

**DECREE 43-2010-ND-CP
ON
ENTERPRISE REGISTRATION**

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Ha Noi, 15 April 2010

**DECREE
ON
ENTERPRISE REGISTRATION**

The Government

Pursuant to the *Law on Organization of the Government* dated 25 December 2001;

Pursuant to the *Law on Enterprises* dated 29 November 2005;

Pursuant to the *Law on Investment* dated 29 November 2005;

Pursuant to the *Law on Tax Management* dated 29 November 2005;

Having considered the proposal of the Minister of Planning and Investment;

Decrees:

CHAPTER I

General Provisions

Article 1 *Governing scope*

This Decree provides detailed regulations on application files, order and procedures for enterprise registration and for household business registration; and regulates business registration bodies and State administration of enterprise registration.

Article 2 *Applicable entities*

This Decree applies to the following entities:

1. Domestic organizations and individuals; and foreign organizations and individuals undertaking enterprise registration pursuant to the law of Vietnam.
2. Individuals, groups of individuals, and families registering their household business pursuant to this Decree.
3. Business registration offices.
4. Tax offices.

5. Other organizations and individuals involved in enterprise registration.

Article 3 *Interpretation of terms*

In this Decree, the following terms shall be construed as follows:

1. *Enterprise registration* prescribed in this Decree comprises both business registration items and tax registration items applicable to all forms of enterprise established in accordance with the *Law on Enterprises*. *Enterprise registration* comprises both registration to establish a new enterprise and registration of a change of registered enterprise items.
2. *Enterprise registration certificate* means the written or electronic document which a business registration office issues to an enterprise and which records information about business registration and tax registration which such enterprise has registered.

An enterprise registration certificate shall be both the business registration certificate and tax registration certificate of the enterprise.

3. *National system of information about enterprise registration* means the professional system of information about enterprise registration as formulated and operated by the Ministry of Planning and Industry presiding over co-ordination with other relevant agencies, in order to send, receive, store and express data or to process other data assisting the work of enterprise registration. *National system of information about enterprise registration* shall comprise both the national enterprise registration information portal and the national database on enterprise registration.
4. *National enterprise registration information portal* means a website via which organizations and individuals may conduct enterprise registration online and access information about enterprise registration, and which assists business registration offices in their work of issuing enterprise registration certificates.
5. *National database on enterprise registration* means the collection of data on enterprise registration throughout the whole country. Information in an application file for enterprise registration which is retained on this database shall have legal validity as original information about such enterprise.

Article 4 *Principles for resolution of procedures for enterprise registration*

1. The person establishing an enterprise shall make a declaration in the application file for enterprise registration and shall be legally liable for the completeness, legality, truthfulness and accuracy of information declared in such application file.
2. Business registration offices shall be liable for the validity of application files for enterprise registration but shall not be liable for any breaches by an enterprise which occur either before or after the enterprise has conducted enterprise registration.
3. Business registration offices shall not resolve disputes between members and shareholders of a company with each other or with other organizations and individuals throughout the operational process.

4. Measures for compulsory enforcement of tax administrative decisions relating to enterprise tax code numbers shall be implemented in accordance with the *Law on Tax Management* and its implementing guidelines.

Article 5 *Right to establish enterprise and obligation of person establishing enterprise to conduct enterprise registration*

1. Individuals and organizations have the right to establish an enterprise in accordance with law, which right shall be protected by the State.
2. A person establishing an enterprise shall have the obligation to conduct enterprise registration in accordance with the provisions of this Decree and other relevant legal instruments.
3. It shall be strictly prohibited for business registration bodies and other agencies to cause difficulties to organizations and individuals while receiving files for enterprise registration and while resolving enterprise registration.
4. Ministries, ministerial equivalent bodies, people's councils and people's committees at all levels shall not be permitted to issue regulations on enterprise registration for specific application within their respective branches or localities.
5. Enterprises shall be responsible to conduct registration of changes to registered enterprise items within ten (10) business days from the date of the decision on such change, except where the law contains some other provision.
6. Enterprises shall be responsible to lodge their financial statements with the business registration office in accordance with law.

Article 6 *Letter requesting enterprise registration and enterprise registration certificate*

1. Contents of a letter requesting enterprise registration shall comprise both business registration items and tax registration items.
2. Enterprise registration certificates shall be issued to enterprises operating pursuant to the *Law on Enterprises*. An enterprise registration certificate shall comprise the contents stipulated in article 25 of the *Law on Enterprises* and article 26 of the *Law on Tax Management*, which contents shall be recorded on such certificate on the basis of the contents of the letter requesting enterprise registration.
3. The Ministry of Planning and Investment shall stipulate the standard forms for an enterprise registration certificate and for a letter requesting enterprise registration, which forms shall be uniformly applicable nationwide.
4. Enterprises which were issued with a business registration certificate or with a business and tax registration certificate prior to the effective date of this Decree shall not be required to exchange them for an enterprise registration certificate. Enterprises shall be issued with a [new] enterprise registration certificate when they register changes in their registered enterprise items.

5. If any enterprise wishes to change its business registration certificate or its business and tax registration certificate for an enterprise registration certificate without changing any of the registered business items or registered tax items, it should lodge a letter requesting the exchange of such certificate enclosing the original of its business registration certificate and original of its tax registration certificate, or the original of its business and tax registration certificate, with the business registration office in order to be issued with an enterprise registration certificate.

Article 7 *Lines of business*

1. Lines of business shall, with the exception of prohibited lines of business, be recorded and coded on enterprise registration certificates in accordance with Level 4 of the system of economic lines [or branches] of Vietnam.

The specific contents of Level 4 economic sub-lines shall be recorded in accordance with the Decision¹ on the system of economic lines of Vietnam issued by the Ministry of Planning and Investment.

The coding of lines of business for which business is registered on enterprise registration certificates only has significance for statistical work.

The person establishing the enterprise shall, based on the system of economic lines of Vietnam, choose the line of business and record its code number in the letter requesting enterprise registration. The business registration office shall then conduct a comparison and record the line of business, including its code number, on the enterprise registration certificate.

2. In the case of conditional lines of business provided for in other legal instruments, the line of business shall be recorded on the enterprise registration certificate in accordance with the line of business provided for in such legal instrument.
3. If any line of business does not appear in the system of economic lines but is provided for in another legal instrument, the line of business shall be recorded on the enterprise registration certificate in accordance with the line of business provided for in such other legal instrument.
4. A business registration body shall notify the Ministry of Planning and Investment (General Department of Statistics) of any line of business not appearing on the system of economic lines of Vietnam nor in any other legal instrument, in order for the Ministry to consider adding a new code number.
5. Conditional lines of business shall be as stipulated in Laws of the National Assembly, Ordinances of the National Assembly Standing Committee and Decrees of the Government. The issuance and provision of regulations on conditional lines of business not in accordance with authority shall be strictly prohibited. In the case of conditional lines of business, an enterprise shall have the right to conduct business in such line as from the date it satisfies all conditions in accordance with law. State administration of conditional lines of business and inspection of compliance by enterprises with such conditions shall fall within the jurisdiction of specialized branch bodies in accordance with specialized branch law.

¹ Allens Arthur Robinson footnote: See Decision 10-2007-QD-TTg of the Prime Minister dated 23 January 2007 for a full list of the business lines.

6. In the case of lines of business which require practising certificates, the conditions for issuance of such certificates and their use in the production and business operation of an enterprise shall be implemented in accordance with specialized branch law.

Article 8 *Enterprise code numbers*

1. Each enterprise shall be issued with one unique code number which shall be called its enterprise code number. This code number shall be both the business registration code number and the tax code number of such enterprise.
2. The enterprise code number shall exist throughout the entire operational process of the enterprise and shall not be issued to any other organization or individual. When an enterprise terminates its operation, its enterprise code number shall no longer be valid, and shall not be re-used.

Code numbers for private enterprises shall be implemented in accordance with the law on tax.

3. Enterprise code numbers shall be kept on the national information system on enterprise registration and shall be recorded on enterprise registration certificates.
4. The enterprise code number shall be used, throughout the entire operational process from establishment up until termination of operation, in order to declare all types of tax payable including where an enterprise conducts business in a number of different lines of business or conducts business and/or production activities in different geographical areas.
5. Code numbers for subsidiary units of an enterprise shall be issued for the branches, representative offices and business locations of such enterprise².

CHAPTER II

Duties and Powers of Business Registration Bodies and State Administration of Enterprise Registration

Article 9 *Business registration bodies*

1. Business registration bodies shall be organized at the level of cities and provinces under central authority (hereinafter referred to as *provincial level*) and at the level of districts, townships and towns under provincial authority (hereinafter referred to as *district level*) and shall comprise:
 - (a) At the provincial level: Business registration offices within Departments of Planning and Investment (hereinafter referred to as *provincial business registration offices*).

Hanoi City and Ho Chi Minh City may establish one or two additional provincial business registration offices, which shall be consecutively numbered. The Municipal People's Committee shall make a decision on establishment of any additional provincial business registration office.

² Allens Arthur Robinson footnote: Each subsidiary unit will have its own code number, see article 33.3.

The People's Committee of Hanoi City, Ho Chi Minh City, Hai Phong, Da Nang and Can Tho respectively, after reaching agreement with the Ministry of Home Affairs and the Ministry of Planning and Investment, shall consider conducting a pilot scheme of transferring business registration offices to operate in the form of income-earning professional entities.

- (b) At the district level: A business registration office shall be established in any district, township or town under provincial authority which has had, in the two most recent years, an average annual number of five hundred (500) or more household businesses and co-operatives registering new establishments.

If a business registration office is not established at the district level, the district People's Committee shall assign its planning and financial office (hereinafter referred to as *district business registration offices*) to conduct registration of household businesses as stipulated in article 11 of this Decree.

2. Provincial business registration offices and district business registration offices shall have their own bank accounts and seals.

Article 10 *Duties, powers and responsibilities of provincial business registration offices*

1. To directly receive files for enterprise registration and to consider their validity, and to issue or refuse to issue enterprise registration certificates to enterprises.
2. To co-ordinate in the formulation, management and operation of a national system of information about enterprise registration, and to transfer data from the local database on enterprise registration to the national database on enterprise registration; and to supply information on enterprise registration within the locality to the provincial people's committee, to the local tax Division, to relevant agencies, and to organizations and individuals on request.
3. To require enterprises to report on their business status as prescribed in article 163.1(c) of the *Law on Enterprises*; and to activate implementation of the annual reporting regime by enterprises.
4. To inspect directly, or to request the authorized State body to inspect, enterprises on the basis of the items in their files for enterprise registration; to provide guidance to district business registration offices on the order and procedures for household business registration; and to provide guidance to enterprises and persons establishing enterprises on the order and procedures for enterprise registration.
5. To request an enterprise to temporarily suspend conduct of business in a conditional line of business upon discovery that such enterprise fails to fully satisfy the conditions stipulated by law, and at the same time to report the matter to the competent State body to deal with in accordance with law.
6. To revoke an enterprise registration certificate of an enterprise in the circumstances stipulated in article 59 of this Decree.
7. To register all other forms as stipulated by law.

Article 11 *Duties, powers and responsibilities of district business registration bodies*

1. To directly receive files for registration from household businesses and to consider their validity, and to issue or refuse to issue household business registration certificates.

2. To co-ordinate in the formulation, management and operation of an information system on household businesses operating within the locality; and to report periodically to the district people's committee, to the provincial business registration office and to the district tax office on household businesses within the locality.
3. To directly check household businesses according to the contents of their files for registration within the locality, and to check enterprises in co-ordination with the authorized State body; to verify the contents of registration of enterprises, branches and representative offices within the locality on request by the provincial business registration office.
4. To require household businesses to report on their business status when necessary.
5. To require a household business to temporarily suspend conduct of business in a conditional line of business upon discovery that such household business fails to fully satisfy the conditions stipulated by law, and at the same time to send a notice to the authorized State body to deal with the matter in accordance with law.
6. To revoke the registration certificate of a household business in the circumstances stipulated in article 61 of this Decree.
7. To register all other forms as stipulated by law.

Article 12 *State administration of enterprise registration*

1. The Ministry of Planning and Investment shall have the following duties, powers and responsibilities:
 - (a) To issue in accordance with its authority, or to submit to the authorized level for issuance, legal instruments on enterprise registration and household business registration, guidelines on professional and technical matters, standard forms and reporting regimes servicing the work of enterprise registration and household business registration, and registration via the internet;
 - (b) To provide guidance and professional training and development on enterprise registration for staff carrying out the work of enterprise registration;
 - (c) To organize formulation and administration of the national information system on enterprise registration in order to assist the professional work of conducting enterprise registration nationwide; to supply information on business registration to relevant Government agencies and other organizations and individuals on request; and to provide guidance to provincial business registration offices on transfer of data on enterprise registration to the national database on enterprise registration. Funding for the operation of, and for investment in development of the national information system on enterprise registration shall be provided by the State budget and other sources;
 - (d) To preside over co-ordination with the Ministry of Finance in electronic interconnection between the information system on enterprise registration and the information system on tax;
 - (dd) To issue an enterprise information newsletter for publication of announcements about registration of enterprises, and about establishment of branches and representative offices of enterprises on a nationwide basis;

- (e) To conduct international co-operation in the enterprise registration sector.
2. The Ministry of Finance shall have the following duties, powers and responsibilities:
- (a) To co-ordinate with the Ministry of Planning and Investment in interconnection of the national information system on enterprise registration and the information system on tax, aimed at facilitating enterprise registration and the exchange of information about enterprises. The Ministry of Finance shall be responsible to create enterprise code numbers and to send them to the Ministry of Planning and Investment to in turn send them to provincial business registration bodies for transfer to enterprises.
- (b) To preside over co-ordination with the Ministry of Planning and Investment in guiding the regime on collection and use of fees and charges for enterprise registration and household business registration, for registration of establishment of branches, representative offices and business locations, and for supply of information about enterprise registration.
3. The Ministry of Home Affairs shall preside over co-ordination with the Ministry of Planning and Investment to guide the management and staffing apparatus of central³, provincial and district business registration bodies; and shall regulate the standards necessary for senior staff to conduct business registration and to hold managerial positions in the system of business registration bodies.
4. The Ministry of Public Security shall co-ordinate with relevant ministries and branches in guiding verification of the personal history of persons establishing and managing enterprises.
5. The Ministry of Culture, Sports and Tourism shall be responsible to issue guidelines on naming of enterprises without breaching the historical traditions, culture, ethics and fine customs of the people, and on the use of names of famous people when naming enterprises.
6. Ministries, ministerial equivalent bodies and Government bodies shall, within the scope of their respective functions and duties, be responsible to guide conditional lines of business and conditions for conducting conditional business lines; and to announce on their websites lists of conditional lines of business, and to send such lists to the Ministry of Planning and Investment to upload onto the enterprise information portal of Vietnam.
7. People's committees of provinces and cities under central authority shall exercise State administration of enterprises and enterprise registration pursuant to the provisions in article 162 of the *Law on Enterprises*.

CHAPTER III

Registration of Enterprise Name

Article 13 *Names of enterprises*

1. The name of an enterprise must be written in Vietnamese using letters on the list of Vietnamese letters of the alphabet, and may be followed by the letters F, J, Z and W and by numbers and signs, which must be pronounceable, and must contain the following two components:

³ Allens Arthur Robinson footnote: Note article 9 only provides for provincial and district level business registration bodies.

- (a) The form of enterprise, comprising: limited liability company, in which the expression "limited liability" may be abbreviated as TNHH; shareholding company, in which the expression "shareholding" may be abbreviated as CP; partnership, in which the expression "partnership" may be abbreviated as HD; and private enterprise, in which the expression "private" may be abbreviated as TN;
 - (b) The discrete name⁴ of the enterprise.
2. An enterprise may use [the name of] a line of business or of a form of investment to compose the discrete name of the enterprise if such enterprise is registering a business in such line or if it is implementing an investment in such form.
3. The naming of State economic groups shall be subject to decisions of the Prime Minister of the Government.

Article 14 *Prohibitions with respect to naming of enterprises*

1. Names which are identical to or which cause confusion with an already registered enterprise within the entire country may not be used, excluding any enterprise which has had its business registration certificate or enterprise registration certificate revoked. This provision shall take effect from 1 January 2011.

As from the date this Decree takes effect up until from 31 December 2010, the provision on use of names which are identical to or which cause confusion shall be implemented within the scope of [all enterprises within] any one province or city under central authority [only].

2. The name of a State body or unit of the people's armed forces or the name of a political or socio-political organization may not be used to form the whole of or part of the discrete name of an enterprise, except with the agreement of such body, unit or organization.
3. When selecting the discrete name of an enterprise, it shall be prohibited to use words or signs which breach the historical traditions, culture, ethics and fine customs of the people, or the name of a famous person.

Article 15 *Identical names and names causing confusion*

1. An identical name means that the name which an enterprise requests to be registered is, as written and read in Vietnamese, in all respects the same as that of a registered enterprise.
2. Confusion with the name of another enterprise shall be deemed to be caused in the following cases:
 - (a) The name in Vietnamese of the enterprise requesting registration reads the same as the name of a registered enterprise;
 - (b) The name in Vietnamese of the enterprise requesting registration reads the same as the name of a registered enterprise except for the signs "&", "-", or the word "and";

⁴ Allens Arthur Robinson footnote: Alternative translations are "proper name" or "personal name", but "discrete name" is used throughout.

- (c) The abbreviated name of the enterprise requesting registration is identical to the abbreviated name of a registered enterprise;
- (d) The name in a foreign language of the enterprise requesting registration is identical to the name in a foreign language of a registered enterprise;
- (dd) The discrete name of the enterprise requesting registration and the discrete name of a registered enterprise are different only by virtue of one or more cardinal or ordinal numbers, or one or more letters of the Vietnamese alphabet (A, B, C and so forth) immediately following the discrete name of the enterprise, unless the enterprise requesting registration is a subsidiary of the registered enterprise;
- (e) The discrete name of the enterprise requesting registration and the discrete name of a registered enterprise are different only by virtue of the word "tan" immediately preceding or the word "moi"⁵ immediately following the name of the registered enterprise;
- (g) The discrete name of the enterprise requesting registration and the discrete name of a registered enterprise are different only by virtue of the following words: "northern", "southern", "central", "western", "eastern" or words with a similar meaning, unless the enterprise requesting registration is a subsidiary of the registered enterprise;
- (h) The discrete name of the enterprise is identical to the discrete name of a registered enterprise.

Article 16 *Other matters relevant to naming of enterprises*

1. Any enterprise which has already registered its name in compliance with the provisions of Decree 88-2006-ND-CP of the Government dated 29 August 2006 but not in compliance with article 14.1 of this Decree shall not be compulsorily obliged to register a change of name. Enterprises which have identical names or names causing confusion are encouraged and shall be facilitated to conduct their own negotiations with each other in order to register a change of name of enterprise, or to add a local place name as a component which distinguishes the discrete name of the enterprise.
2. Enterprises should, prior to registering the name of the enterprise, consult the list of currently operating companies kept on the national database on enterprise registration.
3. The business registration body has the right to agree or to refuse to agree that the proposed name for registration of an enterprise complies with law, and such decision of the business registration body shall be the final decision.

Article 17 *Dealing with cases where the name of an enterprise breaches regulations on industrial property*

1. It shall not be permitted to use a protected trade name, trademark or geographical indication of another organization or individual in order to form the discrete name of an enterprise, except with the approval of the owner of such trade name, trademark or geographical indication. Prior to registering their names, enterprises may consult the list of registered trademarks and geographical indications

⁵ Allens Arthur Robinson footnote: Both of these words mean "new", but "tan" is a Vietnamese-Chinese word and is usually placed before a noun (according to Chinese grammar) while "moi" is a pure Vietnamese word and is placed after the noun it complements.

on the database of trademarks and geographical indications kept by the National Office of Intellectual Property under the Ministry of Science and Technology.

2. The grounds for determining whether the name of an enterprise breaches industrial property rights shall be as stipulated in the law on intellectual property.

Any enterprise which gives itself a name in breach of the law on intellectual property shall be legally liable for same. If the name of an enterprise is in breach of the regulations on protection of industrial property rights, then such enterprise must register a change of its name.

3. An industrial property owner shall have the right to request the business registration body to require an enterprise with a name which infringes the industrial property rights of such owner, to compulsorily change the name for compliance. The industrial property owner shall be obliged to supply the business registration office with the necessary data prescribed in clause 4 below.
4. A business registration body shall, on receipt of a notice from an industrial property owner regarding breach of the owner's industrial property rights, issue a notice requiring the infringing enterprise to change its name. A notice from an industrial property owner must enclose:
 - (a) Valid copy of written conclusion from the authorized body concluding that use of the enterprise name is a breach of industrial property rights;
 - (b) Valid copy of the certificate of registration of the trademark or geographical indication, and extract from the national register of trademarks or geographical indications issued by the National Office of Intellectual Property for such trademark or geographical indication; valid copy of the certificate of international registration of a trademark protected in Vietnam, or copy of the International Trademark Gazette of the World Intellectual Property Organization or the Official Gazette [of Vietnam] certified by the National Office of Intellectual Property in the case of an internationally registered trademark; and data proving that the trade name was used lawfully and continuously during the period prior to registration of the trade name of the enterprise the subject-matter of the dispute.
5. The business registration office shall, within ten (10) days from receipt of all the documents prescribed in clause 4 above, issue a notice requiring the enterprise with the name in breach to change the name of the enterprise and to conduct procedures to change the name within two (2) months from the date of issuance of the notice. If the enterprise has failed to change its name as requested on expiry of the above-mentioned time-limit, the business registration body shall report to the authorized State body to deal with the breach in accordance with the law on dealing with administrative breaches in the industrial property sector.

Article 18 *Names of branches, representative offices and business locations*

1. The name of a branch, representative office or business location must be written in letters on the list of Vietnamese letters of the alphabet, and may be followed by the letters F, J, Z and W and by numbers and signs, which must be pronounceable.
2. The name of a branch, representative office or business location must include the name of the enterprise plus the phrase "branch" in the case of registration of establishment of a branch, the phrase "representative office" in the case of registration of establishment of a representative office, and the organizational form in the case of a business location.

3. Any State enterprise which converts to become a dependently accounting subsidiary [of another entity] as a result of requirements for restructure shall be permitted to retain the original name of the State enterprise as it was prior to the restructure.

CHAPTER IV

Files, Order and Procedures for Enterprise Registration and Registration of Operation of Branches and Representative Offices

Article 19 *File for enterprise registration by private enterprise*

1. Request for enterprise registration.
2. Valid copy of one of the lawful documents for personal identification of the owner of the private enterprise as stipulated in article 24 of this Decree.
3. Confirmation from the authorized body or organization of the legal capital in the case of enterprises conducting lines of business subject to legal capital requirements by law.
4. Valid copy of the practising certificate of one or more individuals as required by the regulations applicable to private enterprises conducting lines of business for which a practising certificate is required by law.

Article 20 *File for enterprise registration by multiple member limited liability company, shareholding company and partnership*

1. Request for enterprise registration.
2. Draft company⁶ charter. The draft company charter must be fully signed by the partners in the case of a partnership; by the legal representative and by members or their authorized representatives in the case of a multiple member limited liability company; and by the legal representative and by founding shareholders or their authorized representatives in the case of a shareholding company. Founding members⁷ and shareholders shall be jointly liable for the company charter complying with law.
3. List of members in the case of a multiple member limited liability company, list of partners in the case of a partnership, and list of founding shareholders in the case of a shareholding company on the standard form issued by the Ministry of Planning and Investment. The list of founding members or shareholders must be accompanied by the following:
 - (a) Valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree if the founding member or founding shareholder is an individual;
 - (b) Copy of the decision on establishment, business registration certificate, enterprise registration certificate or other equivalent document, and valid copy of one of the documents for personal

⁶ Allens Arthur Robinson footnote: The Vietnamese term for "company" encompasses "partnership".

⁷ Allens Arthur Robinson footnote: The Vietnamese term for "members" encompasses "partners of a partnership".

identification as stipulated in article 24 of this Decree in the case of an authorized representative; and the corresponding decision on authorization if the founding member or founding shareholder is a legal entity.

4. Confirmation from the authorized body or organization of legal capital in the case of companies conducting lines of business subject to legal capital requirements.
5. Valid copy of the practising certificates of partners in the case of a partnership, or of one or more individuals as required by the regulations applicable to limited liability companies and shareholding companies conducting lines of business for which a practising certificate is required by law.

Article 21 *File for enterprise registration by single member limited liability company*

1. Request for enterprise registration.
2. Draft company charter fully signed by the owner and by the legal representative if the company owner is an individual; and by the authorized representative and legal representative if the company owner is an organization. The company owner shall be liable for the company charter's compliance with law.
3. Valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree if the company owner is an individual; or decision on establishment, business registration certificate, enterprise registration certificate or other equivalent document, charter or other equivalent document if the company owner is an organization (except where the State is the company owner).
4. List of authorized representatives in the case of a single member limited liability company with a management structure organized in accordance with article 67.3 of the *Law on Enterprises*, on the standard form issued by the Ministry of Planning and Investment; together with a valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree for each authorized representative.

A valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree for the authorized representative in the case of a single member limited liability company with a management structure organized in accordance with article 67.4 of the *Law on Enterprises*.

5. Power of attorney from the owner to the authorized representative of the owner if the company owner is an organization.
6. Confirmation from the authorized body or organization of the legal capital in the case of companies conducting lines of business subject to legal capital requirements by law.
7. Valid copy of the practising certificate of one or more individuals as required by the regulations applicable to companies conducting lines of business for which a practising certificate is required by law.

Article 22 *File for enterprise registration by company established on basis of division, separation, consolidation or conversion and by merged company*

1. In the case of division of a limited liability company or shareholding company to become a number of companies of the same type, in addition to the documents stipulated in articles 20 and 21 of this Decree, the file for enterprise registration must also contain the decision on division of the company

in accordance with article 150 on the *Law on Enterprises*, the minutes of meeting of the members' council in the case of a multiple member limited liability company, or the minutes of the general meeting of shareholders in the case of a shareholding company regarding division of the company, and business registration certificate or enterprise registration certificate or other equivalent document of the company.

2. In the case of separation of a limited liability company or shareholding company to establish one or a number of new companies of the same type, in addition to the documents stipulated in articles 20 and 21 of this Decree, the file for enterprise registration of a separated company must also contain the decision on separation in accordance with article 151 on the *Law on Enterprises*, the minutes of meeting of the members' council in the case of a multiple member limited liability company, or the minutes of the general meeting of shareholders in the case of a shareholding company regarding separation of the company, and a valid copy of the business registration certificate or enterprise registration certificate or other equivalent document of the company.
3. In the case of consolidation of a number of companies of the same type into a new company, in addition to the documents stipulated in articles 20 and 21 of this Decree, the file for enterprise registration must also contain the contract on consolidation of companies in accordance with article 152 on the *Law on Enterprises*, the minutes of meeting and decision of the members' council in the case of a multiple member limited liability company, or the minutes of meeting and decision of the general meeting of shareholders in the case of a shareholding company regarding consolidation, and the business registration certificates or enterprise registration certificates or other equivalent documents of the companies being consolidated.
4. In the case of merger of one or a number of companies of the same type into another company, in addition to the documents stipulated in Chapter IV of this Decree, the file for enterprise registration of the merged company must also contain the contract on merger of companies in accordance with article 153 on the *Law on Enterprises*, the minutes of meeting and decision of the members' council in the case of a multiple member limited liability company, or the minutes of the general meeting of shareholders in the case of a shareholding company regarding the merger, and the business registration certificates or enterprise registration certificates of the merged company and of the merging companies.

An announcement of establishment of the new enterprise shall be published at the same time as notice of termination of operation of the former enterprise/s and resolution of related rights and obligations.

Article 23 *File for enterprise registration in cases of conversion*

1. In the case where a single member limited liability company converts to become a multiple member limited liability company, the application file for conversion shall comprise:
 - (a) Request for enterprise conversion;
 - (b) Charter of the converting company in accordance with article 22 of the *Law on Enterprises*;
 - (c) List of members on the standard form issued by the Ministry of Planning and Investment together with a valid copy of one of the documents for personal identification as stipulated in

article 24 of this Decree for members⁸ of the company who are individuals; or copy business registration certificate or enterprise registration certificate if the member is an organization;

- (d) Transfer contract or document certifying donation of a part of ownership of the company in a case where the company owner transfers or donates a part of ownership of the company to one or more other people; and decision of the company owner on raising additional capital contribution in a case where the company raises additional capital contribution portions from one or more other people.

The converted company must, on receipt of its enterprise registration certificate, hand in the original of the [old] enterprise registration certificate or other equivalent document of the converting company.

- 2. In the case of conversion of a multiple member limited liability company to become a single member limited liability company, the application file for conversion shall comprise:

- (a) Request for enterprise conversion;
- (b) Charter of the converted company in accordance with article 22 of the *Law on Enterprises*;
- (c) Valid copy of decision on establishment and business registration certificate or equivalent document in a case if the owner is an organization, or copy of one of the documents for personal identification as stipulated in article 24 of this Decree if the owner is an individual;
- (d) List of authorized representatives in the case of a single member limited liability company [to be] organized pursuant to the provisions in article 67.3 of the *Law on Enterprises*; or copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the authorized representative in the case of a single member limited liability company [to be] organized pursuant to the provisions in article 67.4 of the *Law on Enterprises*;
- (dd) Contract of transfer of capital contribution portion in the company;
- (e) Decision and copy minutes of meeting of the members' council on conversion of company form.

The converted company must, on receipt of its enterprise registration certificate, hand in the original of the [old] enterprise registration certificate or other equivalent document of the converting company.

- 3. In the case of conversion of a private enterprise to become a limited liability company, the application file on conversion shall comprise:

- (a) Request for conversion of enterprise;
- (b) Company charter;
- (c) List of creditors and amount of unpaid debts including taxes and the time-limits for payment; list of current employees; and list of unliquidated contracts;
- (d) List of members in accordance with article 23 of the *Law on Enterprises* in a case of conversion into a multiple member limited liability company, together with a valid copy of one

⁸ Allens Arthur Robinson footnote: The plural is used here in the original.

of the documents for personal identification as stipulated in article 24 of this Decree for a member who is an individual, and copy business registration certificate or enterprise registration certificate for a member who is an organization;

- (dd) Undertaking from the owner of the private enterprise to be personally liable to the full extent of his or her entire assets for all unpaid debts of the private enterprise, and an undertaking to make payment of all debts when they fall due;
- (e) Written agreement from parties to unliquidated contracts agreeing that the converted limited liability company shall take over and perform such contracts;
- (g) Written undertaking by the owner of the private enterprise, or agreement between such owner with other capital contributing members, to takeover and employ current employees of the private enterprise.

The converted company must, on receipt of its enterprise registration certificate, hand in the original of the [old] enterprise registration certificate or other equivalent document of the converting company.

- 4. In the case of conversion of a limited liability company into a shareholding company or vice versa, the application file shall comprise:
 - (a) Request for conversion of enterprise;
 - (b) Decision of the company owner, or decision and minutes of the members' council or of the general meeting of shareholders regarding conversion of the company;
 - (c) Charter of the company after conversion;
 - (d) List of founding members or founding shareholders or of ordinary shareholders, together with the documents prescribed in article 19.3 of the *Law on Enterprises*;
 - (dd) Contract of transfer of capital contribution portion or agreement to contribute invested capital.

The converted company must, on receipt of its enterprise registration certificate, hand in the original of the [old] enterprise registration certificate or other equivalent document of the converting company.

Article 24 *Documents for personal identification in application file for enterprise registration:*

- 1. Unexpired people's identity card or passport in the case of a Vietnamese citizen in Vietnam.
- 2. One of the following unexpired documents in the case of a Vietnamese residing overseas:
 - (a) Vietnamese passport;
 - (b) Foreign passport (or a document in lieu with equivalent validity) and one of the documents proving the person of Vietnamese origin resides overseas.
- 3. Temporary residence certification in writing issued by the competent Vietnamese body and unexpired passport in the case of a foreign individual who is permanently residing in Vietnam.
- 4. Unexpired passport in the case of a foreign individual who is not permanently residing in Vietnam.

Article 25 *Receiving files for enterprise registration*

1. The person establishing an enterprise or his or her authorized representative shall submit a complete file as stipulated in this Decree to the provincial business registration office in the locality where the enterprise [proposes to] establish its head office.
2. An application file for enterprise registration shall be received in order to upload information onto the national information system on enterprise registration when:
 - (a) It contains all the documents as stipulated in this Decree;
 - (b) The name of the enterprise has been filled in on the request for enterprise registration or the request for enterprise conversion;
 - (c) There is a contact address for the person lodging the file;
 - (d) All fees for enterprise registration have been paid.
3. After accepting an application file, the business registration office shall issue a receipt to the person submitting the file.
4. After accepting an application file for enterprise registration, the business registration body shall check its validity and then fully and accurately upload information in such file onto the national information system on enterprise registration.

If a file is invalid or if the proposed name of the enterprise does not comply with regulations, the business registration office must, within five (5) business days from the date of receipt of the file, provide written notice to the person establishing the enterprise specifying the requirements to amend or add to the file.

In a case of registration via the internet, the business registration office shall send an email to the entity registering the enterprise advising of the time for replying with the results of enterprise registration or advising which items need to be amended or supplemented (if any).

Article 26 *Procedures for co-ordinated creation and issuance of enterprise code number*

When an application file for enterprise registration fully satisfies the conditions for issuance of an enterprise registration certificate, information about such file shall be transferred to the database of the Department General of Taxation (Ministry of Finance). The Department General of Taxation shall be responsible, within two (2) business days from receipt of information from the national database of information about enterprise registration, to create an enterprise code number and to transfer it to such national database in order for the provincial business registration office to issue it to the enterprise. Information about issuance of enterprise code numbers shall be transferred to the Department General of Taxation.

If the Department General of Taxation refuses to issue an enterprise code number, it must send a notice specifying its reasons to the Ministry of Planning and Investment for transfer to the provincial business registration office to in turn notify the enterprise.

Article 27 *Enterprise registration via the internet*

1. Enterprise registration via the internet means that the person establishing the enterprise conducts enterprise registration via the national enterprise registration information portal.
2. The business registration office shall receive and consider an application file, provide guidelines on any amendments or additions [necessary], and announce the result of resolution of registration procedures via the national system of information about enterprise registration.
3. If the person establishing the enterprise does not have a digital signature, then registration via the internet may be conducted as follows: after an application file for enterprise registration has been accepted on the national system of information about enterprise registration, the enterprise shall print out from such system a document confirming that the enterprise lodged its application file via the internet. The legal representative of the enterprise shall sign such confirmation and send it to the provincial business registration office in the area where the enterprise has its head office. The provincial business registration office shall, after receipt of such confirmation, consider and issue the enterprise registration certificate to the enterprise.
4. Application files for enterprise registration lodged via the national enterprise registration information portal shall have the same legal validity as application files in paper form.

Article 28 *Time-limits for issuance of enterprise registration certificates*

1. A provincial business registration office shall, within a time-limit of five (5) business days from the date of receipt of a valid file, issue an enterprise registration certificate to an enterprise, make [entry of] registration of changes to registered enterprise items, of division, separation, consolidation, merger or conversion of enterprise, or of registration of the operation of a branch or representative office, or a notice of establishment of a business location of the enterprise.
2. If the person establishing the enterprise has not been issued with an enterprise registration certificate or has not received a notice requesting amendment or addition to the file for enterprise registration after expiry of the above-mentioned time-limit, such person has the right to lodge a complaint in accordance with the law on complaints and denunciations.

Article 29 *Issuance of enterprise registration certificates*

1. An enterprise shall be issued with an enterprise registration certificate when it satisfies all conditions stipulated in article 24 of the *Law on Enterprises*.
2. An enterprise may receive its enterprise registration certificate directly at the business registration body, or it may register and pay fees to receive it by delivery service.
3. Enterprises shall have the right to conduct their business operation as from the date of issuance of the enterprise registration certificate, except in the case of a conditional line of business.
4. Enterprises shall have the right to request the business registration body to issue copies of their enterprise registration certificates on payment of the stipulated fees.

5. An enterprise which is issued with a new enterprise registration certificate after a change of registered items must hand in its old business registration certificate, [old] enterprise registration certificate or other equivalent document.

Article 30 *Rectification of information on enterprise registration certificates*

1. If an enterprise discovers that the contents of its enterprise registration certificate are inaccurate compared to the contents of its application file, such enterprise shall have the right to request the business registration body to rectify the contents in such certificate for conformity with the contents of the lodged application file.
2. The business registration body shall receive such notice, check the application file, and reissue an enterprise registration certificate to the enterprise within two (2) business days from the date of receipt of the notice if the information in the notice from the enterprise is accurate.

Article 31 *Provision of information about contents of enterprise registration*

1. During the second week of each month, a provincial business registration office shall send a list with information about enterprises which have registered in the previous month, to the body managing the eco-technical branch at the same level and to the district business registration office. In the case of localities with [appropriate] infrastructure on information technology, this information may be sent electronically.
2. Any organization and individual may request the business registration body to supply information about the contents of enterprise registration stored on the national system of information about enterprise registration, and such applicant must pay the stipulated fees.

Article 32 *Fees for enterprise registration*

1. The person establishing an enterprise must pay fees for enterprise registration when lodging the application file for enterprise registration, which fees may be paid directly to the business registration body or remitted into the latter's account. Fees for enterprise registration shall not be refundable in a case where the enterprise is not issued with an enterprise registration certificate.
2. The Ministry of Finance shall preside over co-ordination with the Ministry of Planning and Investment to issue guidelines on the amount of fees payable for enterprise registration and for household business registration and use of such fees, ensuring that a part of fees collected shall be apportioned to cover operational expenses of business registration bodies. At least 50% of fees collected for enterprise registration shall be apportioned to cover operational expenses of business registration bodies. The amount of fees payable for enterprise registration shall apply uniformly on a nationwide basis.

Article 33 *Registration of operation of branches and representative offices, and notice of establishment of business locations*

1. Application file for registration of operation of a branch or representative office:

On establishment of a branch or representative office, the enterprise must forward a notice about such establishment to the provincial business registration office in the locality where such branch or

representative office is proposed to be established, and the notice shall contain the following particulars:

- (a) Enterprise code number;
- (b) Name and address of the head office of the enterprise;
- (c) Name of the branch or representative office proposed to be established;
- (d) Address of the location of the branch or representative office;
- (dd) Contents and scope of operation of the branch or representative office;
- (e) Full name, residential⁹ address and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree of the person who will act as head of the branch or representative office;
- (g) Full name and signature of the legal representative of the enterprise.

The notice stipulated in this clause must be accompanied by:

- Written decision together with copy minutes of meeting on establishment of the branch or representative office of the members' council in the case of a multiple member limited liability company; of the company owner, members' council or company chairman in the case of a single member limited liability company; of the board of management in the case of a shareholding company; and of the partners in the case of a partnership;
- Valid copy of the decision appointing the person who will act as head of the branch or representative office;
- Copy people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree of the person who will act as head of the branch or representative office.

In the case of branches conducting lines of business for which a practising certificate is required by law, there must also be a valid copy of the practising certificate of the head or other individuals as required by specialized branch law.

2. Notice of business location:

The business location of an enterprise may be outside the address of its registered head office. An enterprise may only establish a business location in the same province or city where the enterprise has its head office or branch. Within a time-limit of ten (10) business days from the date of a decision establishing the business location, the enterprise must forward a notice of business location to the provincial business registration office, and the notice shall contain the following particulars:

- (a) Enterprise code number;

⁹ Allens Arthur Robinson footnote: "Residential address" and "permanent residential address" are both used in this Decree.

- (b) Name and address of the head office of the enterprise, or name and address of the branch (if the business location belongs to a branch);
 - (c) Name and address of the business location;
 - (d) Operational sector of the business location;
 - (dd) Full name, residential address and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree of the person who will act as head of the business location;
 - (e) Full name and signature of the legal representative of the enterprise.
3. After receipt of a valid file from an enterprise, the provincial business registration office shall upload information onto the national information system on enterprise registration in order to request a code number for the branch, representative office [or] business location, and thereafter issue a certificate of registration of operation of the branch or representative office, or additionally record the business location on the enterprise registration certificate or on the certificate of registration of operation of the branch of the enterprise.
 4. If an enterprise establishes a branch or representative office in a province or city other than the one in which it has its head office, then within seven (7) business days from the date of issuance of the certificate of registration of operation of the branch or representative office, the enterprise must provide written notice to the provincial business registration office in the locality where the enterprise has its head office in order for the latter to make an addition to the enterprise registration file and to re-issue an enterprise registration certificate.
 5. The establishment of an offshore¹⁰ branch or representative office of an enterprise shall be implemented in accordance with the law of such offshore country.

Within thirty (30) business days from the date of official opening of an offshore branch or representative office, an enterprise must provide written notice to the provincial business registration office in the locality where the enterprise is registered. This notice must be accompanied by a valid copy of the certificate of registration of operation of the branch or representative office or an equivalent document, in order [for the provincial business registration office] to make an addition to the enterprise registration file and to re-issue an enterprise registration certificate.

CHAPTER V

File, Order and Procedures for Registration of Changes to Registered Enterprise Items

Article 34 *Registration of additions and changes to lines of business*

1. An enterprise which change its line of business must provide notice to the business registration office at which it is registered, and the contents of the notice shall comprise:

¹⁰ Allens Arthur Robinson footnote: The literal translation is "in a foreign country".

- (a) Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);
- (b) Line of business to be added or changed;
- (c) Full name and signature of the legal representative of the enterprise.

In the case of an addition or change to a line of business subject to legal capital requirements, there must also be written confirmation of the legal capital from the authorized body.

In the case of additional lines of business for which a practising certificate is required by law, there must also be a valid copy of the practising certificate of one or more individuals as required by specialized branch law.

The notice must also be accompanied by a written decision and minutes of a meeting of the members' council in the case of a multiple member limited liability company, of the general meeting of shareholders in the case of a shareholding company, and of the partners in the case of a partnership; or a decision of the company owner in the case of a single member limited liability company on the addition or change to lines of business. The decision and minutes of meeting must record clearly the contents of the amended items in the company charter.

2. Upon receipt of the notice, the provincial business registration office shall issue a receipt, and shall carry out registration of the amendment of or addition to the lines of business.

Article 35 *Registration of change of address of head office of enterprise*

1. An enterprise must, prior to a registration of a change of address of its head office, conduct procedures with the tax office relevant to such change in accordance with the law on tax.
2. When changing the address of the head office from one location to another within the same province or city under central authority where the enterprise is registered, the enterprise shall provide notice to the provincial business registration office at which the enterprise is registered, and the contents of the notice shall comprise:
 - (a) Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);
 - (b) Proposed new address of the head office;
 - (c) Full name and signature of the legal representative of the enterprise.

The notice must also be accompanied by a written decision and minutes of a meeting of the members' council in the case of a multiple member limited liability company, of the general meeting of shareholders in the case of a shareholding company, and of the partners in the case of a partnership; and a decision of the company owner in the case of a single member limited liability company [on the change of address of head office]. The decision and minutes of meeting must record clearly the contents of the amended items in the company charter.

Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the change of head office address of the enterprise.

3. When an enterprise transfers its head office to a different province or city, it shall provide notice to the business registration office of the locality where it proposes to locate its new office, and the contents of the notice shall comprise:
 - (a) Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);
 - (b) Proposed new address of the head office;
 - (c) Full name and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree, and permanent residential address and signature of the legal representative of the enterprise.

The notice sent to the business registration office in the locality where the enterprise proposes to establish the new head office must be accompanied by a copy of the amended charter of the company and a list of members in the case of a multiple member limited liability company, a list of authorized representatives in the case of a single member limited liability company with its management structure organized pursuant to article 67.3 of the *Law on Enterprises*, a list of founding shareholders in the case of a shareholding company, and a list of partners in the case of a partnership; a written decision together with minutes of meeting of the members' council in the case of a multiple member limited liability company, of the general meeting of shareholders in the case of a shareholding company, and of the partners in the case of a partnership; a decision of the company owner in the case of a single member limited liability company, or the decision of the owner of a private enterprise.

Upon receipt of the notice, the business registration office in the locality where the enterprise proposes to establish the new head office shall issue a receipt; and shall carry out registration of the transfer of the address of the head office and re-issue an enterprise registration certificate to the enterprise.

Within five (5) business days from the date of re-issuance of the enterprise registration certificate, the business registration office in the locality where the enterprise has established its new head office shall forward a copy of the new enterprise registration certificate to the business registration office in the locality where the enterprise was formerly registered.

4. A change of address of head office of an enterprise shall not change the rights and obligations of such enterprise.

Article 36 *Registration of change of name of enterprise*

1. An enterprise which changes its name shall provide a notice to the business registration office at which the enterprise was issued with its enterprise registration certificate, and the contents of the notice shall comprise:
 - (a) Current name of the enterprise, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);

- (b) Proposed new name;
- (c) Full name and signature of the legal representative of the enterprise.

The notice must be accompanied by a written decision together with minutes of meeting of the members' council in the case of a multiple member limited liability company, of the general meeting of shareholders in the case of a shareholding company, or of the partners in the case of a partnership; and a decision of the company owner [on the change of name] in the case of a single member limited liability company. The decision and minutes of meeting must record clearly the contents of the amended items in the company charter.

- 2. Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the change of name if the new name of the enterprise is consistent with the provisions on naming of enterprises.
- 3. A change of name of an enterprise shall not change the rights and obligations of such enterprise.

Article 37 *Registration of changes of partners in partnership*

In the case of admission of a new partner or termination of the status of a partner as stipulated in clauses 1, 2 and 3 of article 138 of the *Law on Enterprises*, the partnership shall forward a notice to the business registration office where the partnership is registered, and the contents of the notice shall comprise:

- 1. Name, enterprise code number, tax code number or code number of business registration certificate (if the partnership does not yet have an enterprise code number and a tax code number).
- 2. Full name and address and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree, and permanent residential address of the new partner and/or of the partner whose status as partner within the partnership has been terminated.
- 3. Signatures of all partners or the authorized partner, but not the signature of the person whose status as a partner has been terminated.
- 4. Amended items in the partnership charter.

The notice must also enclose copy people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree of the new partner.

Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the change of membership of the partnership.

Article 38 *Registration of change of legal representative of limited liability company or shareholding company*

In the case of a change of the legal representative of a limited liability company or shareholding company, the company shall provide notice to the business registration office where it is registered, and the contents of the notice shall comprise:

- 1. Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number).

2. Full name and address and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree, and position and permanent residential address of the existing legal representative and of the replacement legal representative of the company.
3. Full name and signature of the chairman of the members' council (in the case of a multiple member limited liability company), of the company owner or chairman of the board of management or chairman of the company (in the case of a single member limited liability company), or of the chairman of the board of management (in the case of a shareholding company). If the chairman of the members' council, chairman of the company or chairman of the board of management is absent from his or her place of residence, is in temporary detention, is incapable of being aware of or controlling his or her acts due to mental or other illness, or refuses to sign the notice of the company, then the full names and signatures of members of the members' council or of the company owner or of the members of the board of management attending and voting unanimously in favour of the change of legal representative of the company must be included.

The notice must be accompanied by the decision on the change of legal representative and copy minutes of meeting of the members' council in the case of a multiple member limited liability company, or of the general meeting of shareholders in the case of a shareholding company if the change of legal representative of the company results in a change of contents of the company charter, or of the board of management of a shareholding company in a case where the change of legal representative of the company does not change the contents of the company charter; or the decision on the change of legal representative made by the company owner in the case of a single member limited liability company; and copy number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree of the replacement legal representative of the company.

The decision and minutes of meeting of the members' council or general meeting of shareholders or the decision of the company owner must specify the items amended in the company charter.

Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the change of legal representative of the limited liability or shareholding company.

Article 39 *Registration of change in invested capital of owner of private enterprise*

In a case of an increase or decrease of registered invested capital, the owner of a private enterprise shall provide notice of change of capital to the business registration office at which the enterprise is registered, and the contents of the notice shall comprise:

1. Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number).
2. Amount of invested capital formerly registered, amount of capital to be registered after the change, and date of change of invested capital.
3. Full name and signature of the enterprise owner.

Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the change in invested capital of the enterprise.

Article 40 *Registration of change in charter capital or capital contribution ratio*

1. A company which increases or decreases its charter capital or changes its capital contribution ratios shall provide notice to the business registration office where it is registered, and the contents of the notice shall comprise:
 - (a) Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);
 - (b) Full name, address, nationality and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree, or number of decision on establishment and enterprise code number of each member (in the case of a multiple member limited liability company), of the company owner and authorized representatives (in the case of a single member limited liability company), of the founding shareholders (in the case of a shareholding company), and of the partners (in the case of a partnership);
 - (c) Capital contribution ratio of each member (in the case of a multiple member limited liability company) or of each founding shareholder (in the case of a shareholding company), and authorized ownership ratio of each authorized representative in the case of a single member limited liability company with its management structure organized as stipulated in article 67.3 of the *Law on Enterprises*;
 - (d) Amount of charter capital formerly registered, amount of charter capital after the proposed change, and date and method of increase or decrease of capital;
 - (dd) Full name, nationality and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree, permanent residential address and signature of the legal representative of the company or of the authorized partner in the case of a partnership, and of the chairman of the members' council in the case of a limited liability company and of the chairman of the board of management in the case of a shareholding company.

The notice must be accompanied by the written decision on change of charter capital of the company and copy of the minutes of meeting of the members' council (in the case of a multiple member limited liability company), or of the general meeting of shareholders (in the case of a shareholding company); or the decision on the change made by the company owner (in the case of a single member limited liability company). The decision and minutes of meeting of the members' council or general meeting of shareholders or the decision of the company owner must specify the items amended in the company charter.

In the case of decrease in charter capital, the enterprise must include an undertaking to make full payment of debts and other asset obligations after the decrease in capital, and must also include financial statements of the company for the most recent period as from the date of the decision to decrease charter capital. The financial statements must be certified by an independent auditor in the case of a shareholding company in which foreign ownership is more than fifty (50) per cent.

Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the increase or decrease in the capital of the company.

2. Decreases in charter capital of a single member limited liability company shall not be registered.

3. In the case of decrease in capital of an enterprise engaged in a line of business subject to legal capital requirements, the enterprise shall be permitted to register a decrease in charter capital only if the registered capital after such decrease will not be lower than the amount of legal capital prescribed for such line of business.
4. Charter capital of a shareholding company does not include the value of shares carrying the right to be offered for sale.

Article 41 *Registration of change of founding shareholder of shareholding company*

1. Registration of change of founding shareholder of a shareholding company in the circumstances stipulated in article in 84.3 of the *Law on Enterprises*:

The company shall provide a notice to the business registration office where the company is registered, and the contents of the notice shall comprise:

- (a) Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);
- (b) Name and address of the head office, and enterprise code number or decision on establishment in the case of a founding shareholder being an organization, or full name and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree in the case of a founding shareholder being an individual who has failed to implement the undertaking on capital contribution and the share of capital remaining unpaid of such shareholder;
- (c) Name and address of the head office, and enterprise code number or decision on establishment in the case of an organization, or full name and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree in the case of an individual who has agreed to contribute a make up share of capital [for the share of capital remaining unpaid by the founding shareholder referred to in sub-clause (b)] and share of contributed capital after the make up contribution is made;
- (d) Full name and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree and signature of the legal representative of the company.

The notice must be accompanied by the written decision and copy minutes of the general meeting of shareholders on the change of founding shareholder as a result of failure by a shareholder to implement its undertaking on capital contribution; list of founding shareholders after the change; copy decision on establishment, enterprise registration certificate or other equivalent document, and valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the authorized representative and the corresponding decision on authorization in the case of an organization or copy people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree in the case of an individual agreeing to contribute the make up share of capital.

The decision and minutes of the general meeting of shareholders must specify the items amended in the company charter.

Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the change of founding shareholders of the company.

2. Registration of change of founding shareholder of a shareholding company in the circumstances stipulated in article 84.5 of the *Law on Enterprises*:

The company shall provide a notice to the business registration office at which the company is registered, and the contents of the notice shall comprise:

- (a) Name, enterprise code number, tax code number or code number of business registration certificate (in a case where the enterprise does not yet have an enterprise code number and a tax code number);
- (b) Name and address of the head office, and enterprise code number or decision on establishment in the case of a founding shareholder being an organization, or full name and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree in the case of a founding shareholder being an individual; capital contribution portions of the assignor and of the assignee;
- (c) Full name and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree and signature of the legal representative of the company.

The notice shall be accompanied by the decision and copy minutes of the general meeting of shareholders on the change of founding shareholder; the list of founding shareholders after the change; contract on assignment of shareholding and documents proving the assignment has been completed; copy decision on establishment, and valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the authorized representative and the corresponding decision on authorization in the case of the assignee founding shareholder being an organization; or copy people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree in the case of the assignee founding shareholder being an individual. The decision and minutes of the meeting of the general meeting of shareholders must specify the items amended in the company charter.

Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the change of founding shareholder of the company.

3. Registration of change of founding shareholder as a result of a shareholder donating its shareholding:

Registration of a change of founding shareholders as a result of a shareholder donating its shareholding shall be implemented the same as for a case of assignment of shareholding, except that instead of a contract on assignment of shareholding and documents proving the assignment has been completed, the contract on donation of shareholding shall be required.

Article 42 *Registration of change of members of multiple member limited liability company*

1. In the case of admission of a new member, the company shall provide a notice to the business registration office where the company is registered, and the contents of the notice shall comprise:

- (a) Name, enterprise code number, tax code number or code number of business registration certificate (in a case where the enterprise does not yet have an enterprise code number and a tax code number);
- (b) Name, enterprise code number and address of the head office in the case of a [new] member being an organization; or full name, nationality and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree in the case of a [new] member being an individual; value of capital contributed and portion of capital contributed, date of capital contribution, type of asset contributed as capital, and quantity and value of each type of asset contributed as capital by the new member;
- (c) Portion of capital contribution of current members as changed after admission of the new member;
- (d) Charter capital of the company after admission of the new member;
- (dd) Full name and signature of the legal representative of the company.

The notice shall be accompanied by the decision and copy minutes of meeting of the members' council on admission of the new member and a document evidencing the capital contribution portion of the new member to the company. Copy decision on establishment, and valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the authorized representative and the corresponding decision on authorization in the case of the member being an organization; or copy people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree in the case of member being an individual. The decision and minutes of the general meeting of shareholders must specify the items amended in the company charter.

Upon receipt of the notice, the business registration office shall issue a receipt, and shall carry out registration of the change of membership and the increase of charter capital of the company.

2. In the case of a change of membership arising from assignment of a share of capital, the company shall provide a notice to the business registration office where it is registered, and the contents of the notice shall comprise:
 - (a) Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);
 - (b) Name and address of the head office in the case of an organization; or full name, nationality and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree in the case of an individual; share of capital of the assignor and of the assignee;
 - (c) Share of capital of all members after the assignment;
 - (d) Time for implementation of the assignment;
 - (dd) Full name and signature of the legal representative of the company.

The notice must be accompanied by the assignment contract and by a document evidencing the completion of the assignment as certified by the company; copy decision on establishment, and valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the authorized representative and the corresponding decision on authorization if the new member is an organization; or copy people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree if the new member is an individual.

Upon receipt of the notice, the business registration office shall issue a receipt and shall carry out registration of the change of membership of the company.

3. In the case of a change in membership as a result of inheritance, the company shall provide a notice to the business registration office where it is registered, and the contents of the notice shall comprise:
 - (a) Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);
 - (b) Full name and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree, and nationality and share of capital of the member being the legator and of each legatee;
 - (c) Date of inheritance;
 - (d) Full name and signature of the legal representative of the company.

The notice must be accompanied by a document proving inheritance by the legatee/s was lawful, and a valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the legatee/s.

Upon receipt of the notice, the business registration office shall issue a receipt and shall carry out registration of the change in membership of the company.

4. In the case of registration of a change in membership as a result of a member failing to implement the undertaking to contribute capital as stipulated in article 39.3 of the *Law on Enterprises*, the company shall provide a notice to the business registration office where the company is registered, and the contents of the notice shall comprise:
 - (a) Name, enterprise code number, tax code number or code number of business registration certificate (if the enterprise does not yet have an enterprise code number and a tax code number);
 - (b) Name and address of the head office, and full name and number of people's identity card, passport or other lawful personal identification as stipulated in article 24 of this Decree; nationality, and share of contributed capital of [both] the member having failed to implement the undertaking on share of capital and of the person having agreed to contribute such unpaid share of capital;
 - (c) Full name and signature of the legal representative of the company.

The notice shall be accompanied by the decision and copy minutes of meeting of the members' council on the change in membership as a result of failure by a shareholder to

implement its undertaking on capital contribution; and the list of remaining shareholders after the change. The decision and minutes of the meeting of the members' council must specify the items amended in the company charter.

Upon receipt of the notice, the business registration office shall issue a receipt and carry out registration of the change in membership of the company.

5. Registration of a change in membership as a result of a member donating its share of capital:

Registration of a change of member as a result of a member donating its share of capital shall be implemented the same as for a case of assignment of the share of capital, except that instead of a contract on assignment and document proving the assignment has been completed, the contract on donation of the share of capital shall be required.

Article 43 *Registration of change of owner of single member limited liability company*

If a company owner assigns the entire charter capital to an individual or organization, then the assignee must register the change of company owner, and the file for registration of such change shall comprise:

1. Notice of change of registered enterprise items, signed by the owner or its legal representative and also signed by the new owner or its legal representative.
2. Valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the assignee if an individual; or business registration certificate, enterprise registration certificate or decision on establishment if the assignee is an organization; and valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the authorized representative.
3. Amended and/or supplemented charter of the company.
4. Assignment contract and document proving that the assignment of capital has been completed.

Upon receipt of the application file for registration of the change in the enterprise, the business registration office shall issue a receipt and carry out registration of the change of owner of the company.

Article 44 *Registration of change of owner of a private enterprise as a result of sale or donation of the enterprise, or as a result of death or disappearance of the owner*

If the owner of a private enterprise sells or donates the enterprise, or in a case where such owner dies or disappears, then the purchaser, donee or legatee must register such change of enterprise owner, and the application file shall contain the following contents:

1. Notice of change of owner of private enterprise signed by both the seller or donor on the one hand, and the purchaser or donee on the other hand; and signed by the legatee in a case of the owner dying or disappearing.
2. Valid copy of one of the documents for personal identification as stipulated in article 24 of this Decree of the purchaser, donee or legatee.

3. Contract of purchase and sale or contract of donation, and a document proving completion of the assignment or donation; in a case of the owner dying or disappearing, a certificate and/or announcement of disappearance of the owner of the private enterprise from the court; and in the case of inheritance, a document certifying the legal right to inherit.

Upon receipt of the application file for registration of the change from the enterprise, the business registration office shall issue a receipt and carry out registration of the change of owner of the private enterprise.

Article 45 *Registration of change of registered tax items*

1. In a case where an enterprise changes its registered tax items without changing its registered business items, the enterprise shall provide a notice to the provincial business registration office in the locality where the enterprise has its head office, and the contents of the notice shall comprise:
 - (a) Name, head office address, enterprise code number and date of issuance of business registration certificate, tax registration certificate or enterprise registration certificate;
 - (b) Registered tax items which are to be changed and contents of the change.
2. The business registration office shall receive the application file and upload information from it onto the national database on enterprise registration in order to transfer such information to the database of the Department General of Taxation, and shall also archive the notice in the enterprise registration file.

Article 46 *Registration of change in registered items and/or registered operation pursuant to court decision*

An enterprise must register changes if there are changes in its registered items and/or registered operation pursuant to the decision of a court. In addition to all the documents stipulated in this Chapter, the file for registration of these changes shall contain a valid copy of the verdict or decision of the court which has taken legal effect.

Article 47 *Registration of change of registered operational items of a branch, representative office or business location, and notice of termination of operation of a branch, representative office or business location*

1. When there is a change of registered items of a branch, representative office or business location, the enterprise concerned shall send a notice to the provincial business registration office in the locality where such branch or representative office has its main office, in order for the change to be made to the registration of operation of such branch or representative office.
2. When a branch or representative office transfers [location of] its office to a different province or city to that where it is registered, the enterprise concerned shall send notices to both the provincial business registration office in the proposed locality of the new office and to the provincial business registration office in the locality where the branch or representative is registered. The provincial business registration office in the proposed locality of the new office shall issue a certificate of registration of operation for such branch or representative office.
3. On termination of the operation of a branch, representative office or business location, the enterprise concerned shall send a notice to the business registration body in the locality where the certificate of

registration of operation of such branch or representative office was issued or where the enterprise notified establishment of its business location. The business registration body shall receive the notice and conduct procedures to revoke the certificate of registration of operation of the branch or representative office, or to cancel the business location in the enterprise registration certificate or certificate of registration of operation of the branch or representative office.

Article 48 *Right of enterprises to lodge complaints*

If after five (5) business days from the date of submission of a notice to a business registration office on a change to items of enterprise registration, registration of such change has not been carried out as stipulated or the enterprise has not received a notice from such office requesting amendment or addition to its application file, then the enterprise shall have the right to lodge a complaint in accordance with the law on complaints and denunciations.

CHAPTER VI

Registration of Household Businesses

Article 49 *Household businesses*

1. An household business as owned by one Vietnamese citizen, by one group of persons or one individual household may be registered for business at one location only, may employ only up to ten (10) employees, shall not have a seal, and shall be liable for its business activities to the full extent of its assets.
2. Household businesses which engage in agricultural, forestry, fishery or salt production or which are street hawkers, nosh vendors, long-distance traders¹¹, itinerant traders or service providers earning low income shall not be required to register their businesses, unless they conduct business in conditional lines of business. People's committees of cities and provinces under central authority shall stipulate the applicable level of low income within their locality.
3. Any household business which regularly employs more than ten (10) employees must convert to operation in the form of an enterprise.

Article 50 *Right to establish household business and obligation to conduct business registration*

1. All Vietnamese citizens who have reached the age of eighteen (18) years and have full legal capacity and full capacity for civil acts, and all households have the right to establish a household business and have the obligation to conduct household business registration in accordance with the provisions of this Chapter.
2. [Each] individual or household business stipulated in clause 1 of this article may conduct registration for only one household business within the entire country.

¹¹ Allens Arthur Robinson footnote: The Vietnamese term "buon chuyen" means individual traders (buon) who go on long distance trips (chuyen) to buy or sell goods, usually as wholesalers.

Article 51 *Certificate of household business registration*

1. A certificate of household business registration shall be issued to any household business established and operating pursuant to this Decree.
2. A certificate of household business registration shall be issued on the basis of the information declared in the application file for registration by the person establishing such household business, and such person shall be liable for such information.

Article 52 *Order and procedures for registration of household businesses*

1. An individual or the household representative shall submit a request for business registration as an household business to the district business registration office in the locality where the business is located, and the request for business registration shall comprise:
 - (a) Full name of the household business and address of business location;
 - (b) Lines of business;
 - (c) Business capital;
 - (d) Full name, number and date of issuance of people's identity card, residential address and signature of each individual in the case of a household business established by a group of individuals, or the individual applicant in the case where an individual establishes the business, or of the household business representative in the case of a business established by a family.

The written request shall be accompanied by a copy of the people's identity cards of the individuals participating in the household business or of the household representative, together with minutes of the meeting of the group of individuals establishing the business in a case where such group establishes the household business.

In the case of lines of business for which a practising certificate is required, a valid copy of the practising certificate of the individual or household representative must accompany the documents stipulated in clause 1 of this article.

In the case of lines of business subject to legal capital requirements, confirmation from the authorized body or organization of the legal capital of the household business must accompany the documents stipulated in clause 1 of this article.

2. Upon receipt of an application, a district business registration office shall issue a receipt; and shall issue a household business registration certificate to the household business within five (5) business days from the date of receipt of a file if it satisfies the following conditions:
 - (a) A line of business is not on the list of prohibited lines of business;
 - (b) The name of the household business complies with article 56 of this Decree;
 - (c) Registration fees as stipulated have been paid in full.

If a file is invalid, the business registration office must, within five (5) business days from the date of receipt of the file, provide written notice to the person establishing the household business of the requirement to amend or add to the file.

3. If, after expiry of five (5) business days from the date of submission of such file, the person registering the business household has not been issued with a registration certificate or has not received a notice requesting amendment or addition to the application file, then such person shall have the right to lodge a complaint in accordance with the law on complaints and denunciations.
4. During the first week of each month, the district business registration office shall forward a list of household businesses registered in the previous month to the provincial business registration office, to the tax office at the same level, and to the department for the specialized branch.

Article 53 *Commencement of business*

An household business may conduct its business activities [immediately] after the issuance of its household business registration certificate, unless it conducts a conditional line of business.

Article 54 *Business locations of household businesses*

Household businesses which are long-distance traders or itinerant traders must choose one fixed location for business registration which may be the place where they have registered their permanent address, the place where they have registered their temporary address, the location where they conduct most of their business activities, or the location where they procure goods for trading. Household businesses which are long-distance traders or itinerant traders shall be permitted to conduct business outside the location for which they have registered business with the business registration office, but they must notify the tax office and the market management authority of their head office registration location and of the place/s where they conduct business activities.

Article 55 *Registration of change to items of household business registration*

1. Any household business which changes its registered business contents shall notify such change to the district business registration office where it is registered.
2. In the case where business activities are suspended for thirty (30) or more days, a household business shall notify the district business registration office where it is registered and also the tax office which directly manages such household business. The duration of a suspension of business activities may not exceed one year.
3. When a household business terminates its business activities, it must surrender the original of its household business registration certificate to the district business registration office where it is registered and, at the same time, make full payment of all debts including tax debts and other financial obligations which remain unfulfilled.

Article 56 *Naming of household businesses*

1. Each household business shall have its own name, which shall contain the following two components:
 - (a) The form of business, namely "household business";

- (b) The discrete name of the household business, which must be written in Vietnamese, may be followed by numbers and signs, and must be pronounceable.
2. When selecting the discrete name of a household business, it shall be prohibited to use words or signs which are contrary to the historical traditions, culture, ethics and fine customs of the people.
 3. The discrete name of a household business must not be the same as the discrete name of another household business which has been registered within the same district.

CHAPTER VII

Order and Procedures for Registration of Temporary Suspension of Business, and for Re-Issuance or Revocation of Enterprise Registration Certificates and of Household Business Registration Certificates

Article 57 *Temporary suspension of business*

An enterprise or household business which temporarily suspends business must provide a written notice to the business registration office at which the enterprise is registered and to the tax office, at least fifteen (15) business days prior to such temporary suspension. The contents of the notice shall comprise:

1. Name and address of the head office, enterprise code number, and date of issuance of enterprise registration certificate or other equivalent document in the case of an enterprise, or of household business registration certificate in the case of a household business.
2. Lines of business.
3. Duration of temporary suspension of business including dates of commencement and termination. The duration of a temporary suspension of business stipulated in a notice must not exceed one year. If the enterprise or household business continues the temporary suspension of business after expiry of the period stipulated in the notice, it must provide a further notice to the business registration office where it is registered. The aggregate duration of temporary suspension of business shall not be permitted to exceed two (2) years.
4. Reason for temporary suspension of business.
5. Full name and signature of the legal representative of the enterprise or of the legal representative of the household business.

The notice must be accompanied by a decision and minutes of a meeting of the members' council in the case of a multiple member limited liability company, of the company owner in the case of a single member limited liability company, of the general meeting of shareholders in the case of a shareholding company, or of the partners in the case of a partnership.

The business registration office shall receive the notice in the case of an enterprise and upload information onto the national information system on enterprise registration for monitoring purposes.

The district business registration office shall receive the notice in the case of a household business and archive the file on registration for monitoring purposes.

Article 58 *Re-issuance of enterprise registration certificates*

When an enterprise registration certificate is lost, torn, tattered, burned or destroyed in some other manner, the enterprise may forward a request for re-issuance of such certificate to the business registration office which issued the [original] enterprise registration certificate.

The business registration office shall receive a request for re-issuance of an enterprise registration certificate and within a time-limit of five (5) business days from the date of receipt of such request, shall consider and re-issue the business registration certificate to the enterprise.

Article 59 *Revocation of enterprise registration certificates*

1. The circumstances in which an enterprise registration certificate shall be revoked are stipulated in article 165.2 of the *Law on Enterprises* and in article 93.1(g) of the *Law on Tax Management*.
2. The order and procedures for revocation of an enterprise registration certificate pursuant to a court decision shall be implemented in accordance with guidelines of the competent State body.

Article 60 *Order and procedures for revocation of enterprise registration certificates*

1. If the business registration office discovers that items declared in a file for enterprise registration are false:

A business registration office which discovers that items declared in a file for enterprise registration of a newly established enterprise are false, shall issue a notice of breach by the enterprise and a decision revoking the enterprise registration certificate.

A business registration office which discovers that items declared in a file for registration of changes in registered items are false, shall issue a notice of breach by the enterprise and rescind the changes to the registered enterprise items on the basis of the false information, and restore the enterprise registration certificate which was issued on the basis of the most recent valid application file; and at the same time shall notify the competent body to deal with the breach in accordance with law.

2. If the owner of a private enterprise, a member of a limited liability company, a founding shareholder of a shareholding company or a partner in a partnership is an entity prohibited from establishing an enterprise as stipulated in article 13.2 of the *Law on Enterprises*:
 - (a) In the case where the offender is an individual owning a private enterprise or single member limited liability company, the business registration office at the place where the enterprise is registered shall issue a notice of breach and a decision revoking the enterprise registration certificate;
 - (b) In the case where the offender is an organization owning a multiple member limited liability company or a single member limited liability company, and in the case of a shareholding company and a partnership: the business registration office at which the enterprise is registered shall issue a notice requiring the enterprise to change such member or shareholder in the category of entities without the right to establish an enterprise within a time-limit of thirty (30) days from the date of such notice; and if after expiry of this time-limit the enterprise fails to register a change of such member or shareholder, then the business registration office shall issue a notice of breach and a decision revoking the enterprise registration certificate.

3. If an enterprise breaches any of the provisions in sub-clauses (c), (d), (dd) and (e) of article 165.2 of the *Law on Enterprises*, the business registration office shall issue a notice of breach and require the legal representative of the enterprise to attend the business registration office to explain. If after ten (10) business days from expiry of the period for the appointment stipulated in such notice, the person requested to attend has failed to do so, then the business registration office shall issue a decision revoking the enterprise registration certificate.
4. If an enterprise fails to send the reports stipulated in sub-clause (g) of article 165.2 of the *Law on Enterprises*, then within a time-limit of ten (10) business days from the expiry of the period within which such report should have been sent, the business registration office shall issue a notice requiring the legal representative of the enterprise to attend the business registration office to explain. If after ten (10) business days from expiry of the period for the appointment stipulated in such notice, the person requested to attend has failed to do so, the business registration office shall issue a notice of breach and a decision revoking the enterprise registration certificate.
5. If the business registration office discovers that an enterprise is conducting a prohibited line of business, it shall issue a notice of breach and a decision revoking the enterprise registration certificate and, at the same time, send a notice to the competent State body to deal with the matter in accordance with law.
6. If an enterprise is subject to compulsory enforcement of an administrative tax decision pursuant to article 93.1(g) of the *Law on Tax Management*, the business registration office shall, after receipt of a letter from the head of a tax management body requesting revocation of the enterprise registration certificate pursuant to article 102.2(b) of the *Law on Tax Management*, conduct procedures to revoke the enterprise registration certificate in accordance with clause 3 of this article.
7. Any enterprise which receives a decision revoking its enterprise registration certificate shall be required to carry out procedures for dissolution in accordance with article 158 of the *Law on Enterprises*. If a dissolution file is not received within six (6) months from the date of the decision revoking the enterprise registration certificate, the enterprise shall be deemed to have been dissolved and the business registration office shall remove the name of the enterprise from the enterprise register. In such case, the legal representative, all members of a limited liability company, the owner of a single member limited liability company, the owner of a private enterprise, all members of the board of management of a shareholding company or all partners in a partnership shall be jointly liable for outstanding debts and other unpaid asset obligations.
8. Information about revocation of enterprise registration certificates must be uploaded onto the national information system on enterprise registration and sent to the tax office within two (2) business days from the date of issuance of the revocation decision.

Article 61 *Circumstances of revocation of household business registration certificate*

The registration certificate of a household business shall be revoked in the following circumstances:

1. Failure to conduct business within a period of six (6) months from the date of issuance of the household business registration certificate.
2. Suspension of business activities for six (6) consecutive months without notifying the district business registration office at which such household business is registered.
3. Transfer of business location to another district.

4. Conducting a prohibited line of business.
5. The household business was established by a person not within the category of those with the right to establish a household business.

CHAPTER VIII

Implementing Provisions

Article 62 *Dealing with breaches and rewards*

1. State employees or officers who request persons establishing enterprises to submit additional documents or conduct additional procedures, or who impose conditions for enterprise registration which are contrary to this Decree; or who cause difficulties and trouble to organizations and individuals while resolving enterprise registration or checking registered items, shall be dealt with in accordance with law.
2. Business registration bodies and State employees who perform the duties assigned to them well shall be rewarded in accordance with law.

Article 63 *Transfer of data on enterprise registration*

1. The Ministry of Planning and Investment shall direct transfer of data from local business registration bodies to the national database on enterprise registration.
2. All information in business registration certificates, and in business registration and tax registration certificates kept at any provincial business registration office must be transferred onto the national system of information about enterprise registration.
3. During the process of transferring information, the information registered at the provincial business registration office shall be the original information about the enterprise.
4. On the basis of the transferred data on enterprise registration and data on tax registration, a provincial business registration office shall send a notice to each enterprise requiring it:
 - (a) To register a tax code number within thirty (30) days from receipt of the notice, if such enterprise has a business registration certificate but has not yet conducted tax registration. Any enterprise which fails to comply with such request shall be dealt with in accordance with the law on tax and its enterprise registration certificate shall be revoked in accordance with article 165.2(c) of the *Law on Enterprises*;
 - (b) To report that it has conducted registration of a change of registered enterprise items within three (3) months days from receipt of the notice, if its business registered items and its tax registered items are not uniform. Any enterprise which fails to comply with such request shall have its enterprise registration certificate revoked in accordance with article 165.2(g) of the *Law on Enterprises*.

Article 64 *Effectiveness*

1. This Decree shall be of full force and effect as from 1 June 2010. All previous provisions which are inconsistent with this Decree are hereby repealed.
2. This Decree shall replace Decree 88-2006-ND-CP of the Government dated 29 August 2006 on business registration.

Article 65 *Responsibility for implementation*

Ministers, heads of ministerial equivalent bodies, heads of Government bodies, and chairmen of people's committees of provinces and cities under central authority shall be responsible for implementation of this Decree.

For the Government
Prime Minister
NGUYEN TAN DUNG