

CIRCULAR

**GUIDING THE LAW ON TAX ADMINISTRATION WITH REGARD TO TAX
REGISTRATION**

Pursuant to the Law on Tax administration and its guiding documents;

Pursuant to the Law on Tax, the Ordinance on Fees and Charges and their guiding documents;

Pursuant to the Law on Enterprise and its guiding documents;

Pursuant to the Government's Decree No. 118/2008/ND-CP of November 27, 2008 on defining the functions, tasks, powers and organizational structure of the Ministry of Finance.

At the proposal of the Director of the General Department of Taxation;

The Minister of Finance promulgate the Circular guiding the law on tax administration with regard to tax registration

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Circular guide the dossiers, the procedures for tax registration; for changing tax registration information, invalidating tax codes; the responsibilities for managing and using tax codes.

Article 2. Subjects of application

This Circular is applicable to the following organizations and individuals:

1. Organizations, households and individuals producing, trading, providing goods and services.
2. Individuals earning incomes subject to personal income tax.
3. Organizations and individuals responsible for deducting and paying tax to the State budget as prescribed by law.
4. Organizations authorized to collect fees and charges.
5. Foreign organizations without Vietnamese's legal status, foreign individuals doing independent business in Vietnam in accordance with Vietnam's law and earning incomes in Vietnam.

6. Other organizations and individuals related to tax issues such as: Project management board, non-business units, organizations and individuals without tax liability but eligible for tax refund or receiving aid from abroad.

7. Other organizations and individuals making payment to the State budget.

Article 3. Tax codes

1. Tax code is a serial of digits encrypted under a uniform principles and issued to tax payers as prescribed by the Law on Tax and the Ordinance on Fees and Charges (hereinafter referred to as law provisions on tax), including export tax payers and import tax payers. Tax codes are used for identifying tax payers and uniformly managed nationwide

2. The structured tax code is a serial of digits separated into the following groups:

$N_1N_2 N_3N_4N_5N_6N_7N_8N_9 N_{10} N_{11}N_{12} N_{13}$

Among which:

- The first two digits N_1N_2 indicate the province that issue the tax code specified in the list of provincial codes.
- Seven digits $N_3N_4N_5N_6N_7N_8N_9$ numbered from 0000001 to 9999999. The digit N_{10} is for check
- Ten digits from N_1 to N_{10} are issued to the primary unit and its associate enterprises.
- Three digits from $N_{11}N_{12}N_{13}$ are ordinal numbers from 001 to 999 issued to the units affiliated to the primary unit and the associate enterprises.

3. The principles of tax code issuance

a) An organization or individual specified in this Circular shall be issued with a sole tax code for the whole operation as from the tax registration until the shutdown, except for the cases specified in Point d, dd, e in this Clause. Tax codes are used for the declaration and payment of all kinds of tax payable by tax payers, including the tax payers doing various business or operate in various localities.

The issued tax codes must not be issued to other tax payers. When a business organization shuts down, its tax code shall be invalidated and must not be reused.

The tax code issued to a tax payer being a business household owner of an individual shall not be changed during their entire lives, including the case such individuals resume their business after an interval.

The tax code of an enterprise after the business transformation shall be retained.

For enterprises established under the Law on Enterprise, the tax codes are also the enterprise codes.

b) The 10-digit tax codes ($N_1N_2 N_3N_4N_5N_6N_7N_8N_9 N_{10}$) shall be issued to:

The organizations and individuals specified in Article 2, except for the cases specified in Point c Clause 3 this Article.

c) The 13-digit tax codes (N1N2 N3N4N5N6N7N8N9 N10 N11N12N13) shall be issued to:

- The branches, representative offices and business offices of enterprises having tax liability directly declared and paid to the tax authorities;
- Non-business units affiliated to general companies, affiliated to enterprises having tax liability.

The organizations and individuals specified in this Point are called “affiliated units”, the units having “affiliated units” are called “managing units” Before the affiliated units apply for the tax registration at the tax authorities in charge, their managing units must put them on the “List of affiliated units” in order for the tax authorities to issued the 13-digit tax codes.

d) Issuing tax codes to tax payers being contractors and investors that enter into petroleum contracts.

For petroleum exploration and extraction (hereinafter referred to as petroleum contracts), the 10-digit tax codes shall be issued to: The operator (joint companies) under each petroleum contract; the joint enterprises of petroleum contracts signed in form of joint contracts.

In case the petroleum contract requires that each contractor, investor must separately fulfill their own tax liability, the contractors, investors that sign the contract shall be issued with 13-digit tax codes (including contractors and investors being the operators and the contractors receiving the distributed profit) under the 10-digit tax code of the operator in order to declare, pay and settle tax on each petroleum contract.

dd) Issuing tax codes to foreign contractors applying for direct tax payment to the tax authorities

The foreign contractors and sub-contractors applying for direct tax payment to the tax authorities shall be issued with 10-digit tax codes in accordance with the signed contracts.

e) Issuing tax codes to the Vietnam party paying tax on the foreign contractor’s behalf

The Vietnam party signing contracts with foreign contractors and sub-contractors not applying for direct tax payment to the tax authorities are responsible for declaring and paying tax for the foreign party. The Vietnam party shall be issued with the 10-digit tax code for declaring and paying tax for foreign contractors and foreign sub-contractors.

Chapter II

SPECIFIC PROVISIONS

Section 1. DOSSIERS AND PROCEDURES FOR TAX REGISTRATION

Article 4. Tax registration dossier quantity and time limits for settlement.

1. Time limits for tax registration

a) Enterprises established and operated under the Law on Enterprise must comply with the Government's Decree No. 43/2010/ND-CP on April 15, 2010 on enterprise registration.

b) The organizations and individuals engaging in business and production having tax liability that are eligible for tax refund must apply for tax registration within 10 working days as from:

- Being issued with the Certificate of operation, the License for establishment, operation or the Investment certificate;
- Starting the business with regard to organizations not subject to compulsory business registration, or households, individuals subject to compulsory business registration without being issued with the Certificate of business registration;
- Taking on the liability to deduct and pay tax on behalf of other organizations and individuals;
- Starting to collect fees and charges as prescribed by law;
- Taking on the income tax liability (the day when an individual earns income);
- Taking on the VAT refund as prescribed by law provisions on tax with regard to project owners (or the authorized representatives such as the management board), the foreign primary contractor;
- Taking on the tax liability on non-agricultural land.

2. The time for settling the dossiers: 03 (three) working days as from receiving the complete tax registration dossier as prescribed (applicable to the procedures for reorganizing enterprises and invalidating tax codes).

3. The tax payer shall submit 01 (one) dossier (applicable to the procedures for reorganizing enterprises and invalidating tax codes).

Article 5. Tax registration dossiers

1. The tax registration dossiers of tax payers being enterprises established under the Law on Enterprise (including their affiliated units)

Enterprises established and operated under the Law on Enterprise shall apply for tax registration as prescribed in Article 19, 20, 21, 22, 23 and 33 of the Government's Decree No. 43/2010/ND-CP on April 15, 2010 on enterprise registration and its current guiding documents.

2. Tax registration dossiers of tax payers being production and trading organizations not being established under the Law on Enterprise and their affiliated units.

a) For production and trading organizations

The tax registration dossier includes:

- The tax registration declaration sheet under the form No. 01-DK-TCT promulgated together with of this Circular and the list enclosed with the tax registration declaration sheet (if any);
- The copy (no authentication required) of the Certificate of business registration; the Investment certificate or the Decision on establishment.

In case the production and trading organizations are the managing units with affiliated units, the affiliated units must be included in the "List of affiliated units". The tax

authorities in charge of the managing units shall issue tax codes to the managing units and the affiliated units in the “List of affiliated units”, including the affiliated units situated in other provinces. The managing units are responsible for notifying the tax codes (13-digit) to their affiliated units. The tax authorities in charge of the managing units is responsible for notifying the tax codes (13-digit) to tax authorities in charge of the affiliated units.

In case the managing units establish more affiliated units, they must send the application to the tax authorities in charge for the issuance of tax codes to the newly-established affiliated units, and put them on the “List of affiliated units”.

The tax code registration of the newly-established affiliated unit includes:

- The Notice of the establishment of the branch, representative office or business office under the form No. 07-MST promulgated together with this Circular;
- The copy (no authentication required) of the Decision on the establishment of the affiliated unit.

b) For affiliated units

- The tax registration declaration sheet under the form No. 02-DK-TCT promulgated together with of this Circular and the list enclosed with the tax registration declaration sheet (if any); The 13-digit tax code notified by the managing unit must be written on the tax registration declaration sheet;
- The copy (no authentication required) of the Certificate of business registration; the Investment certificate or the Establishment decision.

The local tax authorities in charge of the affiliated unit shall issue the Certificate of tax registration based on the tax registration dossier of affiliated units and the 13-digit tax code notified by the tax authorities in charge of the managing unit.

3. Tax registration dossiers of tax payers being business individuals and households.

- The tax registration declaration sheet under the form No. 03-DK-TCT promulgated together with of this Circular;
- The copy (no authentication required) of the Certificate of business registration (if any);
- The copy (no authentication required) of the ID card or passport.

The business households and business individuals are only allowed to apply for business registration at one location. In case business households or business individuals employ more than 10 employees, they must be transformed into enterprises and apply for enterprise registration as prescribed in the Government's Decree No. 43/2010/ND-CP on April 15, 2010.

4. Tax registration dossiers of foreign contractors and foreign sub-contractors applying for direct tax payment to the tax authorities

a) Foreign contractors and foreign sub-contractors directly signing contracts with the investors

For foreign contractors being the general contractors or primary contractors signing contracts with the investors, the tax registration dossier comprises:

- The tax registration declaration sheet under the form No. 04-DK-TCT promulgated together with of this Circular;
- The copy (no authentication required) of the Contractor license (or the equivalent issued by competent agencies);
- The copy (no authentication required) of the Operation office certificate (or the equivalent issued by competent agencies, if any);
- The list of sub-contractors enclosed with the contract (if any).

Based on the tax registration dossier of the contractor, the local tax authorities shall issue the 10-digit tax code as prescribed.

b) For foreign contractors signing joint venture contracts in Vietnam.

In case the parties establish the Joint management board, the Joint management board shall be issued with the 10-digit tax code in order to declare, pay and settle tax as prescribed.

The tax registration dossier comprises:

- The tax registration declaration sheet under the form No. 04-DK-TCT promulgated together with of this Circular;
- The copy (no authentication required) of the Contractor license (or the equivalent issued by competent agencies);
- The copy (no authentication required) of the Operation office certificate (or the equivalent issued by competent agencies, if any);
- The list of sub-contractors and the parties participating in the joint venture enclosed with the contract (if any)

In case the parties take separate works and independently determine their receipts, they may apply for tax registration separately to declare, pay and settle tax as prescribed by current law provisions on tax.

5. The tax registration dossier of the Vietnam party paying tax on behalf of the foreign contractor, foreign sub-contractors

The tax registration dossier comprises:

- The tax registration declaration sheet under the form No. 04.1-DK-TCT promulgated together with of this Circular;

In case the Vietnam party needs to settle and verify the tax amount paid on behalf of the foreign contractor, the Vietnam party must provide the tax authorities in charge with 01 (one) dossier including: the copy (no authentication required) of the contract, the documents and materials related to the contract signed with foreign contractors in order to serve the tax settlement and certify the fulfillment of tax liability (if any).

6. Tax registration dossiers of tax payers being contractors and investors signing petroleum contracts.

a) For the Operator and the joint venture enterprise

The tax registration dossier comprises:

- The tax registration declaration sheet under the form No. 01-DK-TCT promulgated together with of this Circular and the list enclosed with the tax registration declaration sheet (if any);
- The copy (no authentication required) of the Investment certificate (if any);

The Operator shall enumerate the petroleum contractors and investors on the “List of foreign contractors and foreign sub-contractors”. The tax authorities in charge of the Operator shall issue the 10-digit tax code to the Operator and issue the 13-digit tax code to each contractor and investor in the “List of foreign contractors and foreign sub-contractors” made by the operator. The Operator is responsible for notifying the tax codes (13-digit) to their contractors and investors. The tax authorities in charge of the Operator shall issue the 13-digit tax code to the tax authorities in charge of the investors and contractors.

b) For contractors and investors (including the contractors that receive the distributed profit)

The tax registration dossier comprises:

- The tax registration declaration sheet under the form No. 02-DK-TCT promulgated together with of this Circular; The 13-digit tax code notified by the Operator must be written on the tax registration declaration sheet;
- The copy (no authentication required) of the Investment certificate;

The local tax authorities in charge of the area where the offices of the contractors, the investors are situated shall issue the Certificate of tax registration based on the tax registration dossier of petroleum contractors, investors and the tax code notified by the tax authorities in charge of the Operator.

7. The tax registration dossier of tax payers being individuals liable for personal income tax including:

- The tax registration declaration sheet under the form No. 05-DK-TCT promulgated together with of this Circular;
- The copy (no authentication required) of the ID card or passport (of foreigners).

8. Tax registration dossiers of tax payers being diplomatic missions, consular offices and representative bodies of international organizations in Vietnam (eligible for VAT refund)

Using the tax registration declaration sheet under the form No. 06-DK-TCT promulgated together with of this Circular;

9. Tax registration dossiers of tax payers being organizations authorized to collect tax, fees, charges and other revenues as prescribed by law; the project owners, the organizations eligible for personal income tax without activities of production, business or services.

Using the tax registration declaration sheet under the form No. 01-DK-TCT promulgated together with of this Circular (only declare the index 1, 3, 9, 14).

10. For some particular industries and professions licensed by Ministries and sectors (such as credit, lawyers, notarization, petroleum, medical insurance and other professional industries), such licenses may be used as the substitute of the Certificate of business registration, Establishment decision, Investment certificate in the tax registration dossiers.

11. For individuals paying non-agricultural land levies, tax authorities shall issue the tax code when receiving the dossier on non-agricultural land levies of the first year.

Article 6. Location of tax registration dossier submission

1. Enterprises and their affiliated units established under the Law on Enterprise shall submit the tax registration dossier at Business registration agencies as prescribed in the Government's Decree No. 43/2010/ND-CP on April 15, 2010 on enterprise registration.

2. Other enterprises, organizations and their affiliated units shall apply for tax registration at the Department of Taxation in charge.

3. Organizations and individuals making tax deduction and tax payment on other's behalf shall apply for tax registration at the tax authorities in charge of the area where their offices are situated. For individuals paying personal income tax via the paying agencies, the registration declaration sheet shall be submitted at the paying agencies and such agencies shall collect and submit the registration declaration sheet to the tax authorities in charge.

4. Individuals liable for personal income tax that pay tax directly shall apply for tax registration at the tax authorities in charge of the locality where the taxable incomes are earned, or where the permanent/temporary residence is registered

5. Cooperatives, artels, business households, business individuals shall apply for tax registration at local Sub-department of taxation of the district, town or provincial cities.

Article 7. Tax registration dossier receipt

1. For enterprises established and operated under the Law on Enterprise, tax authorities shall implement the procedures for enterprise registration information exchange between the tax authorities and the current business registration agencies.

2. The receipt of dossier from organizations and individuals not established under the Law on Enterprise is carried out as follows:

Tax official shall receive and append the receipt stamp, specifying the receipt time, the document quantity under the list of tax registration dossiers if the tax registration dossiers are directly submitted at the tax authorities. The tax official shall issue an appointment note specifying the date of returning the tax registration results. The time limit for returning the results must not exceed the time limit specified in this Circular.

For tax registration dossiers sent by post, tax officials shall append the date stamp specifying the date of receipt.

For electronic tax registration, the receipt of tax registration dossiers shall be made via the electronic transaction system.

Tax officials shall check the tax registration dossier. If the tax registration dossier needs to be supplemented, the tax authorities shall notify the submitter within 01 (one) working day (in case of direct submission) or within 02 (two) working days as from the dossier receipt (for dossiers sent by post or via electronic transaction).

Article 8. Issuing the tax registration certificate

The tax registration certificates are issued to the organizations and individuals specified in Point b, c, d, dd and e Clause 3 Article 3 of this Circular, excepted for that established and operated under the Law on Enterprise.

1. Time limits for issuing the tax registration certificate

The tax authorities must issue the tax registration certificate within 03 (three) working days as from receiving the complete tax registration dossier.

2. The tax registration certificate

a) The tax registration certificate: the tax payers that complete the procedures and tax registration dossiers shall be issued with the Tax registration certificate under the form No. 10-MST promulgated together with this Circular (except for individuals liable for personal income tax and the cases eligible for tax code notification).

b) The personal tax code card: individuals liable for personal income tax that complete the procedures and tax registration dossiers shall be issued with the personal tax code card under the form No. 12-MST promulgated together with this Circular

c) Notifying tax codes: The cases eligible for tax code notification under the form No. 11-MST promulgated together with of this Circular include:

- Tax payers engaged in new business activities or expanding the business to other localities without establishing new branches of affiliated units;
- Business individuals or group of business individuals without ID cards or Certificate of business registrations;
- Individuals paying non-agricultural land levies;
- The Vietnam party paying tax on behalf of the foreign contractors, foreign sub-contractors;
- Non-business units, armed forces;
- Economic organizations of political organizations, socio-political organizations, social organizations, socio-professional organizations.
- Other organizations and individuals having tax liability that are not eligible for tax registration certificates.

3. Reissuing the tax registration certificates

The reissuance of tax registration certificates and personal tax code cards (except for enterprises established under the Law on Enterprise) shall be carried out within 03 (three) working days as from being requested by tax payers.

The reissuance of the tax registration certificates and personal tax code card is specified as follows:

- a) For tax registration certificates being lost or damaged, the tax payers must make the declaration to the tax authorities in charge for the reissuance of the tax registration certificates. The dossier on the tax registration certificate reissuance includes the “Application for the tax registration certificate reissuance” under the form No. 13-MST.
- b) Reissuing the tax registration certificate when the content is changed: when the content of the tax registration certificate is changed, the tax payer must implement the procedures as guided in Article 11 of this Circular in order to be reissued with the new tax registration certificate.
- c) Reissuing the personal tax code cards: individuals of whom the personal tax code cards are damaged may submit the application for another the personal tax code card to the tax authorities under the form No. 13-MST. In the application, the following information must be specified: the tax code, the full name, the ID number or passport number (for foreigners), the previous place of application. When changing cards, the old cards must be returned to the tax authorities.
4. Reissuing the tax codes notification: the tax payers specified in Point c Clause 2 this Article wishing to be reissued with another tax codes notification shall submit the application to the tax authorities in charge under the form No. 13-MST. The following information must be specified in the application: the tax code previously notified, the full name and ID number (for individuals).

Article 9. Guidance on some specific cases

1. If a tax payer issued with the tax code engages in new business or production or expands the business engages in new business or production or expands the business to other provinces or cities (without establishing new branches or affiliated units), such tax payers must apply for tax registration at the tax authorities in charge of the area where new business activities or business expansion arise as prescribed by law provisions on tax. Tax payers being enterprises or organizations shall use the declaration form No. 01-DK-TCT, the affiliated units of enterprises or organizations shall use the declaration form No. 02-DK-TCT enclosed with the contract or the license for new business activities, license for business expansion to apply for tax registration at the Department of Taxation in charge of the province or city where the new business activities or business expansion arise. The tax payer must write the issued tax code on registration declaration sheet;
2. Business households, business individuals transferring the business from the husband to the wife, from the parent to the child (including the sale of business establishment) must notify the tax authorities for tax code reissuance. In case the recipient has been issued with the personal tax code, such tax code shall be used for declaring and paying the arising tax.
3. Some provisions on personal tax codes
 - Individuals paying personal income tax via multiple paying organizations shall apply for tax registration at one paying organizations for the tax code issuance. Individuals shall notify their tax codes to other paying organizations for them to make tax declaration and tax payment using those tax codes. If an individual simultaneously pays personal income tax and does business, the personal income tax code shall be used for declaring and paying tax on the business under the form No. 03-DK-TCT (the issued tax code shall be

written in the tax code box of the sheet). If a business individual is already issued with the tax code, such tax code shall be used for declaring and paying personal income tax. Individuals shall implement the procedures for tax declaration and tax payment under the form No. 05-DK-TCT promulgated together with this Circular (Write the issued tax code on the tax code box)

- The tax authorities shall issue and notify the tax code to the tax payers after obtaining their complete personal information.

- In case the business household or business individual engages in new business activities or expands their business to other localities than that where the tax code is registered, the 10-digit tax code shall be used for declaring and paying tax. When the tax authorities find that one individual possess more than one 10-digit tax code, the 10-digit tax codes issued after the first one shall be revoked.

- Owners of private enterprises liable for personal income tax must use their personal tax codes to declare, pay and settle tax, not to use the tax codes of private enterprises to declare and deduct such personal income tax amount.

Section 2. CHANGING THE TAX REGISTRATION INFORMATION

Article 10. Responsibilities and time limits for notifying the change of registration information

1. The enterprises established under the Law on Enterprise shall notify the change of tax registration information as prescribed in Article 45 the Government's Decree No. 43/2010/ND-CP and its guiding documents.

2. Other organizations, households and individuals must notify the tax authorities in charge within 10 (ten) days as from the change occurs under the form No. 08-MST promulgated together with this Circular.

Article 11. Dossiers and procedures for changing information

1. Changing the name of the business establishment: when changing the name, the business establishment must make additional declaration to the tax authorities in charge. The dossier includes:

- The tax registration declaration sheet under the form No. 08-MST promulgated together with of this Circular;

- The tax registration certificate (original).

- The copy (no authentication required) of the Certificate of business registration adjusted in accordance with the new name;

Within 03 (three) working days as from receiving the complete additional declaration from the business establishment, the tax authorities shall reissue the tax registration certificate to the business establishment under the new name using the tax code previously issued and revoke the old tax registration certificate.

2. Changing the business location: when the business location is change, the tax payer must notify the tax authorities in charge for implementing the procedures for moving. The tax codes are retained in all cases of changing the business locations.

a) Changing the business location within the same province:

The dossier includes: the tax registration amendment sheet under the form No. 08-MST specifying the change of the business location.

For tax payers directly under the management of the Department of Taxation, the dossiers shall be sent to the Department of Taxation in order to adjust the information about the new address of the tax payers. The Department of Taxation in charge of the tax payers is responsible for updating the adjusted information on the tax registration data system within 02 (two) working days as from receiving the complete amendment dossier.

For the tax payer directly under the management of the Sub-department of Taxation, the dossier shall be made into 02 (two) set and sent to the Sub-department of Taxation where the tax payer moves out and the Sub-department of Taxation where the tax payer moves in. The Sub-department of Taxation where the tax payer moves out must notify the tax payment status of the tax payer under the form No. 09-MST and send it to the Sub-department of Taxation where the tax payer moves in and to the Department of Taxation within 03 (three) working days as from receiving the dossier requesting the change of the location.

b) Changing the business location to other provinces:

- Where the tax payer moves out. The dossier includes:

- + The location change notification;
- + The tax registration certificate (original);
- + The notification of the tax declaration and tax payment of the moving unit under the form No. 09-MST promulgated together with of this Circular.

Within 03 (three) working days as from receiving the dossier on the change of location from the tax payer, the tax authorities where the tax payer moves out shall revoke the tax registration certificate, make the notification of the tax payment status of the tax payer under the form No. 09-MST and send 01 (one) copy to the tax payers and 01 (one) copy to the tax authorities where the tax payer moves in.

- Where the tax payer moves in: Within 05 (five) working days as from being issued with the new Business license or Investment certificate... under the new address, the tax payer must apply for tax registration at the tax authorities where they move in.

The tax registration dossier comprises:

- + The tax registration declaration sheet (specifying the tax code previously issued);
- + The copy (no authentication required) of the Business license or the Investment certificate issued by competent agencies where they move in.

Within 03 (three) working days as from receiving the complete and accurate tax registration dossier, the tax authorities must issue the new tax registration certificate to the tax payer and retain the tax code previously issued.

3. Notifying other changes of the tax registration declaration sheet:

When changing the declared information, the tax payer must notify the tax registration information amendment under the “Tax registration amendment” form No. 08-MST promulgated together with this Circular within 05 (five) days as from the change is made.

The additional tax registration dossier comprises:

- The tax registration declaration amendment under the form No. 08-MST;
- The copy (no authentication required) of the additional business registration certificate, or the license for establishment and operation, or the Investment certificate for the changes of information that require the reissuance of the additional business registration certificate or the license for Establishment and operation or the Investment certificate;
- The list enclosed with the initial tax registration declaration sheet (if any).

Article 12. Location for submitting tax registration information amendment dossiers

1. Enterprises and their affiliated units established under the Law on Enterprise shall submit the tax registration information amendment dossiers at Business registration agencies as prescribed in the Government's Decree No. 43/2010/ND-CP on April 15, 2010 on enterprise registration.

2. Other organizations and individuals shall submit the tax registration information amendment dossier at the tax authorities in charge.

Article 13. Receiving tax registration information amendment dossiers

The tax authorities are responsible for receiving the tax registration information amendment dossiers from tax payers and updating the amended information on the tax registration data system.

For the changes of the contents on the tax registration certificate, the tax authorities shall make the appointment note for the reissuance of the tax registration certificate within 03 (three) working days as from receiving the complete dossier on the information changes.

Section 3. TAX CODE INVALIDATION

Article 14. Tax code invalidation

Tax code invalidation is the procedures of the tax authorities for determining that the tax code is no longer valid in the tax registration data system. The tax authorities shall revoke the tax registration certificate and publicly announce the list of the invalidated tax codes.

The business organizations and business individuals that shut down or reorganize the enterprises must follow the procedures for tax code invalidation. For individuals dead, missing or incapable of civil acts as prescribed by law, the tax authorities in charge shall invalidate the tax codes as prescribed.

When an organization resumes their operation after their tax code is invalidated, they must apply for tax registration in order to be issued with the new tax code. When an individual takes on new tax liability after their tax code is invalidated, they must follow the procedures for tax registration at the tax authorities for reusing the tax code previously issued.

Article 15. Dossiers and procedures for tax code invalidation

1. For enterprises, business households, business individuals and their affiliated units

a) For enterprises, business households, business individuals

The dossier on tax code invalidation comprises:

- The tax registration certificate (original).
- The copy (no authentication required) of the Decision on the enterprise dissolution or the Decision on the implementation of bankruptcy procedures; or the shutdown announcement of the business household or business individual.

Within 02 (two) working days as from receiving the notification from the agency competent to issue the Certificate of business registration, Investment certificate, operation license, or from the tax payer on the dissolution, the shutdown or the reorganization of the enterprise, the tax authorities must announce the shutdown and the tax code invalidation of the enterprise.

After receiving the notification from the tax authorities, tax payers must submit the relevant documents and settle the tax liability with the tax authorities in charge as prescribed.

Within 10 (ten) working days as from receiving the documents related to the settlement of the tax liability from the tax payer, the tax authorities shall carry out tax settlement inspection as prescribed by the Law on Tax administration and its current guiding documents

b) For affiliated units:

When the tax code of the managing unit is invalidated, the tax codes of its affiliated units shall also be invalidated. The managing unit is responsible for notifying their shutdown to their affiliated units. The affiliated units are responsible for implementing the procedures for invalidating their tax codes within 10 (ten) days as from being notified by their managing units of the shutdown. The dossier comprises:

- The tax registration certificate (original).
- The notification of shutdown of the managing unit.

Within 05 (five) working days after invalidating the tax code of the managing unit, the tax authorities in charge of the managing units must notify the Departments of Taxation in the provinces and cities where the affiliated units are situated of the tax code invalidation of the managing unit so that the Departments of Taxation can inspect the implementation of the procedures for tax code invalidation of the affiliated units. If the tax codes of affiliated units are not invalidated, the tax authorities shall request them to implement the procedures for invalidating the tax codes as prescribed.

If an affiliated unit still operates after the managing unit is dissolved, bankrupt or shut down, they must implement the procedures for invalidating the affiliated tax code and apply for new tax registration with the tax authorities as an independent unit. In case the affiliated units still use the 13-digit tax codes under the tax code of the managing units after the managing unit has shut down, such tax codes are considered illegal.

2. For tax payers that stop declaring and paying tax without making statement to the tax authorities

If there is no feedback after the deadline for declaration submission and tax payment and 3 notifications requesting the submission of the tax declaration is sent to the tax payer, the tax authorities shall contact the local authorities to collect information about the actual existence of the tax payer.

a) In case the tax payer no longer does business but still resides in the locality, the tax authorities shall request them to implement the law provisions on tax or invalidate the tax code if they have no demand for doing business.

b) In case the tax payer no longer does business at the registered address and their trace is unidentifiable, the tax authorities shall cooperate with local authorities to make the written certification of the non-existence of the business at the registered address of the tax payer. The tax authorities shall update the information on the tax registration database, announce the tax payer's status and cooperate with competent State agencies to implement the procedures for revoking the Certificate of business registration, enterprise registration and invalidate the tax code as prescribed by the Law on Enterprise, the Law on Tax administration and their guiding documents.

3. For individuals dead, missing or incapable of civil acts

For individuals dead, missing or incapable of civil acts as prescribed by law, the tax authorities in charge shall implement the procedures for tax code invalidation based on the relevant documents from competent agencies certifying the death, the missing or the civil act incapability of the individuals.

Section 4. TAX REGISTRATION WHEN REORGANIZING ENTERPRISES

Article 16. Dividing, separating, merging and consolidating enterprises

1. Dividing enterprises:

a) For divided enterprises:

The divided enterprises must implement the procedures for tax code invalidation at the tax authorities when the Decision on enterprise division is made.

The dossier includes:

- The written request for tax code invalidation
- The copy (no authentication required) of the Decision on enterprise division;
- The tax registration certificate (original).

Within 03 (three) working days as from receiving the complete dossier, the tax authorities must announce the shutdown and the tax code invalidation of the enterprise.

b) For new enterprises established from the divided enterprise:

The new enterprises established from the divided enterprise must apply for tax registration with the tax authorities within 10 (ten) days as from being issued with the Certificate of business registration. The dossiers and procedures shall comply with law provisions on new enterprise registration.

2. Separating enterprises:

a) For separated enterprises:

In case there are changes in the tax registration information after being separated, the separated enterprise must implement the procedures for changing the tax registration information within 10 (ten) days as from being issued with the Certificate of business registration. The dossier includes

- The copy (no authentication required) of the Decision on enterprise separation;
- The Certificate of business registration;
- The tax registration declaration amendment under the form No. 08-MST;

Within 03 (three) working days as from receiving the complete dossier, the tax authorities must implement the procedures for adjusting tax registration information of the separated enterprise in the tax code management system. The separated enterprise still uses the tax code and tax registration certificate previously issued to fulfill the tax liability.

In case the changes of the tax registration information cause changes of the tax registration certificate information, the tax authorities shall reissue the tax registration certificate to the tax payer as prescribed.

b) For new enterprises established from the separated enterprise:

The new enterprises established from the separated enterprise must apply for tax registration with the tax authorities within 10 (ten) days as from being issued with the Certificate of business registration.

The dossiers and procedures shall comply with law provisions on new enterprise registration.

3. Merging enterprises:

The acquirer company (the enterprise into which the companies merge) shall retain the tax code and bear responsibilities for the tax liability of the acquiree. The acquiree company (the companies that merge into the acquirer company) shall have their tax code invalidated.

a) The acquiree company:

When the Merger contract is made as prescribed by the Law on Enterprise, the acquiree company must implement the procedures for tax code invalidation at the tax authorities. The dossier includes:

- The written request for tax code invalidation
- The copy (no authentication required) of the Merger contract.

Within 03 (three) working days as from receiving the complete dossier, the tax authorities must announce the shutdown and the tax code invalidation of the acquiree companies.

b) The acquirer company:

Within 10 (ten) days as from being issued with the Certificate of business registration, the acquirer company must implement the procedures for tax registration information

adjustment (in case the merger causes changes of the tax registration information). The dossier includes:

- The copy (no authentication required) of the Certificate of business registration;
- The tax registration declaration amendment under the form No. 08-MST;

4. Consolidating enterprises:

The consolidated enterprise (the transferee company) is the new enterprise that have every property, right, obligation and interest from the consolidating enterprises (the transferor companies) The transferor company shall have their tax code invalidated.

a) The transferor companies:

When the Consolidation contract is made as prescribed by the Law on Enterprise, the transferor companies must implement the procedures for tax code invalidation at the tax authorities. The dossier includes:

- The written request for tax code invalidation
- The copy (no authentication required) of the Consolidation contract.

Within 03 (three) working days as from receiving the complete dossier, the tax authorities must announce the shutdown and the tax code invalidation of the transferor company.

b) The transferee company:

Within 10 (ten) days as from being issued with the Certificate of business registration, the transferee company must implement the procedures for tax registration in order to be issued with the new tax registration certificate. The dossiers and procedures shall comply with law provisions on new enterprise registration.

Article 17. Selling enterprises:

1. Enterprises established and operated under the Law on Enterprise shall comply with the Government's Decree No. 43/2010/ND-CP on April 15, 2010 on enterprise registration and its current guiding documents.

2. For enterprises not being established under the Law on Enterprise

When the enterprise sale contract, the sold company must send the written notification enclosed with the enterprise sale contract, the original Enterprise registration certificate and the tax settlement to the tax authorities.

Within 03 (ten) days as from being issued with the Certificate of business registration, the buyer must implement the procedures for tax registration at the tax authorities. The registration comprises:

- Tax registration declaration sheet;
- The copy (no authentication required) of the new Certificate of business registration;
- The copy (no authentication required) of the enterprise sale contract;

Within 03 (three) working days as from receiving the complete and valid tax registration dossier, the tax authorities must issue the tax registration certificate to the buyer.

The tax code of the enterprise shall be retained after the sale. In case an affiliated enterprise becomes an independent enterprise after being sold, or an enterprise becomes an affiliated enterprise of another enterprise, the Article 18 of this Circular shall apply.

Article 18. Converting an affiliated unit into an independent unit and vice versa

The affiliated unit wishing to be converted into an independent unit and vice versa must apply for another tax registration within 10 (ten) days as from being issued with the Certificate of business registration in order to be issued with the new tax code by the tax authorities. The tax settlement and the procedures for tax code invalidation at the tax authorities must be carried out before the conversion.

The registration comprises:

- The tax registration declaration under the form No. 01-DK-TCT;
- The copy (no authentication required) of the new Certificate of business registration;

An independent unit being converted into an affiliated unit of another independent unit shall be issued with the 13-digit tax code under the tax code of the new managing units. The converted unit must implement the procedures for tax code invalidation at the tax authorities before the conversion. The new managing unit must apply for additional tax registration, put one more affiliated unit on the List of affiliated units for the tax authorities to issue the 13-digit tax code. The new affiliated unit shall apply for tax registration at the tax authorities in charge as prescribed.

An affiliated unit of an independent unit being converted into an affiliated unit of another independent unit must implement the procedures for invalidating the old tax code. The new managing unit must add the tax registration on the List of affiliated units for the tax authorities to issue the 13-digit tax code to the new affiliated unit. The new affiliated unit shall apply for tax registration at the tax authorities in charge as prescribed.

Article 19. Business suspension

Organizations and individuals suspending their business must send written notification to the tax authorities in charge within 05 (five) day before the suspension. The notification must specify the reasons, the starting time and the ending time of the suspension. The suspension duration in the notification must not exceed 01 (one) year. After the duration written on the notification, if the business is still suspended, the organizations or individuals must notify the business registration agency or the tax authorities within 05 (five) days before the next suspension day. The total suspension duration must not exceed 02 (two) consecutive years as prescribed by the Law on Enterprise. Before the suspension, the organizations or individuals must pay off the tax arrears to the State budget.

Enterprises established and operated under the Law on Enterprise must submit the application for business suspension at the business registration agencies as prescribed by the Law on Enterprise and its current guiding documents.

Chapter III

RESPONSIBILITIES FOR MANAGING AND USING TAX CODES

Article 20. Responsibilities of tax payers

1. Tax payers are responsible for making declaration and applying for tax codes, making additional declaration of the tax registration information adjustment as prescribed in this Circular. When shutting down or suspending the business, the tax payers must notify the tax authorities and shall only use the tax code for fulfilling the tax liability.
2. The tax payers must write their tax codes on the transaction papers such as: invoices, sale receipts, accounting books, business contracts and other documents, materials related to the tax liability determination. The tax payers must use their tax codes when opening deposit accounts at banks or other credit institutions. For papers, documents and receipts without the tax code section, the tax payers must write their tax codes on the upper-right corner of the first page of such materials. The units printing their own invoices or using printed invoices must have their tax codes printed on each invoice.
3. Tax payers are responsible for notify their information changes so that tax authorities shall issue the tax registration certificate accordingly. Enterprises established and operated under the Law on Enterprise shall comply with the Government's Decree No. 43/2010/ND-CP on April 15, 2010 on enterprise registration and its current guiding documents. Tax payers are responsible for fulfilling the tax liability with the tax authorities and customs agencies (for export and import activities) before shutting down, suspending or reorganize the enterprises as prescribed.
4. If the tax registration certificate or the tax code is not issued after the time limit for issuing the tax codes expires, the tax payer may file complaints to the tax authorities in charge of tax code issuance. If there is no reply after 05 (five) working days as from the complaint is filed, the tax payer may file complaints to the superior tax authorities.
5. It is prohibited to lend, erase, damage or forge tax registration certificates and personal tax code cards.

Article 21. Responsibilities of tax authorities

1. The tax authorities shall provide form of tax registration declaration sheets, guide the procedures, issue the tax codes and the tax registration certificates punctually. In case the tax registration dossier of the tax payer is not complete or the information is not accurate, the tax authorities shall notify the tax payer within 03 (three) working days as from receiving the dossier, specify the insufficient or in accurate contents and request the supplement or amendment.
2. The tax authorities are responsible for using the tax codes in the management of tax payers and write the tax codes on every transaction papers with tax payers such as: the tax payment notice, the penalty notice, the collection order, the decision on administrative sanctions, the tax inspection record.
3. The tax authorities are responsible for handling and keeping the tax registration dossiers and issuing the tax registration certificates. The tax authorities shall develop and manage the tax code system of tax payers and update the changed tax registration information on the tax code management system of the computer network.
4. The tax authorities are responsible for cooperate with relevant Ministries and sectors to integrate the tax codes into the existing information system of the Ministries and sectors in charge of the tax payer management.

5. The General Department of Taxation is responsible for promptly and sufficiently providing functional agencies with the information about the tax payers to whom the tax codes have been issued as prescribed.

Article 22. Responsibilities of business registration agencies

Business registration agencies shall issue the enterprise code and cooperate in the tax code issuance with regard to business households, business individuals and other organizations and individuals as prescribed by current law provisions.

Article 23. Responsibilities of Ministries, sectors and relevant agencies

State Treasuries are responsible for updating the tax codes of all tax payers during the management of the tax amount being paid to the State Treasuries and performing the relevant tasks such as: tax refund, extracting and transferring money from deposit accounts of tax payers to the account of the State budget when receiving the tax collection orders, exchanging information about the tax amount paid by tax payers between the State Treasury and the tax authorities at the same level.

State Treasuries, commercial banks and credit institutions shall display their tax codes in the account opening dossier of the tax payer and the account transfer receipts

Ministries, sectors and line management agencies are responsible for providing information about the business status of tax payers when being requested in writing and notifying the changed information of tax payers (such as dissolution, bankruptcy, the revocation of the Certificate of business registration, the reorganization of enterprises); adding the tax code section in the forms and documents related to the tax payers under their management, updating the tax code information of the tax payer on their data system, cooperating in exchanging information with the Ministry of Finance, enhancing the management and facilitating the production and business of tax payers.

Chapter IV

HANDLING VIOLATIONS

Article 24. For tax payers

The tax payers committing violations of tax registration and incorrectly using tax codes shall be handled as prescribed in the Law on Tax and legal documents on handling administrative violations of tax.

Article 25. For tax authorities and tax officials

The heads of the tax authorities are responsible for strictly implementing the provisions on tax code registration and issuance. The tax officials committing violations of tax registration shall be handled as prescribed by the Law on Tax administration, the Law of Officials and Officers and their guiding documents

Chapter V

ORGANIZING THE IMPLEMENTATION

Article 26. Effect

1. This Circular takes effect on July 01, 2012.

2. This Circular supersedes the Circular No. 85/2007/TT-BTC on July 18, 2007 of the Ministry of Finance guiding the implementation of the Law on Tax administration with regard to tax registration; annuls the form No. 01-DK-TNCN used for individuals paying personal income tax promulgated together with the Circular No. 175/2010/TT-BTC on November 05, 2010 of the Ministry of Finance on amending and supplementing the Circular No. 84/2008/TT-BTC on September 30, 2008 of the Ministry of Finance guiding the implementation of a number of articles of the Law on personal income tax and the Government's Decree No. 100/2008/ND-CP detailing a number of articles of the Law on Personal income tax.

Article 27. Implementation responsibilities

1. The tax payer issued with the tax codes under the Circular No. 79/1998/TT-BTC on June 12, 1998, the Circular No. 68/2003/TT-BTC on July 17, 2003; the Circular No. 80/2004/TT-BTC on August 13, 2004; the Circular No. 10/2006/TT-BTC on February 14, 2006 and the Circular No. 85/2007/TT-BTC on July 18, 2007 of the Ministry of Finance shall continue to use the issued tax codes.

2. The General Department of Taxation is responsible for organizing the tax registration, the tax code issuance, the tax registration certificate issuance and the tax code management.

During the course of implementation, organizations and individuals are recommended to send feedbacks on the difficulties to the Ministry of Finance for resolution./.

	<p style="text-align: center;">FOR THE MINISTER DEPUTY MINISTER</p> <p style="text-align: center;">Do Hoang Anh Tuan</p>
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