall comply with provisions of clauses 3, 4 and 5 Article 64 hereof.

3. If the provincial-level business registration authority does not receive any application for dissolution from the enterprise, application for shutdown of its branches/representative offices/business locations, and receives no written objection to the enterprise dissolution from the tax authority or other relevant entities and parties within 180 days from the day on which it posts a notification that the enterprise is following dissolution procedures on the National Business Registration Portal, it shall change the legal status of the enterprise and its branches/representative offices/business locations on the National Enterprise Registration Database into “dissolved” and “shut down” , and issue a notification that the enterprise has been dissolved and its branches/representative offices/business locations have been shut down within 03 working days from the end of the abovementioned time limit.

**Article 66. Registration of shutdown of branches, representative offices and business locations**

1. Before notifying the shutdown of a branch/representative office, the enterprise or its branch/representative office shall fulfill tax liabilities with the relevant tax authority in accordance with regulations of the Law on taxation.

2. Within 10 working days from the issue date of the decision to shut down a branch/representative office/business location, the enterprise shall send an application for registration of shutdown of branch/representative office/business location to the provincial-level business registration authority in charge of the province where the branch/representative office/business location is situated.

The application for registration of shutdown of branch/representative office/business location shall include:

a) A notice of shutdown of branch/representative office/business location;

b) A copy or original of the resolution or decision on shutdown of branch/representative office of the owner of the single-member limited liability company, the Board of Members/Board of Partners of the multi-member limited liability company/partnership, or Board of Directors of the joint-stock company (in case a branch or representative office is shut down).

3. After receiving the application for shutdown of branch/representative office/business location, the provincial-level business registration authority shall send information about the branch/representative office to be shut down to the tax authority. Within 02 working days from its receipt of information, the tax authority shall send its opinions about the fulfillment by the branch/representative office of its tax liabilities to the provincial-level business registration authority. Within 05 working days from its receipt of the application for shutdown of the branch/representative office, the provincial-level business registration authority shall change the legal status of the branch/representative office on the National Enterprise Registration Database into “shut down”, if it receives no response from the tax authority or receives a confirmation from the tax authority that the branch/representative office has fulfilled all tax liabilities, and also publish a notification of shutdown of the branch/representative office. In case the tax authority gives a written response indicating its objection to the shutdown of the branch/representative office because of its failure to fulfill tax liabilities as prescribed, the provincial-level business registration authority shall give a notification thereof to the enterprise.

4. In case of shutdown of a business location, the provincial-level business registration authority shall consider the validity of the application, and change the legal status of the business location into “shut down” within 03 working days from its receipt of the application. Information on shutdown of the business location shall be transmitted from the National Enterprise Registration Information System to the Taxpayer Registration System for updating.

5. Before shutdown of its branch, the enterprise must follow procedures for shutdown of all business locations affiliated to that branch with the provincial-level business registration authority in charge of the province where the business location is situated.

6. The shutdown of an enterprise’s overseas branch/representative office shall comply with the law of the host country. Within 30 working days from the official date of shutdown of an overseas branch/representative office, the enterprise must send a written notification thereof to the provincial-level business registration authority in charge of the province where the enterprise is headquartered. The provincial-level business registration authority shall update information about the enterprise on the National Enterprise Registration Database within 03 working days from its receipt of the notification.

7. If the provincial-level business registration authority does not receive any application for shutdown of branch/representative office/business location, and receives no written objection to the shutdown of branch/representative office/business location from the tax authority or other relevant entities and parties within 180 days from the day on which it posts a notification that the branch/representative office/business location is following shutdown procedures as prescribed herein on the National Business Registration Portal, it shall change the legal status of the branch/representative office/business location on the National Enterprise Registration Database into “shut down” , and issue a notification that the branch/representative office/business location has been shut down. Information on shutdown of the branch/representative office/business location shall be transmitted from the National Enterprise Registration Information System to the Taxpayer Registration System for updating.

**Article 67. Ceasing existence of original company in split-up, consolidating companies and acquired companies**

1. After new companies that are established from the slip-up of a company or consolidating company/acquired company in consolidation/merger are/or issued with enterprise registration certificate(s), the provincial-level business registration authority shall change the legal status of the original company or consolidating companies/acquired companies into “undergoing dissolution, split, consolidated, or merged”, and change the legal status of its/their branches/representative offices/business locations into “following shutdown procedures”. The provincial-level business registration authority shall send relevant information to tax authorities. The tax authority shall send information about the statement and transfer of tax liabilities by the company(s) and its/their branches/representative offices/business locations to the relevant provincial-level business registration authority.

2. Within 03 working days from its receipt of the notification from the tax authority that the original company, or consolidating or acquired company and its branches/representative offices/business locations have completed statement and transfer of tax liabilities, the provincial-level business registration authority shall cease the existence of this company and shut down its branches/representative offices/business locations on the National Enterprise Registration Database.

3. Before ceasing the existence of an original company, or consolidating or acquired company, all of its branches/representative offices/business locations must be shut down.

4. In case of merger, if the enterprise registration information of the acquiring company is kept unchanged, within 10 working days from the completion of the merger, the acquiring company shall send a written notification to the provincial-level business registration authority in charge of the province where it is headquartered for ceasing the existence of the acquired company. The notification must be accompanied by the documents mentioned in points a, b and c clause 2 Article 55 hereof.

**Article 68. Detecting fraudulent information in application for enterprise registration**

1. If there are sufficient grounds to believe that the information included in an application for enterprise registration is fraudulent, the relevant entity shall request the provincial-level business registration authority in writing to revoke the issued enterprise registration certificate as prescribed.

The requesting entity shall have the responsibility to provide the provincial-level business registration authority with one of the documents specified in clause 2 of this Article. Within 03 working days from its receipt of the written request as prescribed in this clause, the provincial-level business registration authority shall consider processing the request according to provisions of clause 1 Article 69 and clause 2 Article 71 of this Decree.

2. Documents ascertaining that the information in an application for enterprise registration is fraudulent include:

a) A copy or original of the written response from a competent authority that its issued documents are forged;

b) A copy or original of the certification given by a police authority that information in the application for enterprise registration is fraudulent.

3. In order to verify whether the information in an application for enterprise registration is fraudulent, the provincial-level business registration authority shall send a request for verification, enclosed with the application for enterprise registration, to the authorities mentioned in points a and b clause 2 of this Article in accordance with regulations of law on judicial expert assessment. The authorities mentioned in points a and b clause 2 of this Article shall give verification results in writing to the provincial-level business registration authority within 30 days from their receipt of the latter’s request.

**Article 69. Procedures for revocation of enterprise registration certificates, certificates of changes in enterprise registration information, certificates of business suspension, certificates of resumption of business ahead of schedule, notices of enterprise following dissolution procedures, notices of enterprise’s dissolution**

1. In case the application for enterprise registration contains fraudulent information:

a) If the information provided in an application for registration of a new enterprise is found fraudulent, the provincial-level business registration authority shall issue a notice of violation and a decision to revoke the enterprise registration certificate within 03 working days from its receipt of the documents prescribed in clause 2 Article 68 of this Decree;

b) If the information provided in an application for registration of changes or notification of changes in enterprise registration information is found fraudulent, the provincial-level business registration authority shall issue a notice of violation and a decision to revoke the enterprise registration certificate issued on the basis of such application for registration of changes containing fraudulent information or certificate of changes in enterprise registration information issued on the basis of fraudulent information within 03 working days from its receipt of the documents prescribed in clause 2 Article 68 of this Decree; The provincial-level business registration authority shall issue an enterprise registration certificate or certificate of changes in enterprise registration information on the basis of the valid application which has been submitted before the submission of the application containing such fraudulent information.

The enterprise may include all lawful contents of the application for registration of changes or notification of changes containing fraudulent information and subsequent applications for registration of changes and/or notifications of changes in a single application in order to be issued with a new certificate of changes.

c) If the information provided in a notification of business suspension, resolution or decision on enterprise dissolution, or application for enterprise dissolution is found fraudulent, the provincial-level business registration authority shall issue a notice of violation and a decision to revoke the certificate of business suspension, certificate of resumption of business ahead of schedule, notice of enterprise following dissolution procedures, or notice of enterprise’s dissolution which has been issued on the basis of fraudulent information within 03 working days from its receipt of the documents prescribed in clause 2 Article 68 of this Decree. The provincial-level business registration authority shall restore the legal status of the enterprise and its branches/representative offices/business locations on the National Enterprise Registration Database.

d) In case the processing of fraudulent information involves multiple provincial-level business registration authorities, the provincial-level business registration authority in charge of the province where the enterprise is headquartered shall process, within its competence, the changes which have been approved on the basis of such fraudulent information, and also notify processing results to the relevant tax authorities for updating, monitoring and performing tax management tasks. The provincial-level business registration authority in charge of the province to which the enterprise is relocated shall transfer information about the enterprise, processing results and relevant documents to the provincial-level business registration authority in charge of the province from which the enterprise is relocated to continue processing as prescribed.

2. In case an enterprise is established by person(s) banned from establishing enterprises specified in clause 2 Article 17 of the Law on Enterprises in 2020, as amended in 2025

a) For a sole proprietorship or single-member limited liability company:

The provincial-level business registration authority in charge of the province where the enterprise is headquartered shall issue a notice of violation and a decision to revoke the enterprise registration certificate;

b) For a multi-member limited liability company, joint-stock company or partnership:

The provincial-level business registration authority in charge of the province where the enterprise is headquartered shall issue a notice requesting the enterprise to submit an application for change of its member(s)/partner(s) or notification dossier of change of shareholder(s) that are foreign investor(s) and are banned from establishing enterprises within 30 days from the date of the notice. Regarding shareholders that are not foreign investors, the provincial-level business registration authority shall request the enterprise to submit reports on change of such shareholders according to clause 5 Article 21 of this Decree. Within 03 working days from the end of the abovementioned time limit, if the enterprise fails to submit an application for change of its member(s)/partner(s) or notification dossier of change of shareholder(s), the provincial-level business registration authority shall issue a notice of violation and a decision to revoke the enterprise registration certificate.

3. In case the enterprise suspends its business for 01 year without notifying the business registration authority and the tax authority, the provincial-level business registration authority shall issue a notice of violation and request the enterprise’s legal representative to directly provide explanations at its office. Upon the end of the time limit for providing explanation specified in the notice, if the enterprise’s legal representative fails to appear to provide explanation or provides implausible explanation, the provincial-level business registration authority shall issue a decision to revoke the enterprise registration certificate within 03 working days from the end of the notified time limit. The provincial-level business registration authority shall cooperate with relevant authorities to consider the explanation provided by the enterprise.

Where it is necessary to verify whether the violation committed by the enterprise results in revocation of certificate as prescribed in this clause, the provincial-level business registration authority shall perform its tasks and powers as prescribed in clause 6 Article 21 of this Decree.

4. In case an enterprise fails to send reports as prescribed in point c clause 1 Article 216 of the Law on Enterprises, within 10 working days from the deadline prescribed in point d clause 1 Article 212 of the Law on Enterprises, the provincial-level business registration authority shall issue a notice of violation and request the enterprise’s legal representative to directly provide explanation at its office. Upon the end of the time limit for providing explanation specified in the notice, if the enterprise’s legal representative fails to appear to provide explanation or provides implausible explanation, the provincial-level business registration authority shall issue a decision to revoke the enterprise registration certificate within 03 working days from the end of the notified time limit. The provincial-level business registration authority shall cooperate with relevant authorities to consider the explanation provided by the enterprise.

5. In case the provincial-level business registration authority receives a Court's decision to revoke the enterprise registration certificate, it shall issue a decision to revoke the enterprise registration certificate within 03 working days from its receipt of the Court’s decision.

6. In case the provincial-level business registration authority receives a request for revocation of enterprise registration certificate from a competent authority as prescribed by law, it shall issue a notice of violation and a decision to revoke the enterprise registration certificate within 10 working days from its receipt of the request. The enterprise whose enterprise registration certificate is revoked at the request of the tax authority shall not follow procedures for enterprise dissolution and shutdown of its branches/representative offices/business locations. In this case, the provincial-level business registration authority shall change the legal status of the enterprise and its branches/representative offices/business locations into the “certificate revoked due to tax decision enforcement” on the National Enterprise Registration Database.

7. Unless an enterprise registration certificate is revoked to serve the collection of tax debts at the request of the tax authority, the provincial-level business registration authority shall make a notification that the enterprise is following dissolution procedures and its branches/representative offices/business locations are following shutdown procedures on the National Business Registration Portal, and at the same time, issue a decision to revoke the enterprise registration certificate. Upon its receipt of the decision to revoke the enterprise registration certificate, the enterprise shall follow procedures for dissolution as prescribed in Article 209 of the Law on Enterprises, and for shutdown of its branches/representative offices/business locations as prescribed in Article 66 of this Decree.

8. The provincial-level business registration authority shall inform the relevant tax authority and competent authorities of the enterprise’s violation to consider the violation and take appropriate actions in accordance with regulations of law. The provincial-level business registration authority shall publish the notice of violation, and decision to revoke enterprise registration certificate, certificate of changes in enterprise registration information, certificate of business suspension, certificate of resumption of business ahead of schedule, notice of enterprise following dissolution procedures, or notice of enterprise’s dissolution on the National Business Registration Portal. The provincial-level business registration authority shall send the notice of violation and decision to revoke the abovementioned certificate/notice to the headquarters of the violating enterprise within 03 working days from the day on which they are issued.

9. Enterprises operating under investment licenses, investment certificates (also business registration certificates) or other documents of equivalent validity shall have business registration contents in such licenses, certificates or documents revoked in the cases specified in clause 1 Article 212 of the Law on Enterprises. Revocation procedures shall comply with clauses 1, 2, 3, 4, 5, 6, 7 and 8 of this Article.

The provincial-level business registration authority shall issue a decision to revoke business registration contents without revoking the investment license, investment certificate (also business registration certificate) or another document of equivalent validity. Contents about the investment project included in the investment license, investment certificate (also business registration certificate) or another document of equivalent validity shall be handled in accordance with regulations of the Law on investment. Within 03 working days from the issue date of the revocation decision, the provincial-level business registration authority shall send the revocation decision to the investment registration authority.

**Article 70. Procedures for invalidation of revocation decision and restoration of validity of enterprise registration certificate**

1. The provincial-level business registration authority shall issue a decision to invalidate the decision to revoke the enterprise registration certificate and restore the validity of the enterprise registration certificate on the National Enterprise Registration Information System in the following cases:

a) The provincial-level business registration authority determines that the enterprise is not subject to revocation of the enterprise registration certificate;

b) The provincial-level business registration authority receives a written request from the tax authority for restoration of the legal status of the enterprise whose enterprise registration certificate has been revoked at the request of the tax authority.

2. The provincial-level business registration authority shall issue a decision to invalidate the revocation decision and restore the validity of the enterprise registration certificate, and update the legal status of the enterprise and its branches/representative offices/business locations on the National Enterprise Registration Database within 03 working days from day on which it determines that the enterprise is not subject to revocation of enterprise registration certificate or from the date of its receipt of the written request from the tax authority. The provincial-level business registration authority shall assume legal responsibility for its decision to invalidate the decision to revoke the enterprise registration certificate and restore the validity of the enterprise registration certificate on the National Enterprise Registration Information System.

3. Within 03 working days from the day on which it issues the decision to invalidate the decision to revoke enterprise registration certificate, the provincial-level business registration authority shall send that decision to the headquarters address of the enterprise, send a notice of restoration of the validity of the enterprise registration certificate to the tax authority, and publish such notice and decision on the National Business Registration Portal.

**Article 71. Procedures for revocation of certificate of branch/representative office/business location registration, certificate of business suspension/operational suspension, notice of business/operational resumption, notice of branch/representative office/business location registration following shutdown procedures, notice of shut down branch/representative office/business location registration, invalidation of revocation decision and restoration of validity of certificate of branch/representative office/business location registration**

1. A certificate of branch/representative office/business location registration shall be revoked in one of the following cases:

a) The information provided in the application for registration of branch/representative office/business location or application for registration of changes in branch/representative office/business location registration information is found fraudulent;

b) Operation has suspended for more than 12 months without notifying the provincial-level business registration authority and the tax authority;

c) The revocation is made according to a Court’s decision;

d) The revocation is made at the request of a competent authority as prescribed by law.

2. In case the information provided in the application for registration of branch/representative office/business location or application for registration of changes in branch/representative office/business location registration information is found fraudulent

a) If the information provided in an application for registration of branch/representative office/business location registration is found fraudulent, the provincial-level business registration authority shall issue a notice of violation and a decision to revoke the certificate of branch/representative office/business location registration within 03 working days from its receipt of the documents prescribed in clause 2 Article 68 of this Decree;

b) If the information provided in an application for registration of changes in branch/representative office/business location registration information is found fraudulent, the provincial-level business registration authority shall issue a notice of violation and a decision to revoke the certificate of branch/representative office/business location registration issued on the basis of such application for registration of changes containing fraudulent information or certificate of changes in branch/representative office/business location registration information issued on the basis of fraudulent information within 03 working days from its receipt of the documents prescribed in clause 2 Article 68 of this Decree. The provincial-level business registration authority shall issue a certificate of branch/representative office/business location registration, or certificate of changes in branch/representative office/business location registration information on the basis of the valid application which has been submitted before the submission of the application containing such fraudulent information.

The enterprise may include all lawful contents of the application for registration of changes containing fraudulent information and subsequent applications for registration of changes and/or notifications of changes in a single application in order to be issued with a new certificate of changes;

c) If the information provided in a notification of business suspension/operational suspension or application for shutdown of branch/representative office/business location is found fraudulent, the provincial-level business registration authority shall issue a notice of violation and a decision to revoke the certificate of business suspension/operational suspension, certificate of resumption of business/operation ahead of schedule, notice of branch/representative office/business location following shutdown procedures, or notice of shut down branch/representative office/business location which has been issued on the basis of fraudulent information within 03 working days from its receipt of the documents prescribed in clause 2 Article 68 of this Decree. The provincial-level business registration authority shall restore the legal status of the subject branch/representative office/business locations affiliated to the subject branch on the National Enterprise Registration Database;

d) In case the processing of fraudulent information involves multiple provincial-level business registration authorities, the provincial-level business registration authority in charge of the province where the branch/representative office/business location is situated shall process, within its competence, the changes which have been approved on the basis of such fraudulent information, and also notify processing results to the relevant tax authorities for updating, monitoring and performing tax management tasks. The provincial-level business registration authority in charge of the province to which the branch/representative office/business location is relocated shall transfer information about the branch/representative office/business location, processing results and relevant documents to the provincial-level business registration authority in charge of the province from which the branch/representative office/business location is relocated to continue processing as prescribed.

3. In case an enterprise’s branch/representative office suspends its operation for 12 months without notifying the provincial-level business registration authority and the tax authority, the provincial-level business registration authority shall issue a notice of violation and request the enterprise’s legal representative to directly provide explanations at its office. Upon the end of the time limit for providing explanation specified in the notice, if the enterprise’s legal representative fails to appear to provide explanation or provides implausible explanation, the provincial-level business registration authority shall issue a decision to revoke the certificate of branch/representative office registration within 03 working days from the end of the notified time limit. The provincial-level business registration authority shall cooperate with relevant authorities to consider the explanation provided by the enterprise’s legal representative.

Where it is necessary to verify whether the violation committed by the enterprise’s branch/representative office results in revocation of certificate as prescribed in this clause, the provincial-level business registration authority shall perform its tasks and powers as prescribed in clause 6 Article 21 of this Decree.

4. In case the provincial-level business registration authority receives a Court's decision to revoke the certificate of branch/representative office/business location registration, it shall issue a decision to revoke the certificate of branch/representative office/business location registration within 03 working days from its receipt of the Court’s decision.

5. In case the provincial-level business registration authority receives a request for revocation of certificate of branch/representative office registration from a competent authority as prescribed by law, it shall issue a notice of violation and a decision to revoke the certificate of branch/representative office registration within 10 working days from its receipt of the request.

6. The provincial-level business registration authority shall inform the relevant tax authority and competent authorities of the enterprise’s violation to consider the violation and take appropriate actions in accordance with regulations of law. The provincial-level business registration authority shall publish the notice of violation, and decision to revoke certificate of branch/representative office/business location registration, certificate of business suspension/operational suspension, notice of business/operational resumption, notice of branch/representative office/business location registration following shutdown procedures, or notice of shut down branch/representative office/business location registration on the National Business Registration Portal. The provincial-level business registration authority shall send the notice of violation and decision to revoke the abovementioned certificate/notice to the headquarters of the violating enterprise within 03 working days from the day on which they are issued.

7. The provincial-level business registration authority shall issue a decision to revoke the certificate of branch/representative office/business location registration, make a notification that the branch/representative office/business location affiliated to the branch is following shutdown procedures, and change the legal status of the branch/representative office/business location affiliated to the branch into “following shutdown procedures”, except the case where the certificate of branch/representative office registration is revoked to serve the collection of tax debts at the request of the tax authority.

8. After the provincial-level business registration authority issues a decision to revoke the certificate of branch/representative office/business location registration, the enterprise shall follow procedures for shutdown of its branch/representative office/business location or business location affiliated to the subject branch as prescribed in Article 66 of this Decree, except the case where the certificate of branch/representative office registration is revoked to serve the collection of tax debts at the request of the tax authority.

9. Branches/representative offices/business locations operating under investment licenses, investment certificates (also business registration certificates) or other documents of equivalent validity, certificates of branch/representative office/business location registration issued by investment registration authorities shall have operation registration contents revoked in the cases mentioned in clause 1 of this Article.

Revocation procedures shall comply with clauses 2, 3, 4, 5, 6, 7 and 8 of this Article. The provincial-level business registration authority shall issue a decision to revoke business registration contents without revoking the investment license, investment certificate (also business registration certificate) or another document of equivalent validity, or certificate of branch/representative office/business location registration issued by the investment registration authority. Contents about the investment project included in the investment license, investment certificate (also business registration certificate) or another document of equivalent validity, or certificate of branch/representative office/business location registration shall be handled in accordance with regulations of the Law on investment. Within 03 working days from the issue date of the revocation decision, the provincial-level business registration authority shall send the revocation decision to the investment registration authority.

10. The provincial-level business registration authority shall issue a decision to invalidate revocation decision and restore validity of certificate of branch/representative office/business location registration according to the procedures in Article 70 of this Decree.

**Article 72. Publishing of decision to initiate bankruptcy proceedings, list of creditors, and Court’s decision to declare an enterprise bankrupt**

1. Within 03 working days from its receipt of the court’s decision to initiate bankruptcy proceedings, the provincial-level business registration authority shall publish it on the National Business Registration Portal, change the legal status of the enterprise into “undergoing bankruptcy proceedings” and change the legal status of its branches/representative offices/business locations into “following shutdown procedures” on the National Enterprise Registration Database.

2. Within 03 working days from its receipt of the list of creditors, the provincial-level business registration authority shall publish it on the National Business Registration Portal.

3. Within 03 working days from its receipt of the court’s decision to declare an enterprise bankrupt, the provincial-level business registration authority shall publish it on the National Business Registration Portal, change the legal status of the enterprise into “bankrupt” and change the legal status of its branches/representative offices/business locations into “shut down” on the National Enterprise Registration Database.

4. Information on the enterprise that is undergoing bankruptcy proceedings or is declared bankrupt and its branches/representative offices/business locations that are following shutdown procedures or have been shut down shall be transmitted to the Taxpayer Registration System for updating.

**Chapter VII**

**DISCLOSURE, PROVISION OF ENTERPRISE REGISTRATION INFORMATION, INTERCONNECTION, CONNECTION AND SHARING OF INFORMATION**

**Article 73. Disclosure of enterprise registration information**

1. Information to be disclosed shall comply with provisions of clause 1 and clause 2 Article 32 of the Law on Enterprises.

2. Enterprise registration information to be disclosed shall be published on the National Business Registration Portal.

3. The request for disclosure of enterprise registration information and payment of fees thereof shall be made when the enterprise submits the application for enterprise registration. If the enterprise registration certificate is not issued, the fees paid for disclosure of enterprise registration information shall be refunded to the enterprise.

**Article 74. Provision of enterprise registration information**

1. The following information shall be available and provided free of charge on the National Business Registration Portal (https://dangkykinhdoanh.gov.vn):

a) The enterprise's name; enterprise ID number; headquarters address; business lines; full name of the legal representative; legal status of the enterprise;

b) Names, ID numbers, full names of the heads, and legal status of the enterprise’s branches/representative offices/business locations; business lines of the enterprise’s branches/business locations.

2. Authorities in charge of state management of business registration shall provide information about the enterprise stored on the National Enterprise Registration Information System. Provincial-level business registration authorities shall provide information about enterprises stored on the National Enterprise Registration Database within their management.

3. Competent authorities may, as prescribed by law, request for authorization to access and use the information stored on the National Enterprise Registration Database to serve their performance of state management tasks and handling of administrative procedures. Competent authorities shall consider handling administrative procedures and/or providing public services to enterprises on the basis of the information obtained from the National Enterprise Registration Database without requesting the enterprises to submit copies of their enterprise registration certificates and/or certificates of branch/representative office/business location registration.

4. The entities that wish to obtain enterprise registration information, except information on beneficial owners, shall submit the request for provision of such enterprise registration information to the authority in charge of state management of business registration or provincial-level business registration authority, and must pay fees and charges as prescribed.

5. Competent authorities shall, as prescribed by law, have the rights to request authorities in charge of state management of business registration to provide free of charge the information on beneficial owners of enterprises stored on the National Enterprise Registration Information System to serve their performance of anti-money laundering tasks.

**Article 75. Conversion of enterprise registration data**

1. Information on Business Registration Certificates or Certificates of Business Registration and Tax Registration kept at any provincial-level business registration authorities, and business registration information included in Investment Licenses, Investment Certificates (also Business Registration Certificates) or other documents of equivalent validity must be transferred into the National Enterprise Registration Information System. Enterprise registration information kept at provincial-level business registration authorities and investment registration authorities are considered original information about enterprises during the data conversion.

2. Conversion and addition of enterprise registration data shall be carried out according to specific plans developed by provincial-level business registration authorities.

**Article 76. Standardization of enterprise registration data**

1. Data standardization means the process of reviewing, checking, comparing, and adding or updating enterprise registration information and legal status of enterprises stored in the National Enterprise Registration Database.

2. Based on the enterprise registration information stored in the National Enterprise Registration Database within their jurisdiction, provincial-level business registration authorities shall send notices of review of information on registration and legal status of enterprises to local enterprises, and request them to check, add and update information.

In case the information on registration and legal status of an enterprise stored in the National Enterprise Registration Database is inadequate or does not match that included in the physical application for enterprise registration or enterprise registration certificate, the enterprise shall send a notice of additional or updated information to the relevant provincial-level business registration authority as prescribed in clause 1 Article 57 of this Decree within 90 days from its receipt of the notice from the provincial-level business registration authority. The enterprise shall assume responsibility for the truthfulness and accuracy of the information it provided for the provincial-level business registration authority.

3. Where an enterprise’s registration data has been transferred to the National Enterprise Registration Database while its enterprise registration application is yet to be digitalized, the provincial-level business registration authority shall assume responsibility to carry out such digitalization and name the electronic documents corresponding to the physical documents included in the application, and store all documents included in the application for enterprise registration in the National Enterprise Registration Database.

4. Document digitalization, data standardization, and provision of updated and additional enterprise registration information shall be carried out according to specific plans developed by provincial-level business registration authorities.

**Article 77. Rectification of enterprise registration information**

1. In case an enterprise detects that the information in its enterprise registration certificate is inaccurate in comparison to that in its application for enterprise registration, it shall send a written request for information rectification to the provincial-level business registration authority in charge of the province where it is headquartered. The provincial-level business registration authority shall issue an enterprise registration certificate within 03 working days from its receipt of the request from the enterprise if it contains accurate information.

2. In case an enterprise detects that its enterprise registration information stored in the National Enterprise Registration Database is inadequate or does not match that included in its physical application for enterprise registration as a result of mistakes made during the conversion and transfer of data to the National Enterprise Registration Database, it shall send a written request for information rectification to the provincial-level business registration authority in charge of the province where it is headquartered. Such request must be accompanied by the copy of the enterprise registration certificate, business registration certificate, certificate of business registration and tax registration, investment certificate (also business registration certificate), investment license or another document of equivalent validity, or establishment and securities trading license.

Within 03 working days from its receipt of the enterprise’s request, the provincial-level business registration authority shall add or rectify enterprise registration information in the National Enterprise Registration Database.

3. In case the provincial-level business registration authority detects that the information in an enterprise registration certificate is inaccurate in comparison to that in the application for enterprise registration, it shall notify the relevant enterprise of information rectification and issue a new enterprise registration certificate to the enterprise within 03 working days from the date of notification.

4. In case the provincial-level business registration authority detects that the enterprise registration information on the National Enterprise Registration Database is unavailable or does not match that included in the physical application for enterprise registration as a result of mistakes made during the conversion and transfer of data to the National Enterprise Registration Database, within 03 working days from such detection, it shall add or rectify the enterprise registration information on the National Enterprise Registration Database.

5. Upon completion of the rectification of information included in an enterprise registration certificate in the case specified in clause 1 or 3 of this Article, the new information shall be published on the National Business Registration Portal.

6. Rectification of information in certificates of changes in enterprise registration information, certificates of branch/representative office/business location registration, and other enterprise registration information stored on the National Enterprise Registration Database shall also comply with clauses 1, 2, 3 and 4 of this Article.

**Article 78. Updating information on enterprises established and operating under specialized laws**

1. Competent authorities that issue, modify or revoke business registration certificates or other documents of equivalent validity, and dissolve enterprises that are established and operating under specialized laws shall update the National Enterprise Registration Information System with information on such enterprises within 03 working days from the day on which such a certificate is issued, modified or revoked, or such an enterprise is dissolved.

2. Information on enterprises established and operating under specialized laws shall be updated by means of connection, integration and automatic sharing of data between the information systems of the regulatory authorities mentioned in clause 1 of this Article and the National Enterprise Registration Information System.

**Article 79. Connection and information sharing principles**

1. Connection and sharing of information with the National Enterprise Registration Database is meant to increase the effectiveness of state management of enterprises, and must ensure up-to-date and accurate information as prescribed by law.

2. Connection and sharing of information must cause no influence on rights, benefits and responsibilities of relevant entities; information shared must be properly used for its intended purposes, and in accordance with regulations on cyberinformation security, safety and confidentiality.

3. Governing bodies of national databases and specialized databases shall take charge of information management and data administration, and ensure the readiness for connection and sharing of information with the National Enterprise Registration Database in accordance with this Decree, regulations of law on management, connection and sharing of information, and relevant laws.

4. Data owners and governing bodies of national databases and specialized databases shall formulate rules for cooperation in management and sharing of information on enterprises between the National Enterprise Registration Database and such national databases and specialized databases. Such rules shall, inter alia, include:

a) List of information sharing cases;

b) Format of data, definitions and description of attributes of information fields;

c) Methods and frequency for connection and sharing of information;

d) Conditions for connection and sharing of information, including: characteristics and technical standards of information technology infrastructure, human and financial resources;

dd) Regulations on use and protection of confidentiality of provided information.

**Article 80. Scope and types of information to be provided and shared**

1. Governing bodies of State data shall organize and carry out the connection and sharing of information with the National Enterprise Registration Database in order to inspect, monitor and consolidate information on enterprises after they are duly registered with the aim of increasing effectiveness of state management of enterprises. Information includes:

a) Information about issuance, changes, revocation and invalidation of business licenses, certificates of satisfaction of business conditions, practicing certificates, certificates or written approval for business conditions issued to enterprises, and decisions to impose administrative penalties upon enterprises from the date of recording such information on the system of a competent authority;

b) Information on payment of taxes included in tax declaration dossiers; information on import/export included in customs dossiers; financial statements;

c) Information on number of the enterprise’s employees participating in social insurance and unemployment insurance; unpaid amounts, late payment and evasion of payment of social insurance and unemployment insurance premiums;

d) Information on use of employees by enterprises;

dd) Information on the enterprise’s investment;

e) Information on technology, digital transformation, intellectual property, innovation and other information of the enterprise.

2. Relevant regulatory authorities shall share information on beneficial owners of enterprises (if any) with the National Enterprise Registration Database to serve performance of anti-money laundering tasks.

**Article 81. Sharing enterprise registration information with social insurance agencies and agencies assigned to perform state management of labour**

1. Provincial-level business registration authorities shall take charge of receiving applications and returning results of handling of procedures for enterprise registration, branch/representative office registration, and declaration of use of employees. After establishment, if there are any changes in relevant information, the enterprise or its branch/representative office shall carry out registration or notification of such changes with the relevant provincial-level business registration authority and social insurance agency in accordance with regulations of law.

2. Sharing of information between provincial-level business registration authorities and social insurance agencies is subject to the following provisions:

a) After it issues an enterprise registration certificate or certificate of branch/representative office registration, the provincial-level business registration authority shall share information on such issued certificate or certificate of branch/representative office registration and information on total employees to be used, business lines and method of payment of social insurance premiums of the enterprise or its branch/representative office to the social insurance agency;

b) Where there are any changes in enterprise registration information or branch/representative office registration information, the provincial-level business registration authority shall share information on the issued enterprise registration certificate or certificate of branch/representative office registration with the relevant social insurance agency.

3. Sharing of information between provincial-level business registration authorities and agencies assigned to perform state management of labour is subject to the following provisions:

Each provincial-level business registration authority shall share information on name, enterprise ID number, address and legal representative of the enterprise, heads of its branches/representative offices, main business lines and total employees to be used by the enterprise and its branches/representative offices in their province to the provincial Department of Home Affairs and the Ministry of Home Affairs of Vietnam to serve their performance of state management of labour.

4. Agencies assigned to perform state management of labour and social insurance agencies shall not request enterprises, and their branches/representative offices to provide copies of enterprise registration certificates, certificates of branch/representative office registration, and other enterprise registration information which have been shared by provincial-level business registration authorities, except names and ID numbers of enterprises and their branches/representative offices when they follow relevant administrative procedures.

**Chapter VIII**

**HOUSEHOLD BUSINESSES AND REGISTRATION OF HOUSEHOLD BUSINESSES**

**Article 82. Rights to establish household businesses**

1. A household business is established by an individual or members of a family household that shall take responsibility for business operations of the household business with all of their property. If a household business is established by members of a family household, one of them shall be authorized in writing to act as the representative of the household business during its operation. The letter of authorization to a member of the family household to act as its representative must be notarized or certified in accordance with regulations of law.

2. Any individual or family household member that is a Vietnamese citizen and has full legal capacity as prescribed in the Civil Code shall have the right to establish household businesses in accordance with this Decree, except the following cases:

a) A person who is facing criminal prosecution, kept in temporary detention, serving an imprisonment sentence, serving an administrative penalty in a correctional institution or rehabilitation center, or is prohibited by a competent Court from holding certain positions or doing certain works; or

b) A person who is not allowed to established household businesses as prescribed by law.

3. Family households engaged in agriculture, forestry, aquaculture or salt production, street vendors, nomadic or seasonal businesspeople, and service providers earning low incomes are not required to apply for household business registration, except for conditional business lines. The People’s Committees of provinces or central-affiliated cities shall specify the low incomes applied within their provinces or cities.

4. If the entities specified in clause 3 of this Article wish to establish household businesses, they shall also follow procedures for household business registration under this Decree.

**Article 83. Obligations to apply for household business registration**

1. Each individual or family household member mentioned in clause 1 Article 82 of this Decree may register only one household business nationwide.

2. Individuals establishing household businesses or household businesses are obliged to carry out household business registration, submit reports and fulfill other obligations under this Decree; are not allowed to operate as household businesses without carrying out household business registration.

3. If a household business is established by members of a family household, the owner of the household business shall follow procedures for household business registration when obtaining consent to such household business registration information from other members of the family household.

**Article 84. Rights and obligations of household business owners and family household members carrying out household business registration**

1. Household business owners and family household members carrying out household business registration shall perform business operations of their household businesses in accordance with regulations of law and jointly assume responsibility for such performed business operations.

2. A household business owner may directly manage or hire another person to manage and direct business operations of the household business. In this case, the household business owner or family household members carrying out household business registration shall still remain liable for debts and other asset-related liabilities arising from business operations.

3. The household business owner shall discharge lease-related obligations and financial obligations, represent the household business in civil proceedings, as the plaintiff, defendant, person with related rights, interests and duties in front of the court or arbitral tribunal, implement decisions to impose administrative penalties, and perform other rights and obligations as prescribed by law.

4. Household business owners/family household members carrying out household business registration shall have the right to make capital contribution to or purchase shares or stakes of other enterprises as an individual.

5. Household business owners/family household members carrying out household business registration must not concurrently hold the position of sole proprietors.

6. Household business owners/family household members carrying out household business registration shall perform other rights and obligations as prescribed by law.

7. Rights of household business owners/family household members carrying out household business registration in certain special cases:

a) In case the owner of a household business is detained, serving an imprisonment sentence, or serving an administrative penalty in a correctional institution or rehabilitation center, he/she shall authorize another person to perform his/her rights and obligations (for a household business established by an individual) or one of the remaining members of the family household shall be authorized to act as the household business owner (for a household business established by family household members). The authorized person shall perform rights and obligations of the household business owner within the scope of authorization as prescribed by the civil code;

b) If the individual acting as the household business owner is declared by a competent Court to have limited legal capacity or be incapacitated, or have difficulty in controlling his/her behavior, rights and obligations of the household business owner shall be performed by his/her representative (for a household business established by an individual), or one of the remaining members of the family household shall be authorized to act as the household business owner (for a household business established by family household members), or the remaining member shall act as the household business owner (for a household business having two members). The representative of the household business owner shall perform rights and obligations of the household business owner within the scope of representation as prescribed by the civil code.

**Article 85. Certificate of household business registration**

1. A certificate of household business registration is a physical document or electronic document which is issued by the commune-level business registration authority to a household business and specifies household business registration information as provided by the household business or its founder. The certificate of household business registration is also the tax registration certificate of the household business.

2. Certificates of household business registration shall be issued to household businesses. A household business shall be issued with a certificate of household business registration if all of the following conditions are satisfied:

a) Its registered business lines are not banned;

b) The name of the household business is conformable with regulations of Article 86 hereof;

c) The application for household business registration is valid;

d) Fees have been fully paid in accordance with regulations of law on fees and charges.

3. The certificate of household business registration is issued on the basis of the information declared in the application for household business registration by the household business or its founder that shall assume responsibility for their provided information.

4. A household business is entitled to do business from the issue date of the certificate of household business registration, except for conditional business lines. In case the date of commencement of business registered by the household business falls after the issue date of the certificate of household business registration, the household business is entitled to do business from the registered date, except for conditional business lines. The certificate of household business registration is not a business license.

5. When a household business is issued with a new certificate of household business registration, the old certificates are no longer effective.

6. Upon the end of the time limit prescribed in this Decree, if the commune-level business registration authority issues neither certificate of household business registration nor notice of necessary modifications, the household business or its founder is entitled to lodge a complaint or denunciation in accordance with regulations of law on complaints and denunciation.

**Article 86. Names of household businesses**

1. Each household business has its own name. The name of a household business shall consist of two elements as follows:

a) The phrase “Hộ kinh doanh” (“Household Business”);

b) The proper name.

The proper name consists of letters in the Vietnamese alphabet, the letters F, J, Z, W, digits, and symbols.

2. It is prohibited to use words or symbols that contradict Vietnam’s tradition, history, culture, and ethics in the proper name of the household business.

3. The name of a household business must not consist of the phrase “công ty” (“company”), “tổng công ty” (“corporation”), “tập đoàn” (“group”) or “doanh nghiệp” (“enterprise”).

4. It is prohibited to use a protected trade name, brand name, or geographical indication of an entity or another household business as part of a household business’s proper name, unless it is accepted by the owner of such protected trade name, brand name, or geographical indication. Household businesses shall assume legal responsibility for their names which infringe upon industrial property rights. Actions against a household business’s name that infringes upon the industrial property rights are taken in accordance with regulations of specialized laws. The household business whose name is found to infringe upon industrial property rights must follow procedures for change of its name within 15 days from its receipt of the request from the infringement-handling authority. In the event the household business fails to follow procedures for change of its name which infringes upon industrial property rights as requested, the commune-level business registration authority shall request it to submit explanatory report to such failure as prescribed in clause 6 Article 22 hereof.

5. In addition to its Vietnamese name, a household business may register a name in foreign language or abbreviated name. The name in foreign language of the household business is the name translated from its Vietnamese name into one of the Latin-based languages. The proper name of the household business may be kept unchanged or translated into the foreign language. The abbreviated name of the household business may be abbreviation of its Vietnamese name or foreign language name.

6. The Vietnamese name of a household business must not coincide with that of another household business which has been registered within the same commune, except household businesses which have been shut down. Vietnamese names of household businesses are considered identical if they consist of the same letters, digits and symbols, regardless of the case of letters.

7. The change of a household business's name does not affect its rights and obligations.

8. Commune-level business registration authorities are entitled to accept or reject the names selected by household businesses in accordance with regulations of law. A decision on the name of a household business issued by the commune-level business registration authority shall be final. If disagreeing with the decision given by the commune-level business registration authority, the household business or its founder may file a lawsuit in accordance with regulations of the Law on administrative procedures.

**Article 87. Headquarters and business location of a household business**

1. Headquarters of a household business is the place where its business operations are carried out and is the contact address registered by the household business with competent authorities, which is determined according to geographical boundaries of administrative divisions in the territory of Vietnam. A household business may carry out business operations outside its headquarters.

2. The business location of a household business is the place which is other than its headquarters and where its specific business operations are carried out. A household business may establish multiple business locations nationwide. The household business must notify its business locations to tax authorities and market surveillance authorities in charge of the area where the business location is established.

3. A household business that does not a fixed business location shall select an address as its registered headquarters and register not to carry out business operations at its headquarters. After establishment, if the household business carries out its business operations at a fixed location, it must follow procedures for registration of such location as its headquarters.

**Article 88. Rules for household business registration**

1. The household business or its founder shall complete the application for household business registration and take legal responsibility for the legitimacy, truthfulness, and accuracy of information therein, and submitted reports.

2. The household business or its founder may submit the application for household business registration and receive application processing results at any commune-level business registration authority within the province or central-affiliated city where the household business is headquartered. The application for household business registration shall be processed by the business registration authority of the commune where the household business is headquartered.

3. The commune-level business registration authority is responsible for the legitimacy of the application for household business registration but assumes no responsibility for violations against law committed by the household business or its founder before and after following procedures for household business registration.

An application for household business registration is considered valid if it consists of adequate documents which are all completed as prescribed in this Decree.

4. The commune-level business registration authority assumes no responsibility to settle disputes between members of a family household carrying out household business registration, or between them with other entities, or between a household business with other entities.

5. Commune-level business registration authorities and other authorities are prohibited from harassing entities while receiving and processing applications for household business registration.

**Article 89. Business lines of a household business**

1. A household business is entitled to carry out any business lines which are not prohibited under regulations of laws. A household business may only engage in conditional business lines when it fulfills all business conditions and it must maintain the fulfillment of such conditions throughout its operation.

2. When applying for establishment of a household business, applying for changes in business lines, or applying for conversion into a certificate of household business registration, the household business or its founder shall write business lines on the application form for enterprise registration and select a level-4 business line in Vietnam Standard Industrial Classification as its main business line. Regarding the business lines other than its main ones, the household business or its founder is not required to write them according to the level-4 business lines in Vietnam Standard Industrial Classification. If conditional business lines are prescribed in other legislative documents, they shall be written according to these legislative documents. The commune-level business registration authority shall provide instructions, compare information, and enter the business lines of the household business into the Household Business Registration Database.

3. Main business lines of a household business shall be written according to the following provisions:

a) Specific level-4 business lines shall be written according to Vietnam Standard Industrial Classification in force;

b) If conditional business lines are prescribed in other legislative documents, they shall be written according to these legislative documents;

c) Business lines that are not specified in Vietnam Standard Industrial Classification but prescribed in other legislative documents shall be written according to such legislative documents;

d) Business lines that are mentioned in neither Vietnam Standard Industrial Classification nor other legislative documents, commune-level business registration authorities shall consider adding them to the Household Business Registration Database if they are not the prohibited ones, and concurrently request the Ministry of Finance to consider adding them to Vietnam Standard Industrial Classification when it is modified;

dd) In case a household business wishes to register more detailed business lines than level 4, it shall select a level 4 business line in Vietnam Standard Industrial Classification, then specify its business lines right under the level-4 line, provided such detailed lines are appropriate for the selected level-4 line. In such case, the business lines of the household business are the detailed lines it specified;

e) Business lines prescribed in points b and c of this clause shall be written in accordance with point dd of this clause, which means detailed business lines must be written under the business lines prescribed by relevant legislative documents.

4. Specialized agencies are responsible for performing state management of conditional business lines and carrying out inspection of fulfillment of business conditions by household businesses within their jurisdictions in accordance with regulations of specialized laws.

**Article 90. Quantity of application for household business registration**

1. When following procedures for household business registration, each household business or its founder shall be required to submit one application package.

2. The commune-level business registration authority is not allowed to request the household business or its founder to submit more applications or documents other than those in the application for household business registration as prescribed in this Decree.

**Article 91. Household business ID number**

1. ID number of a household business is a series of digits which is considered as its TIN transmitted from the Taxpayer Registration System to the Household Business Registration Information System. Household business ID number shall be issued to the household business when following household business registration procedures. ID number of the household business is written on its Certificate of household business registration.

2. Transmission of information on household business ID number shall be carried out according to the following procedures:

a) When an application for household business registration is considered satisfactory, information on household business registration shall be transmitted from the Household Business Registration Information System to the Taxpayer Registration System;

b) After the transmission of information on household business registration from the Household Business Registration Information System to the Taxpayer Registration System is finished, the conformity of the information with regulations of law on tax registration shall be automatically checked by the Taxpayer Registration System.

If the information is conformable with regulations of law on tax registration, information on ID number and supervisory tax authority of the registered household business shall be transmitted from the Taxpayer Registration System to the Household Business Registration Information System.

If the information is not conformable with regulations of law on tax registration, a notice of such non-conformity will be automatically generated and transmitted from the Taxpayer Registration System to the Household Business Registration Information System, and then be delivered to the household business by the commune-level business registration authority;

c) On the basis of the information transmitted from the Taxpayer Registration System, the commune-level business registration authority shall issue a certificate of household business registration; notify the supervisory tax authority of the registered household business.

3. Regulatory authorities shall uniformly use household business ID numbers to perform state management tasks and exchange information about household businesses.

**Article 92. Declaration of personal information when following household business registration procedures**

1. The household business owner is obliged to declare his/her full name, date of birth, personal identification number and sex, and those of the family household members carrying out household business registration in the application for household business application which must exactly correspond to those stored on the National Population Database, and give consent for sharing of their personal information stored on the National Population Database with the commune-level business registration authority/authority in charge of state management of business registration to serve performance of state management of household business registration as prescribed. Where an individual's declared information does not correspond to his/her information stored on the National Population Database, the household business owner or family household members carrying out household business registration shall contact the authority in charge of managing the National Population Database to correct information before following procedures for household business registration.

2. If physical documents are submitted, the applicant shall present his/her citizen identity card or identity card or use his/her electronic identity card when following procedures for household business registration.

3. While the connection between the Household Business Registration Database and the National Population Database is interrupted, an application for household business registration which must include personal information of the household business owner and family household members must be accompanied by copies of unexpired citizen identity cards or identity cards of such individuals.

4. Personal information shared between the National Population Database and the Household Business Registration Database includes:

a) Full name;

b) Date of birth;

c) Personal identification number;

d) Sex;

dd) Ethnic group;

e) Nationality;

g) Permanent residence;

h) Current residence.

5. Commune-level business registration authorities/authorities in charge of state management of business registration are entitled to access and use the personal information on the National Population Database when handling procedures for household business registration, and shall assume responsibility to store and preserve information and data in accordance with regulations of law and in a manner that ensures security and confidentiality of information and data which must be fully backed up and have their adequacy and integrity ensured in order to be used when necessary or to serve information inspection and comparison, and resolution of trace requests and complaints, and to be provided at the request of relevant authorities and organizations as prescribed.

**Article 93. Authorization to follow household business registration procedures**

The household business owner may authorize another entity to follow procedures for household business registration according to the following provisions:

1. If an individual is authorized to follow household business registration procedures, the application for household business registration must include the letter of authorization to such an individual. The notarization or certification of this letter of authorization is not compulsory.

2. If an organization is authorized to follow household business registration procedures, the application for household business registration must include a copy of the service contract signed with such an organization, and the letter of introduction made by such organization to the person who directly takes charge of following household business registration procedures.

3. If a public postal service provider is authorized to follow household business registration procedures, the postal worker shall, when carrying out such procedures for household business registration, submit a copy of the application receipt which is made using the form issued by the public postal service provider and bears the signatures of the postal worker and the household business owner.

4. If a postal service provider that does not provide public postal services is authorized to follow household business registration procedures, such authorization shall follow clause 2 of this Article.

5. The authorizing person and the person authorized to follow household business registration procedures shall assume legal responsibility for the legitimacy, truthfulness and accuracy of such authorization. The authorizing person and the authorized person must carry out electronic authentication in order to be issued with certificate of household business registration. In case of interrupted electronic authentication, the authorizing person may complete the electronic authentication after a certificate of household business registration is issued. If the authorizing person fails to confirm the authorization to follow household business registration procedures or confirms that no authorization is made, the relevant commune-level business registration authority shall request the subject household business to submit the reports as prescribed in clause 6 Article 22 hereof.

Where an electronic identification account is not yet available to serve the electronic authentication, the application for household business registration must also include a copy of the unexpired identity card or citizen identity card of the authorizing person.

**Article 94. Methods of household business registration**

The household business owner or authorized person shall submit the application for household business registration to the commune-level business registration authority adopting any of the following methods:

1. Direct submission of the application at the commune-level business registration authority.

2. Submission of the application by post.

3. Online submission of the application.

**Article 95. Receipt and processing of applications for household business registration submitted directly or by post on the Household Business Registration Information System**

1. The commune-level business registration authority shall receive an application for household business registration on the Household Business Registration Information System if:

a) It contains adequate documents as prescribed in this Decree;

b) Information on the household business has been fully declared in the documents included in the submitted application;

c) The applicant’s telephone number is available;

d) Fees have been fully paid in accordance with regulations of law on fees and charges.

2. The commune-level business registration authority shall adequately and accurately enter the information included in the received application for household business registration, carry out digitalization, and name the electronic documents corresponding to the physical documents included in the application, and upload them to the Household Business Registration Information System.

3. Information on household business registration on the Household Business Registration Information System shall be transmitted to the Taxpayer Registration System to serve the cooperation and information exchange between the commune-level business registration authority and the tax authority.

4. The household business is required to modify and complete its application for household business registration within 60 days from the date on which it receives a notice of modifications from the commune-level business registration authority. If the household business fails to modify and submit a complete application within the abovementioned time limit, its submitted application shall no longer be valid. The commune-level business registration authority shall cancel the received application according to the procedures on the Household Business Registration Information System.

5. The household business may stop following procedures for household business registration if the submitted application for household business registration is not yet approved on the Household Business Registration Information System. In this case, the household business owner shall send a written request for termination of procedures for household business registration to the commune-level business registration authority to which the application is submitted. The commune-level business registration authority shall consider giving a notice of termination of procedures for household business registration and cancel the application for household business registration following the procedures on the Household Business Registration Information System within 03 working days from its receipt of the request. If the household business’s request is refused, the commune-level business registration authority shall give a written notice indicating reasons for such refusal to the household business.

**Article 96. Approving household business registration under contingency procedures**

1. Approving household business registration under contingency procedures means the act of approving an application for household business registration without using the Household Business Registration Information System. Granting a certificate of household business registration under contingency procedures shall be employed in the following circumstances:

a) The Household Business Registration Information System is in construction or upgrading progress;

b) The Household Business Registration Information System encounters technical problems;

c) Other force majeure events.

2. Depending on the planned schedule of construction or upgrading of the Household Business Registration Information System as prescribed in point a clause 1 of this Article, or the estimated length of time to rectify the problem or event specified in point b or c clause 1 of this Article, the Ministry of Finance shall give a prior notice to commune-level business registration authorities to consider approving household business registration under contingency procedures.

3. Cooperation between commune-level business registration authorities and tax authorities in approving household business registration under contingency procedures shall comply with procedures for transfer of physical documents.

4. Within 30 working days from the day on which the Ministry of Finance of Vietnam gives a notice that the construction, upgrading, or recovery of the Household Business Registration Information System has been finished, the commune-level business registration authorities must update the Household Business Registration Information System with information/data on household business registration approved under contingency procedures.

**Article 97. Payment of business registration fees**

1. The applicant shall pay household business registration fees when applying for household business registration. Fees may be paid directly at divisions in charge of receiving applications for household business registration or transferred to accounts of commune-level business registration authorities or paid using online payment service on the National public service portal. The paid fees shall not be refunded if the household business is not issued with a certificate of household business registration.

2. Business registration fees do not include online payment service charges.

3. Correction of errors that occur during the process of online payment service rendered on the National public service portal shall comply with regulations of law on online handling of administrative procedures and regulations on management, operation, and use of the National public service portal.

4. Commune-level business registration authorities shall cooperate with payment intermediary service providers or commercial banks in tracing and checking data on payments made through the online payment system of the National public service portal.

**Article 98. Legal status of a household business**

The legal status of a household business on the Household Business Registration Database includes:

1. “Operating” means the legal status of a household business that has been issued a certificate of household business registration and does not have the legal status prescribed in clause 2, 3, 4, 5, or 6 of this Article.

2. “business suspension” means the legal status of a household business during its business suspension as prescribed in this Decree.

3. “certificate revoked due to tax decision enforcement” means the legal status of a household business whose certificate of household business registration is revoked according to a decision issued by the commune-level business registration authority at the request of the tax authority for enforcement of a tax administrative decision.

4. “not operate at registered address” means the legal status of a household business that is found not to operate at its registered address, as concluded in the verification record issued by the tax authority. The tax authority shall provide information about the household business that no longer operates at its registered address to the commune-level business registration authority. Starting and ending dates of this legal status shall be subject to a decision issued by the tax authority, unless a household business has the legal status prescribed in clause 2, 3, 5, or 6 of this Article. The tax authority shall provide information about the “not operate at registered address” status of the household business to the commune-level business registration authority. The commune-level business registration authority shall record and update the legal status as notified by the tax authority on the Household Business Registration Database.

5. “following shutdown procedures” means the legal status of a household business that is following shutdown procedures according to a notification given by the commune-level business registration authority.

6. “shut down” means the legal status of a household business that has been shut down according to a notification given by the commune-level business registration authority.

**Article 99. Documentation requirements and procedures for registration of a new household business**

1. The household business owner or person authorized to follow household business registration procedures shall apply for household business registration to the commune-level business registration authority in charge of the commune where the household business is headquartered.

2. An application for household business registration includes:

a) The application form for household business registration;

b) A copy of the letter of authorization made by the family household members to authorize a member to act as the household business owner in case family household members establish the household business. This letter of authorization must be notarized or certified in accordance with the regulations of law.

3. Upon receipt of the application for household business registration, the commune-level business registration authority shall give a receipt of application and appointment for result return, and verify the household business’s satisfaction of the conditions for certificate of household business registration set out in clause 2 Article 85 of this Decree. If the application is satisfactory, the commune-level business registration authority shall issue a certificate of household business registration and send a notice thereof to the supervisory tax authority of the household business within 03 working days from its receipt of the application. If the application is not satisfactory, the commune-level business registration authority shall give a written notice thereof to the applicant within 03 working days from its receipt of the application. Such notice must clearly specify the explanation and necessary modifications.

**Article 100. Documentation requirements and procedures for registration of changes in household business registration information**

1. The household business owner shall apply for registration of changes in household business registration information to the commune-level business registration authority within 10 days from the occurrence of any change in:

a) Name of the household business;

b) Headquarters address;

c) The household business owner;

d) Family household members carrying out household business registration;

dd) Trading capital;

e) Business lines; or

g) Tax registration information of the household business, except for the tax accounting method.

2. An application for registration of any of the changes in household business registration information prescribed in points a, b, dd, e, and g of clause 1 of this Article shall be submitted to the commune-level business registration authority. Such an application includes an application form for registration of changes in household business registration information, which is signed by the household business owner.

In case the relocation of its headquarters leads to a change of its supervisory tax authority, the household business must complete all tax procedures related to the relocation with the tax authority in accordance with regulations of the Law on taxation before following procedures for registration of the relocation with the commune-level business registration authority.

3. In case of replacement of the household business owner, where the family household members carrying out household business registration authorize one of the remaining members to act as the household business owner, the household business shall apply for registration of changes in household business registration information to the commune-level business registration authority. Such an application includes:

a) An application form for registration of changes in household business registration information;

b) A copy of the letter of authorization to a member of the family household to act as the household business owner. This letter of authorization must be notarized or certified in accordance with the regulations of law.

4. In case the owner of a household business that is established by members of a family household dies or is declared by a competent Court dead or missing, or to have limited legal capacity or be incapacitated, or have difficulty in controlling his/her behavior, the application for replacement of the household business owner shall include the documents specified in clause 3 of this Article, and a copy of the death certificate or the Court’s decision to declare a person dead or missing, or to have limited legal capacity or be incapacitated, or have difficulty in controlling his/her behavior.

5. In case the owner of a household business that has two members dies or is declared by a competent Court dead or missing, or to have limited legal capacity or be incapacitated, or have difficulty in controlling his/her behavior, the remaining member shall act as the household business owner. In this case, the application for replacement of the household business owner shall include an application form for registration of changes in household business registration information and a copy of the death certificate or the Court’s decision to declare a person dead or missing, or to have limited legal capacity or be incapacitated, or have difficulty in controlling his/her behavior.

6. In case of replacement of the family household members carrying out household business registration, the household business sends an application for changes in household business registration information to the commune-level business registration authority. Such an application includes:

a) An application form for registration of changes in household business registration information;

b) A copy of the letter of authorization made by the new member to the household business owner (in case of admission of a new member). This letter of authorization must be notarized or certified in accordance with the regulations of law.

7. After receiving an application for registration of changes, the commune-level business registration authority shall give a receipt of application and an appointment for result return to the applicant. Within 03 working days from its receipt of the application, the commune-level business registration authority shall consider the validity of the application and update the Household Business Registration Database with information on the changes by the household business. If the application is not yet satisfactory, the commune-level business registration authority shall send a notice of necessary modifications to the applicant. Regarding the changes in household business registration information prescribed in points a, b, c, d, dd, and e clause 1 of this Article, the commune-level business registration authority shall issue a certificate of household business registration to the household business.

**Article 101. Updating, adding information in the application for household business registration**

1. When applying for registration of changes in household business registration information, the household business must add information about its telephone number to the application. In case a household business fails to provide its telephone number, its application for registration of changes in household business registration information shall be considered invalid.

2. Where a household business’s updating/addition of information to its application for household business registration does not fall into any of the cases specified in Article 100 of this Decree, it shall send an application for registration of changes in household business registration information to the commune-level business registration authority. Within 01 working day from its receipt of the application, the commune-level business registration authority shall consider the validity of the application and update the Household Business Registration Database with information provided by the household business. If the application is not yet satisfactory, the commune-level business registration authority shall send a notice of necessary modifications to the applicant. Where information in the certificate of household business registration is updated or added, the commune-level business registration authority shall issue a new certificate of household business registration to the household business.

3. In case the headquarters address of a household business is changed as a result of changes in the geographical boundaries of administrative divisions, the household business is allowed to continue operating under the issued certificate of household business registration and is not required to follow procedures for registration of relocation of its headquarters. The household business shall submit an application form for registration of changes in household business registration information to the commune-level business registration authority to have information on its new headquarters address updated and be issued with a new certificate of household business registration at its request or when applying for registration of changes in household business registration information.

**Article 102. Cases in which commune-level business registration authorities refuse to issue certificates of household business registration**

1. A commune-level business registration authority may refuse to issue a certificate of household business registration in any of the following cases:

a) The household business is subject to a notification given by the commune-level business registration authority that its violation results in revocation of the certificate of household business registration, or is subject to a decision to revoke the certificate of household business registration;

b) The household business has the “not operate at registered address” status.

2. The commune-level business registration authority shall continue processing household business registration procedures in the cases specified in clause 1 of this Article when:

a) The outcomes of the remedial measures which have been taken by the household business as requested in the notice of violations resulting in revocation of its certificate of household business registration, have been approved by the commune-level business registration authority, or the validity of the certificate of household business registration, which has been revoked under a revocation decision, has been restored;

b) The household business has to apply for registration of some changes in household business registration information to serve its shutdown process as prescribed. In this case, the application for changes must be enclosed with the household business’s written explanation for such changes, which are accepted by the commune-level business registration authority.

c) The household business is no longer in the “not operate at registered address” status.

3. In case a competent court, judgment enforcement agency, investigating authority, head or deputy head of the investigating authority, or investigator as defined in the Code of Criminal Procedures makes a written document requesting the household business not to carry out one or some household business registration procedures, the household business shall not follow such procedures until they may proceed according to a written permission given by the abovementioned authority or individual.

**Article 103. Documentation requirements and procedures for registration of business suspension and resumption of business ahead of the registered schedule**

1. If a household business suspends its business for 15 days or longer, or resumes its business ahead of the registered schedule, it shall send a registration application to the commune-level business registration authority at least 03 working days before the planned date of business suspension or resumption of business ahead of the registered schedule. Such an application includes an application form for registration of business suspension or resumption of business ahead of the registered schedule. If the household business still wishes to suspend its business after the end of the registered suspension period, another application for registration of business suspension must be sent to the commune-level business registration authority at least 03 days before the planned date of suspension. Each registered suspension period must not exceed one year.

2. After receiving an application for registration, the commune-level business registration authority shall give a receipt of application and an appointment for result return to the household business. Within 01 working day from its receipt of a valid application, the commune-level business registration authority shall issue a certificate of registration of business suspension or resumption of business ahead of the registered schedule to the household business.

3. In case the household business applies for registration of business suspension, the commune-level business registration authority shall change its legal status on the Household Business Registration Database into “business suspension”.

4. When a commune-level business registration authority receives a notification from a competent authority that a household business is engaging in conditional business lines without satisfying relevant business conditions, the commune-level business registration authority shall request the household business to stop engaging in such conditional business lines. If the household business fails to comply with the request, it shall be requested by the commune-level business registration authority to submit reports as prescribed in clause 6, Article 22 of this Decree.

**Article 104. Documentation requirements and procedures for the registration of the shutdown of a household business**

1. Documentation requirements and procedures for the registration of the shutdown of a household business

a) The household business shall fully pay debts, including tax debts and other financial liabilities, before submitting an application for registration of the shutdown of the household business, unless otherwise agreed upon by the household business and its creditors;

b) Within 05 working days from the day on which it has fully paid all debts, the household business shall apply for registration of shutdown to the commune-level business registration authority. Such an application for registration of the shutdown of a household business includes a notice of shutdown of the household business.

c) After receiving the application for registration of shutdown from the household business, the commune-level business registration authority shall send information about the household business to be shut down to the tax authority. Within 02 working days from its receipt of information, the tax authority shall send its opinions about the fulfillment by the household business of its tax liabilities to the commune-level business registration authority. Within 05 working days from its receipt of the application for registration of shutdown of household business, the commune-level business registration authority shall change the household business’s legal status on the Household Business Registration Database into “shut down” if it receives no response from the tax authority or receives a confirmation from the tax authority that the household business has fulfilled all tax liabilities, and also publish a notification of the household business’s shutdown on the National Business Registration Portal. In case the tax authority gives a written response indicating its objection to the shutdown of the household business because of its failure to fulfill tax liabilities as prescribed, the commune-level business registration authority shall give a notification thereof to the household business.

2. If the commune-level business registration authority does not receive any application for registration of shutdown of the household business, and receives no written objection to the shutdown of the household business from the tax authority or other relevant entities within 180 days from the day on which it changes the legal status of the subject household business on the National Business Registration Portal into “following shutdown procedures” as prescribed in clause 8 Article 107 hereof, it shall change the legal status of the household business on the Household Business Registration Database into “shut down”, and issue a notification that the household business has been shut down. Information on the shutdown of the household business shall be transmitted from the Household Business Registration Information System to the Taxpayer Registration System for updating.

3. The household business owner shall assume legal responsibility for the truthfulness and accuracy of the submitted application for registration of the shutdown of the household business and any consequences arising from any untruthful or inaccurate information in the submitted application.

4. A household business that is established by an individual will shut down when this individual dies or is declared dead by a competent Court. The heir or executor of the household business owner, as prescribed by law, shall apply shutdown of the household business to the commune-level business registration authority. Such an application includes a notice of shutdown of the household business and a copy of the death certificate or a copy of the Court’s decision to declare the household business owner dead. The commune-level business registration authority shall consider the validity of the received application and change the legal status of the household business on the Household Business Registration Database into “shut down” within 03 working days from its receipt of a valid application. Information on the shutdown of the household business shall be transmitted from the Household Business Registration Information System to the Taxpayer Registration System for updating. Debts, including tax debts and other financial liabilities, of the household business shall be paid in accordance with the provisions of this Decree, the Civil Code, and relevant laws.

**Article 105. Cases of revocation of the certificate of household business registration**

The commune-level business registration authority shall issue a decision to revoke the certificate of household business registration in the following cases:

1. Information provided in the application for household business registration is found to be fraudulent;

2. The household business is established by person(s) banned from establishing household business;

3. The household business fails to send reports as prescribed in clause 6 Article 22 hereof to the commune-level business registration authority within 30 months from the prescribed deadline for report submission;

4. The business at the registered address has been suspended for more than 06 months without notifying the commune-level business registration authority and its supervisory tax authority;

5. The revocation is made at the request of a competent Court;

6. The revocation is made at the request of a competent authority as prescribed by law.

**Article 106. Detecting fraudulent information in an application for household business registration**

1. If there are sufficient grounds to believe that the information included in an application for household business registration is fraudulent, the relevant entity, household business, or family household member is entitled to request the commune-level business registration authority to revoke the issued certificate of household business registration as prescribed. The requesting entity, household business, or family household member shall have the responsibility to provide the commune-level business registration authority with one of the documents specified in clause 2 of this Article.

2. Documents ascertaining that the information in an application for household business registration is fraudulent include:

a) A copy of the written response from a competent authority stating that its issued documents are forged;

b) A copy of the certification given by a police authority that the information in the application for household business registration is fraudulent.

3. To verify whether the information in an application for household business registration is fraudulent, the commune-level business registration authority shall send a request for verification, enclosed with the application for household business registration, to the authorities mentioned in clause 2 of this Article in accordance with regulations of law on judicial expert assessment. Requested authorities shall give verification results in writing to the commune-level business registration authority within 30 days from their receipt of the latter’s request.

**Article 107. Procedures for the revocation of the certificate of household business registration**

1. In case the application for household business registration contains fraudulent information:

a) If the information provided in an application for registration of a new household business is found fraudulent, the commune-level business registration authority shall issue a notice of violation and a decision to revoke the certificate of household business registration within 03 working days from its receipt of the documents prescribed in clause 2 Article 106 of this Decree.

b) If the information provided in an application for registration of changes in household business registration information is found fraudulent, the commune-level business registration authority shall issue a notice of violation and a decision to revoke the certificate of household business registration issued based on such application for registration of changes containing fraudulent information within 03 working days from its receipt of the documents prescribed in clause 2 Article 106 of this Decree. The commune-level business registration authority shall publish the notice of violation committed by the household business on the National Business Registration Portal, notify the relevant tax authority and competent authorities of the violation committed by the household business to seek their cooperation in managing and taking appropriate actions in accordance with regulations of law, and also issue a certificate of household business registration on the basis of the latest valid application.

The household business may submit another application for the issuance of a certificate of household business registration. The household business may include all lawful contents of subsequent applications in a single application for registration of changes.

c) In case the processing of fraudulent information involves multiple commune-level business registration authorities, the commune-level business registration authority in charge of the commune where the household business is headquartered shall process, within its competence, the changes which have been approved based on such fraudulent information, and also notify processing results to the relevant tax authorities for updating, monitoring and performing tax management tasks. The commune-level business registration authority in charge of the commune to which the household business is relocated shall transfer information about the household business, processing results, and relevant documents to the commune-level business registration authority in charge of the commune from which the household business is relocated to continue processing as prescribed.

2. In case the household business is established by persons banned from establishing household businesses:

a) If the household business is established by an individual who is banned from establishing household businesses as prescribed in clause 2, Article 82 of this Decree, the commune-level business registration authority shall issue a notice of violation and a decision to revoke the certificate of household business registration;

b) If the household business is established by family household members that include individual(s) banned from establishing household businesses as prescribed in clause 2 Article 82 of this Decree, the commune-level business registration authority shall give a notice requesting the household business to follow procedures for registration of replacement of such individual(s) within 15 days from the date of the notice. If the household business fails to apply for replacement of its member(s) within the abovementioned time limit, the commune-level business registration authority shall issue a notice of violation and a decision to revoke the certificate of household business registration.

3. In case a household business fails to send reports as prescribed in clause 6 Article 22 of this Decree, within 03 working days from the deadline prescribed in clause 3 Article 105 of this Decree, the commune-level business registration authority shall issue a notice of violation and request the household business owner to directly provide an explanation at its office. Upon the end of the time limit for providing an explanation specified in the notice, if the household business owner fails to appear to explain or provides an implausible explanation, the commune-level business registration authority shall issue a decision to revoke the certificate of household business registration within 03 working days from the end of the notified time limit.

4. In case the household business suspends its business at the registered address for more than 06 months without notifying the commune-level business registration authority and its supervisory tax authority, the commune-level business registration authority shall issue a notice of violation and request the household business owner to explain at the office of the commune-level business registration authority. Upon the end of the time limit for providing an explanation specified in the notice, if the household business owner fails to appear to explain or provides an implausible explanation, the commune-level business registration authority shall issue a decision to revoke the certificate of household business registration within 03 working days from the end of the notified time limit. The commune-level business registration authority shall cooperate with relevant regulatory authorities to consider the explanation provided by the household business.

Where it is necessary to verify whether the violation committed by the household business results in revocation of the certificate as prescribed in this clause, the commune-level business registration authority shall perform its tasks and powers as prescribed in Article 22 of this Decree.

5. In case a Court requests the commune-level business registration authority to revoke the certificate of household business registration, the commune-level business registration authority shall issue a decision to revoke the certificate of household business registration at the Court’s request within 03 working days from its receipt of the request.

6. In case the commune-level business registration authority receives a request for revocation of the certificate of household business registration from a competent authority as prescribed by law, within 10 days from its receipt of the request, the commune-level business registration authority shall revoke the certificate of household business registration according to the procedures set out in point a, clause 1 of this Article.

7. Within 01 working day from the day on which the notice of violation and decision to revoke certificate of household business registration are issued, the commune-level business registration authority shall send them to the headquarters address of the subject household business, and the relevant tax authority for updating and cooperation in performing management tasks.

8. The commune-level business registration authority shall issue a decision to revoke certificate of household business registration, make a notification that the household business is following shutdown procedures, and change the legal status of the household business into “following shutdown procedures”, except the case where the certificate of household business registration is revoked to serve the collection of tax debts at the request of the tax authority. The commune-level business registration authority shall publish the notice of violation, decision to revoke the certificate of household business registration, and the notification that the household business is following shutdown procedures on the National Business Registration Portal.

9. After the commune-level business registration authority issues a decision to revoke the certificate of household business registration, the household business is not allowed to continue its business. The household business must follow shutdown procedures as prescribed in Article 104 of this Decree.

**Article 108. Restoration of the validity of the certificate of household business registration after a revocation decision is issued**

1. The commune-level business registration authority shall issue a decision to invalidate the decision to revoke the certificate of household business registration and restore the validity of the certificate of household business registration on the Household Business Registration Information System in the following cases:

a) The commune-level business registration authority determines that the household business is not subject to revocation of the certificate of household business registration;

b) The commune-level business registration authority receives a written request from the tax authority for restoration of the validity of the certificate of household business registration, which has been revoked to serve the collection of tax debts before the legal status of the household business on the Household Business Registration Database is changed into "shut down".

2. The commune-level business registration authority shall issue a decision to invalidate the revocation decision and restore the validity of the certificate of household business registration within 03 working days from the day on which it determines that the household business is not subject to revocation of the certificate of household business registration or from the date of its receipt of the written request from the tax authority.

3. Within 01 working day from the day on which it issues a decision to invalidate the decision to revoke certificate of household business registration, the commune-level business registration authority shall send that decision to the headquarters address of the subject household business, send a notice of such invalidation of revocation decision and restoration of the legal status of the household business to the tax authority, and publish such notice and decision on the National Business Registration Portal.

**Article 109. Actions against non-compliance with regulations on application and procedures, or inaccurate and untruthful information in the application**

1. In case a commune-level business registration authority has processed an application for household business registration or issued a notice or decision against regulations on application and procedures laid down herein, it shall send a notification thereof to the household business, and carry out re-processing of the application in accordance with regulations, application, and procedures laid down herein.

2. In case the information provided in an application for household business registration is found inaccurate or untruthful, the following actions shall be taken:

a) In case the information in an application for registration of a new household business is found inaccurate or untruthful, the commune-level business registration authority shall notify it to the relevant tax authority and competent authorities to seek their cooperation in managing and taking appropriate actions in accordance with regulations of law, and issue a notification that the certificate of household business registration issued on the basis of the application containing such inaccurate or untruthful information will be invalidated. The commune-level business registration authority shall publish such notification of an invalidated certificate of household business registration on the National Business Registration Portal.

The commune-level business registration authority shall request the household business to submit a new application as a substitute for its application for household business registration containing inaccurate or untruthful information within 30 days from the date of the notification in order to be issued a new certificate of household business registration. The household business may include all lawful contents of the submitted applications for registration of changes in a single application. If the household business fails to submit a new application as prescribed, the commune-level business registration authority shall request the household business to submit reports according to clause 6, Article 22 hereof.

b) In case the information in an application for registration of changes in household business registration information is found inaccurate or untruthful, the commune-level business registration authority shall notify it to the relevant tax authority and competent authorities to seek their cooperation in managing and taking appropriate actions in accordance with regulations of law, and issue a notification that the certificate of household business registration issued on the basis of the application containing such inaccurate or untruthful information will be invalidated, and issue a certificate of household business registration on the basis of the valid application which has been submitted before the submission of the application containing such inaccurate or untruthful information. The commune-level business registration authority shall publish such notification of an invalidated certificate of household business registration on the National Business Registration Portal.

The household business may submit a new application for the issuance of a certificate of household business registration. The household business may include all lawful contents of the applications for registration of changes submitted after the submission of the application containing inaccurate or untruthful information in a single application for registration of changes;

c) In case the processing of inaccurate or untruthful information involves multiple commune-level business registration authorities, the commune-level business registration authority in charge of the commune where the household business is headquartered shall process, within its competence, the changes which have been approved based on such inaccurate or untruthful information, and also notify processing results to the relevant tax authorities for updating, monitoring and performing tax management tasks. The commune-level business registration authority in charge of the commune to which the household business is relocated shall transfer information about the household business, processing results, and relevant documents to the commune-level business registration authority in charge of the commune from which the household business is relocated to continue processing as prescribed.

**Article 110. Re-issuance of the certificate of household business registration**

In case a household business that has been issued with a physical certificate of household business registration wishes to have this certificate re-issued because it has been lost, burned, damaged, or otherwise destroyed, the household business shall apply for re-issuance to the commune-level business registration authority. The commune-level business registration authority shall consider re-issuing the certificate of household business registration within 01 working day from its receipt of the application. The household business that is reissued with a certificate of household business registration must pay fees as prescribed by law.

**Article 111. Online household business registration**

1. Online household business registration means the use of an electronic identification account by a household business owner or authorized person to apply for household business registration on the Household Business Registration Information System.

2. Commune-level business registration authorities shall enable all entities to search information on and carry out online household business registration.

**Article 112. Online application for household business registration**

1. An online application for household business registration shall contain the documents that are prescribed in this Decree and shown in the form of electronic documents. An online application for household business registration shall have the same legal validity as a physical one.

2. An online application for household business registration must meet the following requirements:

a) It contains adequate electronic documents with complete contents as physical documents. Names of electronic documents must be relevant to the names of physical documents included in the application for household business registration.

b) Household business registration information declared on the Household Business Registration Information System must be adequate and accurate as that in the application;

c) Telephone number and email address of the applicant are available on the National Business Registration Portal;

d) The online application for household business registration must bear the digital signature of the household business owner or person authorized to follow household business registration procedures. In case of authorization to follow household business registration procedures, the online application for household business registration must be accompanied by the documents and papers which are specified in Article 93 hereof and shown in the form of electronic records as prescribed in clause 9 Article 3 hereof.

3. The household business is required to modify and complete its online application for household business registration within 60 days from the date on which it receives a notice of modifications from the commune-level business registration authority. If the household business fails to modify and submit a complete application within the abovementioned time limit, its submitted application shall no longer be valid. The commune-level business registration authority shall cancel the received application according to the procedures on the Household Business Registration Information System.

**Article 113. Procedures for online household business registration**

1. The applicant shall access the Household Business Registration Information System using his/her electronic identification account.

2. The applicant shall enter information, upload electronic documents, append a digital signature to the online application for household business registration, and pay the required fees according to the process on the Household Business Registration Information System.

3. After the online application for household business registration is successfully sent, a receipt of application and appointment for result return shall be sent to the applicant.

4. Information on household business registration on the Household Business Registration Information System shall be transmitted to the Taxpayer Registration System to serve the cooperation and information exchange between the commune-level business registration authority and the tax authority.

5. If the application is satisfactory, the commune-level business registration authority shall issue a certificate of household business registration and notify such issuance to the applicant. If the application is not satisfactory, the commune-level business registration authority shall send an online notice of necessary modifications to the applicant.

6. The household business, following procedures for online household business registration, may stop following such procedures as prescribed in clause 5, Article 95 hereof.

**Article 114. Standardization of household business registration data**

1. Data standardization means the process of reviewing, checking, comparing, and adding or correcting household business registration information stored in the Household Business Registration Database.

2. Based on the household business registration data converted and stored in the Household Business Registration Database, commune-level business registration authorities shall send notices of review of household business registration information to local household businesses, and request them to carry out information checking. In case the household business registration information in the received notice is inadequate or does not match that included in the physical certificate of household business registration, the household business shall submit an application form for registration of changes in household business registration information to the commune-level business registration authority within 90 days from its receipt of the notice from the commune-level business registration authority. Addition or rectification of information shall comply with the provisions of clause 3, Article 115 hereof.

**Article 115. Addition and rectification of household business registration information**

1. In case a household business detects that the information in its certificate of household business registration is inaccurate in comparison to that in its application for household business registration, it shall send an application form for registration of changes in household business registration information to the commune-level business registration authority. The commune-level business registration authority shall issue a certificate of household business registration within 03 working days from its receipt of the application from the household business if it contains accurate information.

2. In case the commune-level business registration authority detects that the information in a certificate of household business registration is inaccurate in comparison to that in the application for household business registration, it shall notify the relevant household business of information rectification and issue a new certificate of household business registration to the household business within 03 working days from the date of notification.

3. In case a household business detects that its household business registration information stored in the Household Business Registration Database is inadequate or does not match that included in its physical certificate of household business registration or tax registration certificate, it shall send an application form for registration of changes in household business registration information to the commune-level business registration authority. Such an application form must be accompanied by a copy of the certificate of household business registration or tax registration certificate. Within 03 working days from its receipt of the documents from the household business, the commune-level business registration authority shall add or rectify the household business registration information in the Household Business Registration Database if the information included in the application form is accurate.

4. In case the commune-level business registration authority detects that household business registration information in the Household Business Registration Database is inadequate or does not match that included in its physical certificate of household business registration or tax registration certificate, within 03 working days from such detection, it shall add or rectify the household business registration information in the Household Business Registration Database.

**Article 116. Provision of household business registration information**

Any entity may search for the following household business registration information free of charge on the National Business Registration Portal ([www.dangkykinhdoanh.gov.vn](http://www.dangkykinhdoanh.gov.vn)), including: name of the household business; ID number, headquarters address, business lines, and full name of the owner of the household business.

**Chapter IX**

**IMPLEMENTATION**

**Article 117. Processing of applications received before the effective date of this Decree**

If an application for enterprise registration/household business registration has been received but not yet approved by a business registration authority before the effective date of this Decree, procedures for enterprise registration/household business registration shall be followed in accordance with the provisions of this Decree.

**Article 118. Transition clauses for enterprises operating under Business Registration Certificates or Certificates of Business Registration and Tax Registration**

Enterprises issued with Business Registration Certificates or Certificates of Business Registration and Tax Registration shall keep operating under such certificates without having to follow procedures for conversion of such certificates into enterprise registration certificates. The enterprise shall be issued with an enterprise registration certificate converted from such a certificate as prescribed in this Decree in the following cases:

1. In case the enterprise follows procedures for registration or notification of changes in enterprise registration information, it shall apply to the provincial-level business registration authority in charge of the province where it is headquartered. The application includes the corresponding documents prescribed in this Decree. The application submitted by the enterprise that has been issued a Business Registration Certificate must be accompanied by a copy of the tax registration certificate. The provincial-level business registration authority shall receive the application, consider the validity of the received application, and issue an enterprise registration certificate and/or certificate of changes in enterprise registration information in accordance with relevant provisions of this Decree.

2. In case the enterprise follows procedures for notification of business suspension or resumption of business ahead of the notified schedule, or registration of its branch/representative office or notification of its business location, or registration of changes in operation registration information, notification of business/operational suspension or resumption of business/operation ahead of the notified schedule, or registration of shutdown of its branch/representative office/business location located in the same province or central-affiliated city where it is headquartered, the enterprise shall apply to the provincial-level business registration authority in charge of the province where it is headquartered. The application includes the corresponding documents prescribed in this Decree, and an application form for the issuance of an enterprise registration certificate. The application submitted by the enterprise that has been issued a Business Registration Certificate must be accompanied by a copy of the tax registration certificate. The provincial-level business registration authority shall receive the application, consider the validity of the received application, and issue an enterprise registration certificate, certificate of branch/representative office/business location registration, certificate of changes in enterprise registration information, and other certificates in accordance with relevant provisions of this Decree.

3. If a branch/representative office/business location of an enterprise is located in a province or central-affiliated city other than where the enterprise is headquartered, the enterprise shall complete registration procedures prescribed in clause 1 of this Article before following procedures for registration of operation, registration of changes in operation registration information, notification of business/operational suspension or resumption of business/operation ahead of the notified schedule, or registration of shutdown of its branch/representative office/business location.

**Article 119. Transition clauses for enterprises operating under Investment Licenses, Investment Certificates (also Business Registration Certificates), or other documents of equivalent validity**

1. Enterprises issued with Investment Licenses or Investment Certificates (also Business Registration Certificates) or other documents of equivalent validity shall keep operating under such licenses or certificates without having to follow procedures for conversion of such licenses, certificates, or documents into enterprise registration certificates.

2. Enterprises operating under Investment Licenses, Investment Certificates (also Business Registration Certificates), or other documents of equivalent validity shall start operating under enterprise registration certificates in the following cases:

a) The enterprise wishes to apply for an enterprise registration certificate without changes in enterprise registration information. In this case, the enterprise shall apply to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes a written request for the addition or updating of enterprise registration information, a copy of the Investment License, Investment Certificate (also Business Registration Certificate), or another document of equivalent validity, and a copy of the certificate of tax registration.

b) The enterprise applies for registration or notification of changes in business registration information, business suspension, resumption of business ahead of the notified schedule, or registration of its branch/representative office/business location within the same province or central-affiliated city where the enterprise is headquartered. In this case, the enterprise shall apply to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the documents corresponding to the registration/notification contents as prescribed herein and the documents specified in point a of this clause;

c) The enterprise wishes to apply for certificate of branch/representative office/business location registration as a replacement for operation registration contents on the Investment License, Investment Certificate (also Business Registration Certificate) or another document of equivalent validity, or certificate of branch/representative office registration issued by the investment registration authority without changes in operation registration information for a branch/representative office/business location situated within the same province or central-affiliated city where the enterprise is headquartered. In this case, the enterprise shall apply to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the documents in point a of this clause and a written request for addition or updating of branch/representative office/business location registration information, a copy of the certificate of branch/representative office registration issued by the investment registration authority under which the branch/representative office is operating, and a copy of tax registration certificate of the branch/representative office;

d) The enterprise applies for registration of changes in operation registration information, business suspension, resumption of business ahead of the notified schedule, or shutdown of branch/representative office/business location registration on the Investment License, Investment Certificate (also Business Registration Certificate) or another document of equivalent validity, or certificate of branch/representative office registration issued by the investment registration authority for a branch/representative office/business location situated within the same province or central-affiliated city where the enterprise is headquartered. In this case, the enterprise shall submit an application to the provincial-level business registration authority in charge of the province where it is headquartered. Such an application includes the corresponding documents as prescribed herein and the documents specified in point c of this clause.

3. If a branch/representative office/business location is located in a province or central-affiliated city other than where the enterprise is headquartered, the enterprise shall follow procedures for issuance of enterprise registration certificate with the provincial-level business registration authority in charge of the province where the enterprise is headquartered as prescribed in point a clause 2 of this Article before following procedures for establishment/registration of changes in operation registration information, business suspension or resumption of business ahead of the notified schedule, or shutdown of its branch/representative office/business location with the provincial-level business registration authority in charge of the province where that branch/representative office/business location is situated. In this case, the application for establishment/registration of changes in operation registration information, business suspension or resumption of business ahead of the notified schedule, or shutdown of branch/representative office/business location shall comply with the provisions in points b, c and d clause 2 of this Article, and exclude the documents in point a clause 2 of this Article.

4. When applying for dissolution, enterprises operating under Investment Licenses or Investment Certificates (also Business Registration Certificates) or other documents of equivalent validity are not required to follow procedures for conversion of such licenses, certificates, or documents into enterprise registration certificates. In this case, the application for dissolution includes the corresponding documents in clause 1 Article 210 of the Law on Enterprises and the documents in point a clause 2 of this Article.

5. If the Investment License or Investment Certificate (also Business Registration Certificate) or another document of equivalent validity includes information about the business location, when following procedures for conversion of such license, certificate or document into an enterprise registration certificate or certificate of branch/representative office registration, the enterprise shall be issued with a certificate of business location registration at its request.

6. When receiving an application from the enterprise, the provincial-level business registration authority shall give a receipt of application and appointment for result return, consider the validity of the received application, and issue an enterprise registration certificate, certificate of branch/representative office/business location registration, certificate of changes in enterprise registration information and other relevant certificates as prescribed in this Decree.

**Article 120. Transition clauses for enterprise registration certificates/certificates of operation registration issued to credit institutions, foreign bank branches (FBBs), representative offices of foreign credit institutions or other foreign organizations performing banking activities (foreign representative offices), branches/representative offices/business locations of credit institutions**

1. Enterprise registration certificates and certificates of operation registration issued by business registration authorities to credit institutions, FBBs, and foreign representative offices as prescribed in Article 29 of the Decree No. 01/2021/ND-CP before the effective date of the Law on Credit Institutions in 2024 shall remain valid, except changes approved by the State Bank of Vietnam (SBV) or made in accordance with regulations of law on credit institutions.

2. Enterprise registration certificates and certificates of operation registration specified in clause 1 of this Article shall entirely cease to have effect when licenses for establishment and operation of credit institutions, licenses for establishment of FBBs, or licenses for establishment of foreign representative offices are replaced or revoked by SBV.

3. Certificates of branch/representative office/business location registration issued by business registration authorities to branches/representative offices/business locations of credit institutions as prescribed in Article 29 of the Decree No. 01/2021/ND-CP before the effective date of the Law on Credit Institutions in 2024 shall remain valid, except changes approved by SBV or made in accordance with regulations of law on credit institutions.

**Article 121. Transition clauses for Business Registration Certificates, Certificates of Business Registration and Tax Registration, enterprise registration certificates, certificates of branch/representative office/business location registration issued using information on 9-digit ID cards or citizen identity cards**

Business Registration Certificates, Certificates of Business Registration and Tax Registration, enterprise registration certificates, certificates of branch/representative office/business location registration issued using information on 9-digit ID cards or citizen identity cards of sole proprietors, owners, members/partners, founding shareholders, legal representatives of enterprises, authorized representatives of members/partners or founding shareholders that are organizations, heads of branches/representative offices/business locations shall remain valid.

Enterprises shall submit application forms for changes in enterprise registration information to provincial-level business registration authorities to have information on the identity cards of the sole proprietors, owners, members/partners, founding shareholders, legal representatives of enterprises, authorized representatives of members/partners or founding shareholders that are organizations, and heads of branches/representative offices/business locations updated at their request or when following enterprise registration procedures as prescribed herein.

**Article 122. Transition clauses for the use of business registration accounts for the following online enterprise registration procedures**

Business registration accounts shall be used for authenticating the online applications for enterprise registration as prescribed in point d clause 2 Article 38 and clause 1 Article 39 hereof until the end of December 31, 2025.

**Article 123. Transition clauses for household business registration**

1. Household businesses that have been issued with business registration certificates or certificates of household business registration before the effective date of this Decree shall be allowed to continue their operations under such issued certificates. A household business shall be issued with a certificate of household business registration as prescribed in this Decree in the following cases:

a) In case the household business follows procedures for registration of changes in household business registration information, it shall send an application to the commune-level business registration authority. Such an application includes the corresponding documents prescribed in this Decree. The commune-level business registration authority shall consider issuing a certificate of household business registration within 03 working days from its receipt of the valid application;

b) In case the household business follows procedures for registration of business suspension or resumption of business ahead of the registered schedule, it shall send an application to the commune-level business registration authority. Such an application includes the corresponding documents prescribed in this Decree, and an application form for registration of changes in household business registration information. The commune-level business registration authority shall consider issuing a certificate of household business registration within 03 working days from its receipt of the valid application.

2. In case the tax authority uses a personal identification number as a substitute for TIN in accordance with regulations of law on taxation, the household business that has been issued with a business registration certificate or certificate of household business registration shall be allowed to continue its operations under such issued certificate. When the household business follows the procedures specified in point a or b clause 1 of this Article, it shall be issued with a new certificate of household business registration as prescribed in this Decree, in which a new ID number created and transmitted from the Taxpayer Registration System is specified.

3. Where the sale, donation, or inheritance of a household business is carried out before the effective date of this Decree, the household business shall send an application for replacement of the household business owner to the commune-level business registration authority. Such an application includes:

a) A notice of replacement of the household business owner;

b) A sale contract or documents proving completion of the sale of the household business; a donation contract; a copy of the certificate of the heir’s lawful rights to inheritance in case of replacement of the household business owner due to inheritance;

c) A copy of the letter of authorization made by the family household members to authorize a member to act as the household business owner in case family household members establish the household business. This letter of authorization must be notarized or certified in accordance with the regulations of law.

Within 03 working days from its receipt of the application, the commune-level business registration authority shall consider the validity of the application and issue a certificate of household business registration. If the application is not yet satisfactory, the commune-level business registration authority shall give a notice indicating reasons therefor and necessary modifications to the applicant.

4. Household businesses that are established by family households or groups of individuals and issued with certificates of household business registration before the effective date of this Decree shall be allowed to continue their operation without having to carry out re-registration according to the provisions of this Decree.

5. Household businesses that are established by groups of individuals before the effective date of this Decree shall follow procedures for registration of changes in household business registration information, business suspension or resumption of business ahead of the registered schedule, or shutdown of the household business in accordance with provisions of this Decree. Such an application shall not include a copy of the letter of authorization made by the family household members to authorize a member to act as the household business owner as prescribed in this Decree. The application must be accompanied by the minutes of the meeting of the individuals establishing the household business on registration contents. The abovementioned household business shall only follow procedures for the replacement of members if there are any member stops engaging in the household business.

6. Certificates of household business registration issued using information on 9-digit ID cards or citizen identity cards of household business owners and family household members shall remain valid.

Household businesses shall submit application forms for changes in household business registration information to commune-level business registration authorities in order to have information on the identity cards of household business owners and family household members updated at their request or when following household business registration procedures as prescribed herein.

**Article 124. Effect**

1. This Decree comes into force on July 01, 2025.

2. This Decree supersedes the Government’s Decree No. 01/2021/ND-CP dated January 04, 2021 prescribing enterprise registration and the Government’s Decree No. 122/2020/ND-CP dated October 15, 2020 prescribing cooperation in and interconnected handling of procedures for registration of enterprises and their branches/representative offices, declarations of personnel, issuance of codes of social insurance participants, and applications for use of invoices.

3. Point a clause 2 Article 66 of the Government’s Decree No. 31/2021/ND-CP dated March 26, 2021 elaborating and providing guidelines for implementation of the Law on Investment is amended as follows: “An application for registration of capital contribution/purchase of shares/stakes which includes enterprise registration information of the economic organization to which the foreign investor will make capital contribution or whose shares/stakes are purchased by the foreign investor; business lines; list of owners, members/partners or founding shareholders, list of owners, members/partners or shareholders that are foreign investors (if any); holding of charter capital by the foreign investor before and after making capital contribution to or purchasing shares/stakes of the economic organization; actual transaction value of the contract for capital contribution or purchase of shares/stakes; information on the investment project of the economic organization (if any)”.

4. Depending on the satisfaction of conditions for connection and sharing of information between the National Enterprise Registration Information System and the Electronic Identification and Authentication System, the electronic authentication as prescribed in clause 5 Article 12 and clause 5 Article 93 of this Decree shall be applied according to the roadmap published on the National Business Registration Portal.

5. The Minister of Finance of Vietnam promulgates forms used in enterprise registration and household business registration in accordance with regulations herein.

6. Ministers, heads of ministerial agencies, heads of Governmental agencies, Chairpersons of People’s Committees of provinces or central-affiliated cities, Chairpersons of People’s Committees of communes, wards, and special zones, and the regulated entities of this Decree are responsible for the implementation of this Decree.

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|  | **ON BEHALF OF THE GOVERNMENT  PP. THE PRIME MINISTER DEPUTY PRIME MINISTER     Nguyen Chi Dung** |