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CIRCULAR

GUIDING THE IMPLEMENTATION OF THE LAW ON TAX ADMINISTRATION REGARDING TAX REGISTRATION

Pursuant to the Law on Tax Administration;

Pursuant to the tax laws and ordinances and the Ordinance on Charges and Fees;

The Finance Ministry guides the tax registration, grant of tax identification numbers to taxpayers and use of tax identification numbers as follows:

Part I

GENERAL PROVISIONS ON TAX REGISTRATION

1. Tax registration

1.1. Tax registration means taxpayers' declaration of their information in a set form and submission of declaration forms to tax administration agencies before starting to perform the tax obligation toward the State according to the provisions of law.

1.2. The General Department of Taxation is the state agency responsible for managing tax registration and the grant of tax identification numbers.

2. Tax registrants

2.1. Taxpayers obliged to make tax registration include:

a/ Organizations, households and individuals engaged in production, business and provision of services or goods;

b/ Individuals who have incomes liable to personal income tax;

c/ Organizations responsible for withholding and paying taxes on taxpayers' behalf, including:

- State agencies, economic organizations and social organizations authorized to withhold personal income tax of persons being taxpayers in their units.

- Organizations and enterprises permitted by law to pay taxes on behalf of persons who have payable tax amounts.

- Vietnamese parties responsible for making tax registration, declaration and payment on behalf of foreign contractors or sub-contractors.

- Units authorized to collect charges and fees.

d/ Foreign organizations without the Vietnamese legal entity status, foreign independent practitioners conducting business activities in Vietnam in accordance with Vietnamese law. Foreign organizations and individuals conducting business activities without presence in Vietnam but earning incomes in Vietnam;

e/ Vietnamese citizens at home or on overseas working missions or working overseas and foreigners working in Vietnam and earning incomes liable to income tax according to the law on personal income tax;

f/ Other organizations and individuals involved in tax-related activities, such as: project management units, non-business units, organizations and individuals that have no tax liability but are eligible for tax refund or receipt of aid goods from abroad.

2.2. When carrying out tax registration procedures with tax agencies, any taxpayer obliged to make tax registration will be granted a tax identification number.

Payers of registration charge, land and housing tax or agricultural land use tax are temporarily not required to make tax registration.

3. Tax identification numbers

3.1. A tax identification number is a sequence of numerals encoded according to a uniform rule and granted to a payer of taxes, charges, fees and other revenues specified by the tax, charge and fee laws and ordinances (collectively referred to as tax law), including payers of export tax and import tax. Tax identification numbers are used to identify taxpayers and uniformly managed throughout the country.

3.2. A tax identification number is a sequence of numerals divided into the following groups:

$N_1N_2N_3N_4N_5N_6N_7N_8N_9N_{10}N_{11}N_{12}N_{13}$

In which:

The first two numerals N_1N_2 represent the province code according to the list of province codes.

The seven numerals $N_3N_4N_5N_6N_7N_8N_9$ are ordinal numbers starting from 0000001 to 9999999. N_{10} is the control numeral.

The ten numerals from N_1 to N_{10} are granted to independent taxpayers and principal units.

The three numerals $N_{11}N_{12}N_{13}$ are ordinal numbers starting from 001 to 999 assigned to dependent units or branches of independent taxpayers and principal units.

3.3. Principles for grant of tax identification numbers

a/ A taxpayer is granted a sole tax identification number for use throughout the course of operation from the date of tax registration till the termination of his/her/its existence. Tax identification numbers are used in making declaration and payment of all kinds of tax payable, including cases where a taxpayer is engaged in different business lines or conducts production and business activities in different geographical areas.

A granted tax identification number must not be re-granted to another taxpayer. When enterprises and business organizations cease to exist, their tax identification numbers will no longer be valid and may not be reused.

Particularly, tax identification numbers granted to taxpayers being owners of private enterprises, heads of business households or business individuals do not change throughout their life, including those individuals who cease but later resume their business activities.

b/ Ten-numeral tax identification numbers ($N_1N_2N_3N_4N_5N_6N_7N_8N_9N_{10}$) are granted to:

All taxpayers, except for the cases specified at Point 3.3.2 below to which 13-numeral tax identification numbers are granted.

c/ Thirteen-numeral tax identification numbers ($N_1N_2N_3N_4N_5N_6N_7N_8N_9N_{10}N_{11}N_{12}N_{13}$) are granted to:

- Branches, representative offices, stores and workshops of enterprises conducting business activities and registering and paying taxes directly to tax agencies (except for branches of foreign companies headquartered in foreign countries);
- Dependent cost-accounting member units of corporations;
- Contractors to petroleum prospecting, exploration and exploitation contracts (except for contract-administering contractors); contractors and sub-contractors that do not directly pay taxes to tax agencies;
- Non-business units attached to corporations or enterprises which have tax liabilities;
- Owners of private enterprises, business individuals and heads of business households who have their business establishments or stores located in different districts, provincial towns or provinces. These individuals are, apart from the principal 10-numeral tax identification numbers, also granted 13-numeral tax identification numbers to make tax declaration and payment for their business establishments or stores to tax agencies in charge of the collection of taxes from those establishments and stores;
- Cooperative members, individuals and groups of individuals belonging to economic organizations doing business on a contractual basis, accountable for their business results and paying taxes directly to tax agencies;

- Project management offices operating under contracts of foreign contractors or sub-contractors and paying taxes directly in Vietnam.

Subjects defined at this Point are below referred to as “dependent units.” Units having dependent units are below referred to as “managing units.” Dependent units, whether practicing independent or dependent cost-accounting, are granted 13-numeral tax identification numbers.

For dependent units which are managed by managing units but register and pay taxes directly to tax agencies, their managing units (having 10-numeral tax identification numbers) shall declare them in the “list of dependent units” so that tax agencies can grant 13-numeral tax identification numbers. If managing units fail to make additional declaration of their dependent units, these dependent units shall make tax declaration and registration directly with tax agencies. Tax agencies shall grant 10-numeral tax identification numbers to these units for use in tax declaration and payment.

Part II

SPECIFIC PROVISIONS ON TAX REGISTRATION

I. PROCEDURES FOR TAX REGISTRATION

1. Time limit for tax registration:

Entities obliged to make tax registration shall make tax registration according to a set form with tax agencies within 10 working days from the date:

- They are granted business registration certificates or establishment and operation licenses or investment certificates;
- They commence their business operation, if they have no business registration certificate, or their tax liabilities arise, if they are non-business organizations or individuals;
- The responsibility of organizations or individuals to withhold and pay taxes on taxpayers' behalf arises;
- They start performing the task of collecting charges and fees prescribed by law;
- Their personal income tax liabilities arise (the date they receive their incomes);
- Refundable value-added tax amounts arise under the tax law, for project owners (or authorized representatives like work management units) and foreign contractors.

2. Tax registration dossiers

2.1. For taxpayers being business organizations (except for dependent units), a tax registration dossier comprises:

- A tax registration declaration form, made according to form No. 01-DK-TCT, and enclosed lists (if any).
- A copy of the business registration certificate or the license for foreign investment in Vietnam or the establishment decision.

Business organizations that are managing units of dependent units shall declare their dependent units in the list of dependent units. Tax agencies that manage those managing units shall grant tax identification numbers to managing units and concurrently to each of their dependent units on the list of dependent units, even to dependent units based outside provinces where managing units are located. Managing units shall notify 13-numeral tax identification numbers to their dependent units. Tax agencies that manage managing units shall notify 13-numeral tax identification numbers to tax agencies that manage dependent units.

2.2. For taxpayers being dependent units of business organizations, a tax registration dossier comprises:

- A tax registration declaration form, made according to form No. 02-DK-TCT, and enclosed lists (if any). The tax registration declaration form must show the 13-numeral tax identification number already notified by the managing unit.
- A copy of the business registration certificate of the branch or the license for foreign investment in Vietnam.

2.3. For taxpayers being individuals, groups of individuals or business households, a tax registration dossier comprises:

- A tax registration declaration form, made according to form No. 03-DK-TCT, enclosed with a list of stores and shops (if any) based outside the district, provincial town or province where the principal business establishment is located.
- A copy of the business registration certificate (if any).
- A copy of the people's identity card.

Particularly for individuals who have stores and shops based outside the localities (provinces, cities, districts, provincial towns) where their principal establishments are located and make tax declaration and registration with district-level Tax Departments of localities where their store and shops are based, dossiers for tax payment registration are tax payment registration declaration forms made according to form No. 03.1-DK-TCT.

2.4. For taxpayers being foreign contractors and sub-contractors paying taxes directly in Vietnam, a tax registration dossier comprises:

- A tax registration declaration form, made according to form No. 04-DK-TCT.
- A copy of the license for business operation in Vietnam.
- A copy and the Vietnamese translation of the business license or the independent practice license and the tax registration certificate granted by the country of origin to the foreign contractor or sub-contractor.
- A list of project management offices of the foreign contractor or sub-contractor paying taxes directly in Vietnam (if any).

2.5. For project management units performing contracts of foreign contractors and sub-contractors paying taxes directly in Vietnam, a tax registration dossier comprises:

Foreign contractors and sub-contractors that pay taxes directly in Vietnam in the course of executing investment projects and have made tax registration and been granted 10-numeral tax identification numbers by tax agencies, when entering into contracts (under projects) in other localities, shall make tax registration declaration for project management units to be granted 13-numeral tax identification numbers or directly perform such contracts and make tax registration according to tax registration declaration form No. 04.3-DK-TCT.

For these entities, a tax registration dossier comprises:

- A tax registration declaration form, made according to form No. 04.3-DK-TCT.
- The contract signed with a Vietnamese party (the Vietnamese extract).
- The investment license or contracting license of the project management unit or the foreign contractor or sub-contractor directly performing the contract (if any).

2.6. For foreign contractors and sub-contractors not directly paying taxes in Vietnam, a tax registration dossier comprises:

For contracts of foreign contractors and sub-contractors and business cooperation contracts between Vietnamese parties and foreign parties which do not directly pay taxes in Vietnam, Vietnamese parties signing contracts with contractors shall make tax declaration and payment on behalf of foreign parties. A Vietnamese party is granted a 10-numeral tax identification number for declaring and paying taxes on behalf of foreign contractors and sub-contractors. If contracting Vietnamese parties have been granted tax identification numbers, they may not use these tax identification numbers in making tax declaration and payment on behalf of foreign contractors and sub-contractors.

A dossier of tax identification number registration of a Vietnamese party signing contracts and paying taxes for foreign contractors and sub-contractors comprises:

- A tax registration declaration form, made according to form No. 04.1-DK-TCT, enclosed with a list of foreign contractors and sub-contractors for whom the Vietnamese party declares and pays taxes.
- Contracts signed with foreign contractors (the Vietnamese extracts).
- A list of foreign contractors and sub-contractors to business cooperation contracts that pay taxes through the Vietnamese party. Each foreign contractor or sub-contractor on the list will be granted a 13-numeral tax identification number based on the tax identification number of the contracting Vietnamese party paying taxes on its behalf. That tax identification number is used to differentiate

payable and paid tax amounts of each foreign contractor or sub-contractor by the time the contracting Vietnamese party declares and pays taxes to tax agencies on the former's behalf. The contracting Vietnamese party shall make tax registration declaration for each contractor or sub-contractor according to tax registration form No. 04.2-DK-TCT, and carry out procedures for terminating 13-numeral tax identification numbers of foreign contractors and sub-contractors upon termination of contracts.

2.7. For taxpayers being foreign contractors, sub-contractors or foreign parties to business cooperation contracts that declare and pay taxes through Vietnamese parties, a tax registration dossier comprises:

- A tax registration declaration form, made according to form No. 04.2-DK-TCT, showing the 13-numeral tax identification number of the contractor.
- Contracts signed with the Vietnamese party (the Vietnamese party).
- Copies and Vietnamese translations of business licenses or independent practice licenses and tax registration certificates granted by the countries of origin to foreign contractors and sub-contractors.

2.8. For taxpayers being individuals paying income tax on high-income earners, a tax registration dossier comprises:

- A tax registration declaration form, made according to form No. 05-DK-TCT.
- A copy of the tax registrant's identity card or passport, for foreigners (copy).
- Two 2 cm x 3 cm photos of the tax registrant (one to be stuck on the tax registration declaration and the other to be stuck on the tax identification number card).

Individuals who directly declare and pay income tax on high-income earners to tax agencies shall submit tax registration dossiers to tax agencies so as to be granted personal tax identification number cards.

2.9. For taxpayers being diplomatic missions, consulates and representative offices of international organizations in Vietnam (eligible for VAT refund), tax registration dossiers are tax registration forms made according to form No. 06-DK-TCT.

2.10. For taxpayers being organizations authorized to collect taxes, charges, fees and other revenues prescribed by law; project owners and foreign principal contractors of ODA projects; organizations withholding personal income tax and consisting of units not engaged in production, business or service activities, tax registration dossiers are tax registration forms made according to form No. 01-DK-TCT (filling in items 1, 2, 3, 4, 12 and 18 only).

Particularly for organizations and individuals that collect charges and fees belonging to the state budget, charge and fee collection registration declaration forms made according to form No. 1 enclosed with the Finance Ministry's Circular No. 63/2002/TT-BTC of July 24, 2002, guiding charges and fees, are also required. Each charge- and fee-collecting unit is granted a tax identification number for common use for declaration and payment of charges and fees as well as taxes for production, business or service activities (if any).

2.11. For a number of special business lines and professions that require licenses granted by ministries or branches (such as credit, law practice, petroleum, insurance and healthcare), such licenses may be used instead of business registration certificates in tax registration dossiers.

As taxpayers are not required to append their seals on tax registration declaration forms, they can carry out procedures for tax registration and seal carving at the same time.

3. Supply of tax registration declaration forms

Taxpayers may receive tax registration declaration forms at the nearest tax agency or copies of the forms enclosed with this Circular or print tax registration declaration forms from the website of the General Department of Taxation (at <http://www.gdt.gov.vn>). Taxpayers may go to any tax agencies to inquire about how to fill in tax registration dossiers.

4. Places of submission of tax registration dossiers:

- Enterprises, units and organizations engaged in production, business or service provision shall submit their tax registration dossiers at Tax Departments of provinces or centrally run cities (below referred to as provinces) where they are headquartered.

- Dependent units of enterprises, units and organizations shall submit tax registration dossiers at Tax Departments of provinces where they are headquartered.

- Organizations and individuals responsible for withholding and paying taxes on taxpayers' behalf shall make tax registration with tax administration agencies of localities where they are located or reside. Particularly, individuals paying income tax through their income-paying agencies shall submit their tax registration declaration forms to the income-paying agencies, which shall sum up and submit tax registration declaration forms of their staffs to tax agencies in charge of tax collection.

- Individuals paying income tax on high-income earners directly (not through income-paying organizations) shall make tax registration with tax agencies of localities where they earn taxable incomes or register their permanent or temporary residence.

- Cooperatives, cooperation groups, business households and individuals shall make tax registration with Tax Departments of districts, provincial towns or cities.

5. Receipt of tax registration dossiers

Tax officers shall receive tax registration dossiers, append seals of receipt, clearly stating the time of dossier receipt and the number of documents on the list of tax registration documents, for tax registration dossiers submitted directly at tax agencies. Tax officers shall issue appointment slips to tax registrants stating the date of notification of tax registration results, which must not be later than the deadline set in this Circular.

For tax registration dossiers sent by post, tax officers shall append seals showing the date of dossier receipt and record them in incoming-mail books of tax agencies.

For electronic tax registration, the receipt, examination and acceptance of tax registration dossiers shall be conducted through electronic data processing systems of tax agencies.

Tax officers shall examine tax registration dossiers. In case of necessity to supplement dossiers, tax officers shall notify such to dossier submitters on the date of dossier receipt, for directly submitted dossiers, or within three working days from the date of receipt of dossiers sent by post or electronically.

In localities which has implemented the Joint Circular on processing of business registration dossiers, tax registration dossiers and dossiers of application for seal carving permits under the inter-branch "one-stop shop" mechanism, the tax registration procedures and dossiers and places of receipt of tax dossiers comply with these provisions on inter-branch "one-stop shop" mechanism.

6. Grant of tax registration certificates

6.1. Time limit for grant of tax registration certificates

Tax agencies shall grant tax registration certificates within five working days, for tax registration dossiers submitted directly to provincial-level Tax Departments, or ten working days, for those submitted directly to district-level Tax Departments, from the date of receipt of complete tax registration dossiers (excluding the time for revision or supplementation of dossiers containing information wrongly or inadequately declared by taxpayers).

6.2. Tax registration certification

a/ Tax registration certificates: Taxpayers that fully carry out tax registration procedures and submit complete tax registration dossiers shall be granted by tax agencies tax registration certificates, made according to form No. 10-MST (except for individuals subject to income tax on high-income earners). A tax registration certificate has the following items:

- Name of the taxpayer;
- Tax identification number;
- Serial number and date of the business registration certificate or operation license or investment license, for business organizations or individuals;
- Serial number and date of the establishment decision, for non-business organizations;
- Serial number and date and place of issue of the identity card or passport, for non-business individuals;
- The managing tax agency;

- The date of grant of the tax identification number.

b/ Personal tax identification number cards: Individuals subject to income tax on high-income earners that fully carry out tax registration procedures and submit complete tax registration dossiers shall be granted personal tax identification number cards, made according to form No. 12-MST enclosed with this Circular (not printed herein). A personal tax identification number card has the following items:

- Name of the taxpayer;
- Tax identification number;
- Serial number and date and place of issue of the identity card;
- Address of permanent residence.

c/ Notification of tax identification numbers: When the conditions for grant of tax registration certificates are not fully met (units and organizations lack business registration certificates or investment licenses, or individuals lack identity cards or business registration certificates), tax agencies shall issue tax identification number notices, made according to form No. 11-MST. A tax identification number notice indicates:

- Tax identification number;
- Name of the taxpayer;
- Address of the taxpayer's head office;
- The date of grant of the tax identification number;
- The managing tax agency.

6.3. Re-grant of tax registration certificates:

Tax agencies shall re-grant tax registration certificates and personal tax identification number cards within five working days after receiving requests of taxpayers in the cases below.

Tax agencies shall re-grant tax registration certificates and personal tax identification number cards in the following specific cases:

a/ Re-grant of tax registration certificates to taxpayers that have lost the granted ones: When their tax registration certificates are lost, taxpayers shall declare the loss to tax agencies directly managing them so as to be granted new ones. A dossier of application for re-grant of a tax registration certificate comprises:

- An application for re-grant of a tax registration certificate, clearly stating the name, address and tax identification number of the applicant, the reason and the place where the certificate is lost, the request for re-grant and commitment to bearing responsibility for declaration and use of the tax identification number.
- The business registration certificate or investment license, the establishment decision or the operation registration certificate (a notarized copy).

b/ Renewal of tax registration certificates in case of change of items in tax registration certificates: When information filled in an item in a tax registration certificate changes, the taxpayer shall carry out the procedures guided in Section III below so as to be granted an adjusted tax registration certificate by the tax agency.

c/ Renewal of tax registration certificates that are torn or damaged: If tax registration certificates are torn or damaged, taxpayers shall carry out procedures for having their tax registration certificates renewed by tax agencies. A dossier of application for renewal of a tax registration certificate comprises:

- An application for renewal of a tax registration certificate.
- The torn or damaged original tax registration certificate.

d/ Re-grant of personal tax identification number cards: Individuals whose personal tax identification number cards are lost, torn or damaged shall send applications for re-grant or renewal of personal tax identification number cards to tax agencies. An application must clearly state the tax identification number, full name, serial number of the identity card or passport (for foreigners) of the applicant and the previous place of registration for card grant. In case of card renewal, old cards must be returned to tax agencies.

7. Guidance on some specific cases:

7.1. An individual may act as the owner of only one private enterprise or business household. If a tax agency detects, through tax registration, that an individual is the owner of more than one private enterprise or business household, it shall coordinate with the business registry office in handling him/her according to law. If these establishments, pending the revocation of business registration certificates by the business registry office, conduct business activities, the tax agency shall issue notices on the grant of temporary 13-numeral tax identification numbers to these establishments for the tax collection management purpose (these 13-numeral tax identification numbers derive from the 10-numeral identification number granted to the private enterprise or business household owner upon the first-time declaration for registration of tax identification number).

7.2. For a corporation that has more than 1,000 dependent units in the hierarchical system from provincial to commune level, its provincial-level dependent units may use form No. 01-DK-TCT in making declarations for tax registration and shall fully enumerate its subordinate dependent units located in the same province with it in the list of dependent units. Provincial-level dependent units will be granted 10-numeral tax identification numbers and their attached units will be granted 13-numeral tax identification numbers.

7.3. Business households conducting shipment trading activities shall make declarations for tax registration so as to be granted tax identification numbers by Tax Departments of districts or provincial towns where household heads register permanent residence (according to form No. 03-DK-TCT). Business households shall write their granted tax identification numbers on tax receipts and documents related to shipment trading.

7.4. Before carrying out customs procedures, administrative and non-business units that have no business function but are required to carry out customs procedures for receipt of foreign aid goods, including project management units under state agencies, hospitals, schools and similar units, shall make tax registration with tax agencies in charge of localities where these units are headquartered.

7.5. After being granted tax identification numbers, if taxpayers conduct new production or business activities or expand their business activities to other provinces or cities (without setting up branches or dependent units), they shall make tax registration with tax agencies of localities where new production or business activities are conducted or business activities are expanded to according to the provisions of tax laws and ordinances for the tax collection management purpose.

Taxpayers being enterprises, units or organizations shall use declaration form No. 01-DK-TCT; dependent units of enterprises, units or organizations shall use declaration form No. 02-DK-TCT in making declarations with Tax Departments of provinces where new or expanded business activities are conducted. Taxpayers shall themselves write their granted tax identification numbers on their tax registration forms.

7.6. When branches set up their dependent units, managing units of such branches shall carry out procedures for declaration for additional registration of the list of dependent units. New dependent units will be granted 13-numeral tax identification numbers deriving from the tax identification numbers of managing units.

7.7. When private enterprises and households are transferred from husbands or wives to their spouses, parents to children or vice versa, their owners shall notify the transfer to tax agencies for carrying out procedures for closing old tax identification numbers and re-granting tax registration certificates and tax identification numbers to new enterprise owners.

7.8. When limited liability companies found new one-member limited liability companies, the latter shall carry out procedures for tax registration with tax agencies so as to be granted 10-numeral tax identification numbers.

7.9. For corporations operating after the parent company-subsidiary company model, 10-numeral identification numbers will be granted to both parent companies and subsidiary companies.

7.10. Some provisions on personal tax identification numbers:

Business individuals, owners of private enterprises or individuals paying personal income tax are granted sole tax identification numbers by tax agencies only once. Each individual shall use his/her granted sole tax identification number in declaring taxes and all activities subject to taxes.

If individuals forget their granted tax identification numbers, they may contact tax agencies for information. When contacting tax agencies, individuals shall provide their full names, permanent residence addresses and serial numbers of their identity cards.

An individual who concurrently pays personal income tax through many income-paying organizations is required to make tax registration at one of these income-paying organizations. Subsequently, he/she shall notify his/her tax identification number to other income-paying organizations for use in tax declaration and payment. An individual who concurrently pays income tax on high-income earners and conducts business activities shall use the personal income tax identification number in making tax declaration and payment for his/her business activities according to tax registration form No. 03-DK-TCT (filling his/her tax identification number in the tax identification number box of the declaration form). Vice versa, an individual engaged in business activities for which he/she has been granted a tax identification number shall use that number in making declaration and payment of income tax on high-income earners. Individuals shall carry out procedures for tax declaration, registration and payment according to form No. 05-DK-TCT (they shall themselves fill their granted tax identification numbers in the tax identification number box).

II. CHANGES IN TAX REGISTRATION INFORMATION

1. Responsibility and time limit for notification of changes in tax registration information:

Within 10 days from the date of occurrence of changes in their tax registration information or termination of all activities giving rise to their tax liabilities, taxpayers shall send additional notices thereon, made according to form No. 08-MST, to tax agencies directly managing them.

2. Dossiers and procedures for information changes

2.1. Renaming of business establishments: When renaming themselves, business establishments shall promptly make additional declarations to tax agencies directly managing them. A dossier of additional declaration comprises:

- A tax registration adjustment declaration form, made according to form No. 08-MST.
- The business registration certificate with the new name (a certified copy).
- The original tax registration certificate.

Within five days after receiving complete dossiers of additional declaration of business establishments, tax agencies shall re-grant tax registration certificates showing the new names and the already granted tax identification numbers to business establishments and concurrently revoke old tax registration certificates.

2.2. Relocation of places of business: When relocating their places of business, taxpayers shall declare it to tax agencies directly managing them for the latter to carry out relocation procedures. All cases of relocation of places of business do not result in the change of tax identification numbers.

a/ Relocation of places of business within the same province:

Dossiers of declaration are tax registration adjustment declaration forms, made according to form No. 08-DK-TCT, clearly indicating information on relocation of places of business.

Taxpayers managed by provincial-level Tax Departments shall send their dossiers to these Tax Departments to supply information on their new addresses.

Taxpayers managed by district-level Tax Departments shall make their dossiers in two sets and send them to the district-level Tax Department of the locality where the taxpayer leaves and the locality where the taxpayer moves to. District-level Tax Departments of localities from which taxpayers leave shall issue notices on taxpayers' tax payment and invoice settlement according to form No. 09-MST to district-level Tax Departments of localities where taxpayers move to and provincial-level Tax Departments within 8 days after receiving dossiers of application for relocation of places of business.

b/ Relocation of places of business from one province to another:

In the locality from which the taxpayer leaves: A dossier of declaration comprises:

- A notice on relocation.
- The original tax registration certificate.

Within five days after receiving the taxpayer's dossier of declaration of relocation, the tax agency of the locality from which the taxpayer leaves shall revoke the tax registration certificate and make a notice of the taxpayer's tax payment in two copies according to form No. 09-MST, then send one copy to the taxpayer and the other copy to the tax agency of the locality where the taxpayer moves to.

In the locality where the taxpayer moves to: Within 10 days after receiving a new business license indicating the new address, the taxpayer shall make tax registration with the tax agency of the locality where it moves to. A dossier of tax registration comprises:

- A tax registration declaration form (showing the already granted tax identification number).
- The business registration certificate granted by the business registry office of the locality where the taxpayer moves to (a certified copy).

Within five days after receiving the complete and accurate tax registration dossier, the tax agency shall re-grant a tax registration certificate with the already granted tax identification number to the taxpayer.

2.3. Notification of changes in other items in tax registration declaration forms:

When changing any information declared in their tax registrations, taxpayers shall notify changes in tax registration information according to tax registration adjustment form No. 08-MST enclosed with this Circular (not printed herein) within 10 days from the date of occurrence of changes. A dossier of tax registration supplementation comprises:

- A tax registration adjustment form, made according to form No. 08-MST.
- A copy of the supplemented business registration certificate or the new establishment and operation license or investment certificate, for information change requiring a supplemented business registration certificate or a new establishment and operation license or investment certificate.

3. Places of submission of dossiers of notification of changes in tax registration information:

Taxpayers shall submit dossiers of notification of changes in tax registration information to tax agencies directly managing them.

4. Receipt of dossiers of notification of changes in tax registration information:

Tax agencies shall receive taxpayers' dossiers of notification of changes in tax registration information and update these changes into the system of tax registration data of the tax service.

For cases of change in information in items in tax registration certificates, tax agencies shall give papers of appointment for re-grant of tax registration certificates.

III. INVALIDATION OF TAX IDENTIFICATION NUMBERS

1. Termination of existence

For business organizations and individuals that terminate their operation, or individuals who are dead, missing or lose their civil act capacity, thereby ceasing to exist under law, procedures for invalidation of their tax identification numbers must be carried out.

2. Invalidation of tax identification numbers

Invalidation of tax identification numbers means procedures whereby tax agencies determine that these tax identification numbers are no longer valid for use in the tax service's system of tax registration data. Tax agencies shall revoke tax registration certificates and publicize the list of invalidated tax identification numbers.

When resuming their operation after carrying out procedures for invalidation of tax identification numbers, tax-paying organizations shall make new tax registration dossiers for the grant of new tax identification numbers. When their tax liabilities arise after carrying out procedures for requesting invalidation of tax identification numbers, individuals shall carry out procedures for new tax registration with tax agencies for permission to use the granted tax identification numbers.

3. Dossiers of invalidation of tax identification numbers

3.1. For enterprises

A dossier of invalidation of a tax identification number comprises:

- The original tax registration certificate.

- The enterprise dissolution decision or the decision on opening of procedures for settling the request for enterprise bankruptcy or the notice on termination of business operation of the business individual or household.

Within five days after receiving the dossier, the tax agency shall notify the termination of the enterprise's operation and the carrying out of procedures for invalidation of tax identification numbers.

3.2. For units having dependent units: When managing units have their tax identification numbers invalidated, all their dependent units also have their tax identification numbers invalidated. Managing units shall notify the termination of their existence to their dependent units. Dependent units shall carry out procedures for invalidation of their tax identification numbers with tax agencies directly managing them. A dossier of invalidation of a tax identification number comprises:

- The original tax registration certificate.
- A notice on termination of existence of the managing unit.

After invalidating the managing unit's tax identification number, the tax agency that manages the managing unit shall promptly notify Tax Departments of provinces where dependent units are located of the invalidation of the managing unit's tax identification number for these Tax Departments to inspect the carrying out of the procedures for invalidation of tax identification numbers of dependent units. If dependent units' tax identification numbers are not yet invalidated, the tax agency shall request dependent units to carry out procedures for invalidation of their tax identification numbers according to regulations.

After managing enterprises are dissolved, fall bankrupt or terminate their existence, if some of their dependent units continue operating, these dependent units shall carry out procedures for invalidation of dependent tax identification numbers and make new tax registration as independent units with tax agencies. If managing units have had their tax identification numbers invalidated but their dependent units continue using 13-numeral tax identification numbers according to managing units' tax identification numbers, these dependent units are regarded as having used unlawful tax identification numbers.

3.3. For enterprises and business organizations that cease tax declaration and payment without declaring it to tax agencies: Past the time limits for submission of the declaration form and for tax payment, if a taxpayer makes no response after the tax agency sends for the third time a notice requesting it to make tax declaration and payment, the tax agency shall contact the local administration in order to acquire information and investigate into the actual existence of the taxpayer. If the taxpayer no longer conducts business activities but is still located or resides in the locality, the tax agency shall request it to carry out procedures for invalidation of its tax identification number. If the taxpayer no longer conducts business activities at the registered place of business and the taxpayer's whereabouts is unknown, the tax agency shall coordinate with the local administration in making a written record certifying the non-existence of the taxpayer and updating such information into the tax service's tax registration database.

3.4. For individuals who are dead or missing or have lost their civil act capacity or have it restricted: Tax agencies shall contact local administrations for information on tax-paying individuals who have not yet paid taxes for more than three months. When individuals are regarded as being dead or missing or having lost their civil act capacity or have it restricted according to law, tax agencies shall request local administrations to give certifications as a basis for invalidation of these individuals' tax identification numbers.

4. The General Department of Customs' certification of fulfillment of the tax obligation by taxpayers upon invalidation of their tax identification numbers:

The General Department of Customs shall determine whether taxpayers engaged in export or import activities have fulfilled their tax obligations (throughout the country) within 30 working days after tax agencies transmit information on taxpayers' carrying out of procedures for invalidation of tax identification numbers to the General Department of Customs for the purpose of obtaining the latter's certification of the taxpayers' fulfillment or non-fulfillment of the tax obligation toward the customs service.

Upon the expiration of the 30-day time limit, tax agencies shall carry out procedures for closing tax identification numbers of taxpayers that obtain or fail to obtain the General Department of Customs' certification of fulfillment of the tax obligation.

IV. TAX REGISTRATION FOR CASES OF ENTERPRISE REORGANIZATION OR RESTRUCTURING

1. Transformation of enterprises:

Enterprises (except for private enterprises) that are transformed from one enterprise type to another under the provisions of the Enterprise Law shall make tax registration declaration to tax agencies. A tax registration dossier comprises:

- A tax registration adjustment declaration form, made according to form No. 08-MST.
- A certified copy of the business registration certificate of the new enterprise.
- The original tax registration certificate of the transformed enterprise.
- The enterprise transformation decision.

Within five days after receiving complete dossiers as specified, tax agencies shall grant adjusted tax registration certificates to new enterprises. Tax identification numbers of new enterprises are those of transformed enterprises.

2. Division of enterprises:

When enterprise division decisions are issued, divided enterprises shall carry out procedures for invalidation of their tax identification numbers by tax agencies. Dividing enterprises shall make tax registration declarations to tax agencies within 10 days after receiving their business registration certificates.

2.1. For divided enterprises: A dossier of declaration comprises:

- A written request for invalidation of the tax identification number.
- A certified true copy of the enterprise division decision.
- The original tax registration certificate.

Within five days after receiving complete dossiers, tax agencies shall announce that enterprises have terminated their operation and are carrying out procedures for invalidation of their tax identification numbers.

2.2. For dividing enterprises: A dossier of tax identification number registration comprises:

- A tax registration declaration form.
- A certified copy of the business registration certificate.

Tax agencies shall grant new tax identification numbers and tax registration certificates to dividing enterprises like other newly established enterprises.

3. Separation of enterprises

After enterprise separation decisions are issued, separated enterprises shall carry out procedures for change in their tax registration information and for tax registration for separating enterprises with tax agencies. Separating enterprises shall make tax registration declarations to tax agencies within ten days after receiving business registration certificates. A tax registration dossier comprises:

3.1. For separated enterprises:

- A copy of the enterprise separation decision.
- A written declaration of changed tax registration information, made according to form No. 08-MST.

Within five days after receiving complete dossiers, tax agencies shall carry out procedures for adjusting tax registration information of separated enterprises in the tax identification number management system. Separated enterprises continue using their tax identification numbers and tax registration certificates for continued performance of the tax obligation.

3.2. For separating enterprises:

- A tax registration declaration form.
- A certified copy of the business registration certificate.

Tax agencies shall grant new tax identification numbers and tax registration certificates to separating enterprises like other newly established enterprises.

4. Merger or consolidation of enterprises

Consolidating or merging enterprises are allowed to continue using their tax identification numbers and take over all tax liabilities of consolidated or merged enterprises. Tax identification numbers of consolidated or merged enterprises must be invalidated.

When consolidation or merger contracts are signed according to the Enterprise Law, consolidated or merged enterprises shall carry out procedures for invalidation of their tax identification numbers by tax agencies. A dossier comprises:

- A written request for invalidation of the tax identification number.
- A copy of the consolidation contract or the merger contract.

Within five days after receiving complete dossiers, tax agencies shall announce that consolidated or merged enterprises have terminated their operation and are carrying out procedures for invalidation of their tax identification numbers.

Within ten days after receiving their business registration certificates, consolidating or merging enterprises shall carry out tax registration procedures so as to be granted new tax identification numbers and tax registration certificates.

A tax registration dossier comprises:

4.1. For consolidating enterprises:

- A tax registration declaration form.
- A certified copy of the business registration certificate.
- A copy of the consolidation contract.

Within five days after receiving complete and accurate tax registration dossiers of consolidating enterprises, tax agencies shall grant tax identification numbers and tax registration certificates to consolidating enterprises.

4.2. For merging enterprises:

- A tax registration adjustment declaration form, made according to form No. 08-MST.
- A certified copy of the new business registration certificate of the merging enterprise.
- A copy of the merger contract.

Within five days after receiving complete and valid tax registration dossiers of merging enterprises, tax agencies shall update adjusted tax registration information into the tax administration information system. Merging enterprises continue using their tax identification numbers. If the changed tax registration information leads to a change in information in tax registration certificates, tax agencies shall re-grant tax registration certificates showing the old tax identification numbers and revoke the old tax registration certificates. If the changed tax registration information is irrelevant to information in tax registration certificates, taxpayers continue using the granted tax registration certificates.

5. Sale of enterprises:

When contracts or agreements on sale of enterprises are made, sold enterprises shall send to tax agencies written notices thereon, enclosed with contracts on enterprise sale and purchase, original tax registration certificates and tax finalization reports.

Within ten days after receiving their business registration certificates, purchasing enterprises shall carry out tax registration procedures with tax agencies. A registration dossier comprises:

- A tax registration declaration form.
- A certified copy of the new business registration certificate.
- A copy of enterprise purchase contract.

Within five days after receiving complete and valid tax registration dossiers of enterprises, tax agencies shall grant tax registration certificates to purchasing enterprises.

Tax identification numbers of independent enterprises remain unchanged after they are sold. Particularly, sold enterprises being private enterprises shall carry out procedures for invalidation of their tax identification numbers, purchasing enterprises shall carry out procedures for grant of new tax identification numbers.

A dependent enterprise that becomes an independent enterprise or an enterprise that becomes a dependent unit of another enterprise after being sold shall carry out procedures for invalidation of the old tax identification number and tax registration procedures so as to be granted a new one.

6. Transformation of dependent enterprises into independent ones or vice versa:

Upon the issuance of decisions on transformation of dependent enterprises into independent ones or vice versa, these enterprises shall make tax registration declarations again so as to be granted new tax identification numbers by tax agencies. Before transformation, enterprises shall settle taxes and invoices and carry out procedures for invalidation of tax identification numbers with tax agencies.

Dependent units to be transformed into independent enterprises shall make tax identification number registration so as to be granted 10-numeral tax identification numbers. A registration dossier comprises:

- A tax registration declaration form, made according to form No. 01-DK-TCT.
- The original new business registration certificate.
- A copy of the enterprise transformation decision.

When an independent enterprise is transformed into a dependent unit of another independent enterprise, its tax identification number will be changed into a 13-numeral one, with the first 10 numerals being the tax identification number of the new managing unit. The to-be-transformed unit shall carry out procedures for invalidation of its tax identification number with the tax agency. The managing unit shall make additional tax registration, declaring the new dependent unit in the list of dependent units, so that the new dependent unit is granted a 13-numeral tax identification number by the tax agency. The new dependent unit shall make tax registration with the tax agency directly managing it so as to be granted a tax registration certificate.

When a dependent unit of an independent unit is transformed into a dependent unit of another independent unit, it shall carry out procedures for invalidation of its old tax identification number. The new managing unit shall make additional tax registration, declaring the new dependent unit in the list of its dependent units so that the new dependent unit will be granted a 13-numeral tax identification number by the tax agency. The new dependent unit shall make tax registration with the tax agency directly managing it so as to be granted a tax registration certificate.

7. Temporary cessation of operation

Business units and organizations that temporarily cease their operation shall notify such in writing to tax agencies at least five days in advance. Such a notice must clearly state the time when the operation temporarily ceases and the time the operation resumes, and the reason for temporary cessation of the operation.

V. RESPONSIBILITY FOR MANAGEMENT AND USE OF TAX IDENTIFICATION NUMBERS

1. For taxpayers

1.1. Taxpayers shall make declarations for tax identification number registration and additional declarations of changes in information on tax, charge and fee registration under the provisions of this Circular. When terminating, suspending or ceasing their operation, taxpayers shall declare such to tax agencies and may only use tax identification numbers in transactions for fulfilling their tax obligation.

1.2. Taxpayers shall use tax identification numbers to carry out procedures for declaration and payment of taxes, charges and fees to tax agencies and procedures for tax declaration and payment to customs offices. Taxpayers engaged in import or export activities shall produce tax registration certificates to customs offices when carrying out import or export declaration procedures.

1.3. Taxpayers shall write their tax identification numbers in all transactions papers, such as invoices and documents on purchase and sale of goods and services, accounting books, economic contracts and papers and documents related to the determination of tax liabilities. Taxpayers shall use their tax identification numbers for opening deposit accounts at banks or

other credit institutions. For papers, books and documents without a section for writing tax identification numbers, taxpayers shall clearly write their tax identification numbers at the upper right corner of the front page of these papers, books and documents. Units using invoices printed by themselves shall pre-print their tax identification numbers on every invoice.

1.4. Taxpayers shall declare their changed information according to regulations to tax agencies that have granted tax registration certificates. Taxpayers shall fulfill their tax obligations toward tax agencies and customs offices (if they are engaged in import or export activities) before terminating or ceasing their operation or undergoing reorganization or restructuring.

1.5. Past the time limit for grant of tax identification numbers, if taxpayers have not yet received tax registration certificates or tax identification number notices, they may lodge complaints with provincial/municipal Tax Departments that are responsible for granting tax identification numbers. Past 15 days from the date of lodging complaints, if taxpayers receive no reply from the Tax Departments, they may further lodge their complaints to the General Department of Taxation for settlement.

1.6. Lending, erasing, destroying or counterfeiting tax registration certificates are strictly prohibited.

2. For tax agencies

2.1. Tax agencies shall supply tax registration declaration forms, guide the procedures for declaration of tax registration dossiers, and grant tax identification numbers and tax registration certificates within the set time limits. When tax agencies find that taxpayers' tax registration dossiers are incomplete or incompliant with regulations, or declared information are inaccurate, they shall notify taxpayers thereof within three working days after receiving the dossiers, clearly stating incomplete or inaccurate contents and requesting supplementation or modification thereof.

2.2. Tax agencies shall use tax identification numbers in managing taxpayers and write tax identification numbers on all papers on transactions with taxpayers, such as tax payment notices, fine notices, collection orders, decisions on tax-related administrative sanctioning, written records of tax inspection.

2.3. Tax agencies shall process and keep tax registration dossiers, grant tax registration certificates or tax identification number notices. Tax agencies shall build and manage the whole system of tax identification numbers of taxpayers and update changed tax registration information in the tax service's computerized tax identification number management system.

2.4. Tax agencies shall coordinate with concerned ministries and branches in loading tax identification numbers onto the existing information systems of the ministries and branches involved in the management of taxpayers.

2.5. The General Department of Taxation shall promptly and fully supply information on entities with tax identification numbers, including the grant of new tax identification numbers, change in tax registration information, operation cessation or reorganization or restructuring of enterprises throughout the country, to the General Department of Customs and supply tax registration information to concerned ministries and branches according to regulations.

3. For customs offices

3.1. Customs offices shall check the writing of tax identification numbers by entities carrying out customs procedures. Customs offices shall use tax identification numbers consistently in all professional customs operations.

3.2. The General Department of Customs shall receive information on taxpayers with tax identification numbers from the General Department of Taxation for developing a database in service of customs management.

4. For ministries, state management agencies and concerned agencies

State Treasuries shall update the tax identification number of every taxpayer for use in the management of tax amounts remitted into the Treasuries and conduct professional operations related to taxation, such as tax refund, transfer of money sums from deposit accounts of taxpayers into the state budget accounts upon receiving tax collection orders; and exchange information on tax amounts already paid by each taxpayer with tax agencies of the same level.

State Treasuries, banks and credit institutions shall display tax identification numbers in taxpayers' account-opening dossiers and via-account transaction documents.

Ministries, state management agencies and other specialized management agencies shall notify information on changes related to taxpayers (such as dissolution, bankruptcy, revocation of business registration certificates, reorganization or restructuring of enterprises); add a section for writing tax identification numbers in declaration forms and documents related to taxpayers under their management and update information on taxpayers' tax identification numbers in their databases or information systems, exchange information with the Ministry of Finance, and enhance management and create favorable conditions for taxpayers in their production, business and service provision activities.

VI. HANDLING OF VIOLATIONS

1. For taxpayers: Taxpayers that commit violations in tax registration and improperly use tax identification numbers shall be sanctioned for acts of violation of the provisions on tax registration declaration and customs declaration of the tax laws, the Customs Law and legal documents on handling of administrative violations in the tax and customs domains.

2. For tax agencies and tax officers: Heads of tax agencies shall strictly implement regulations on registration for grant of tax identification numbers. Tax officers who commit acts of violation of regulations on tax registration, such as troubling tax registrants, delaying the grant of tax identification numbers or tax registration certificates, and granting tax identification numbers in contravention of regulations, shall be handled according to the provisions of tax laws, the Customs Law, legal documents on handling of administrative violations in the tax and customs domains, and the Ordinance on Public Servants and Employees.

Part III

ORGANIZATION OF IMPLEMENTATION

This Circular takes effect 15 days after its publication in "CONG BAO" and replaces the Finance Ministry's Circular No. 10/2006/TT-BTC of February 14, 2006.

Taxpayers that have been granted tax identification numbers under the Finance Ministry's Circulars No. 79/1998/TT-BTC of June 12, 1998, No. 68/2003/TT-BTC of July 17, 2003, No. 80/2004/TT-BTC of August 13, 2004, and No. 10/2006/TT-BTC of February 14, 2006, may continue using those tax identification numbers.

The General Department of Taxation shall organize the tax registration, grant of tax identification numbers and tax registration certificates, and management of use of tax identification numbers.

Problems arising in the course of implementation should be promptly reported by concerned organizations and individuals to the Finance Ministry for study and settlement.

**FOR THE MINISTER OF FINANCE
VICE MINISTER**

Truong Chi Trung



List of Forms