

No. 95/2016/TT-BTC

Hanoi, June 28, 2016

CIRCULAR

ON GUIDELINES FOR TAX REGISTRATION

Pursuant to Law on Tax administration No. 78/2006/QH11 dated November 29, 2006; Law No. 21/2012/QH12 on amendments to the Law on Tax administration dated November 20, 2012; Law on amendments to Laws on Taxation No. 71/2014/QH13 dated November 26, 2014 and guiding documents;

Pursuant to Laws and Ordinances on taxes, fees, charges and government budget revenues and guiding documents;

Pursuant to Law on Enterprise No. 68/2014/QH13 dated November 26, 2014; the Government's Decree No. 78/2015/ND-CP dated September 14, 2015 on enterprise registration and guiding documents on enterprise registration;

Pursuant to the Government's Decree No. 83/2013/ND-CP dated July 22, 2013 on guidelines for the Law on Tax administration and Law on amendments to the Law on Tax administration;

Pursuant to the Government's Decree No. 65/2013/ND-CP dated June 27, 2013 on guidelines for the Law on personal income tax and Law on amendments to the Law on personal income tax;

Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 defining the functions, tasks, entitlements and organizational structure of the Ministry of Finance;

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

The Minister of Finance promulgates a Circular on guidelines for tax registration.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Circular deals with applications and procedures; amendments to tax registration information; deactivation of tax identification numbers (hereinafter referred to as TINs), TIN reactivation, business suspension; tax registration regarding restructuring and conversion of business entities; responsibilities for management and usage of TINs.

Enterprises established and operating under the Law on Enterprise shall register for tax in conjunction with business registration as prescribed in the Law on Enterprise and guiding documents on enterprise registration.

Enterprises that are not being established or operating under the Law on Enterprise, organizations, households and individuals, and issues in connection with tax administration and tax registration of enterprises established under the Law on Enterprise that are not specified in the Law on Enterprise and guiding documents shall comply with the Law on Tax administration and this Circular for tax registration.

Article 2. Regulated entities

1. Taxpayers are enterprises, organizations and individuals below:

a) Limited liability companies, joint-stock companies, partnerships, private enterprises that apply for enterprise registration (tax registration and business registration) at business registration authorities (hereinafter referred to as enterprises).

b) Enterprises operating in the sectors of securities, insurance, accounting, auditing, lawyers, notarization, or other specialized sectors that do not apply for enterprise registration at business registration authorities (hereinafter referred to as business entities).

c) Public service providers; armed forces; business entities of political organizations, socio-political organizations, social organizations, socio-professional organizations that conduct business as prescribed by law but are not required to apply for enterprise registration at business registration authorities; organizations of neighbor countries on land with Vietnam that conduct sale, barter at border marketplaces, checkpoint marketplaces and marketplaces in checkpoint economic zones; cooperatives, co-operative groups that are established and operating under the Law on cooperatives (hereinafter referred to as business entities).

d) Organizations established by competent authorities without production or business operation but taking on liabilities to government budget (hereinafter referred to as other entities).

dd) Organizations and individuals not taking on tax liabilities but eligible for tax refund, including: Foreign organizations and individuals, organizations in Vietnam that use foreign humanitarian aid and/or non-refundable aid to buy VAT-inclusive goods or services in Vietnam to provide non-refundable aid and/or humanitarian aid; diplomatic missions and consular offices and representative agencies of international organizations in Vietnam that are eligible for VAT refund as entities entitled to diplomatic immunity and privileges; ODA project owners that are eligible for VAT refund, representative offices of ODA project sponsors (hereinafter referred to as other entities).

e) Foreign organizations without Vietnamese's legal status, foreign individuals doing independent business in Vietnam in accordance with Vietnam's law and earning incomes in Vietnam (hereinafter referred to as foreign contractors) or taking on foreign contractors tax liabilities in Vietnam.

g) Enterprises, business entities, organizations and individuals responsible for withholding and paying taxes on behalf of contractors, foreign subcontractors; organizations obtaining contracts or business cooperation contracts with individuals that pay tax on behalf of individuals (hereinafter referred to as withholding entities).

h) Executives, general executive companies, joint ventures, contractors, and investors entering into petroleum contracts or agreements, parent company – PetroVietnam that is the representative of host country receives profits distributed from petroleum contracts or agreements and the organization authorized by Vietnamese Government to receive profits distributed from petroleum fields in the overlapping areas.

i) Households, groups of individuals, individuals engaging in production, business and provision of goods or services (including individuals of neighbor countries on land with Vietnam engaging in sale and barter at border marketplace, checkpoint marketplaces, marketplaces in checkpoint economic zones) (hereinafter referred to as household businesses).

k) Individuals earning incomes subject to personal income tax (excluding self-employed individuals).

l) Other entities and individuals taking on liabilities to government budget.

m) Organizations and individuals paying incomes earned from wages (hereinafter referred to as employers).

2. Organizations and individuals authorized by tax authorities to collect amounts receivable.

3. Taxpayers shall register dependent(s) for taxation purposes as prescribed in the Law on personal income tax.

4. Tax authorities include: General Department of Taxation, Departments of Taxation, Sub-departments of Taxation.

5. Customs authorities include: The General Department of Customs, Departments of Customs, Sub-department of Customs.

6. Other relevant regulatory agencies, organizations and individuals.

Article 3. Interpretation of terms

For the purposes of this Circular, these terms below shall be construed as follows:

1. Tax registration system is a part of tax management system that is created, managed, and used consistently in the tax sector for the purposes of tax administration in terms of tax registration.

2. The website of General Department of Taxation, prescribed in Clause 9 Article 3 of Circular No. 110/2015/TT-BTC dated July 28, 2015 on guidelines for electronic transactions in the tax field.

3. Website's address of General Department of Taxation is <http://www.gdt.gov.vn>.

Article 4. TINs

1. TIN is a series of numbers, letters or characters issued with a taxpayer by a tax authority as prescribed in the Law on Tax administration. TINs are used for identifying every tax payer (including taxpayers engaging in export/import operation) and consistently managed nationwide.

2. A TIN is formed as follows:

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

In which:

- The first two digits N_1N_2 indicate the province that issues TINs specified in a list of province codes (for TINs issued with taxpayers being enterprises, organizations, household businesses, and self-employed individuals) or non-province codes (for TINs issued with other individuals).

- Seven digits $N_3N_4N_5N_6N_7N_8N_9$ are formed in a definite element in ascending order from 0000001 to 9999999. N_{10} is the check digit.

- Three digits $N_{11}N_{12}N_{13}$ are formed in ascending order from 001 to 999.

- A dash is used to separate the first 10-digit element and the last 3-digit element.

3. The business identification number prescribed in Clause 1 Article 8 of the Government's Decree No. 78/2015/ND-CP dated September 14, 2015 is the TIN prescribed in Clause 1 and Clause 2 of this Article.

Article 5. TIN issuance and usage

1. Issuing TINs

A taxpayer shall register for tax so as to be issued a TIN as prescribed in Article 21 of the Law on Tax administration. In particular:

a) Each of business entities and other entities shall be issued with a unique TIN for the whole operation as from the tax registration until the shutdown, except for the cases specified in Clause 3 of this Article.

b) An individual shall be issued a unique TIN being used in his/her entire life. A dependent of a personal income taxpayer shall be issued with a TIN for the purpose of exemption. The dependent's TIN is also his/her TIN upon any of liability to government budget taken on by such person.

c) An assigned TIN may not be reissued to other taxpayers.

d) TINs of business entities and other entities shall, upon occurrence of conversion of business forms, sale, giving, or inheritance, remain valid.

dd) A TIN issued to a household business is the TIN issued to the individual acting as representative of such household business. When the representative of the household business dies, is missing, or lacks of legal capacity, the household business shall be issued with new TIN according to the tax code issued to the new household business's representative. If the household business shuts down, the TIN of household business's representative still remains valid as his/her TIN.

e) When a household business amendment its representative, it shall notify the tax authority of such amendment so as to be reissued another TIN. If the new household business's representative has been issued with a TIN, such TIN shall be used.

g) 10-digit TINs shall be issued to enterprises, business entities, and other entities that have full legal status and take legal responsibility for their obligations (hereinafter referred to as "independent entities"; and household businesses' representatives and other individuals prescribed in Clauses 1, 2, and 3 Article 2 of this Circular, except for the cases prescribed in Clause 3 of this Article.

h) 13-digit TINs shall be issued to:

- Branches and/or representative offices of an enterprise that are eligible for affiliated entities identification numbers of enterprises as prescribed in Law on enterprises; affiliated entities of business entities and other entities established under regulations of law and taking on tax liabilities.

hereinafter referred to as "affiliated entities". An entity having "affiliated entity/entities" is called "managing entity" for the purpose of this Circular.

- Contractors, and investors entering into petroleum contracts or agreements, parent company – PetroVietnam that is the representative of host country receives profits distributed from petroleum contracts prescribed in Point a Clause 3 of this Article.

- Business locations of a household business in case where the business locations are in the same district but different communes.

2. Using TINs

A taxpayer shall use its/his/her own TIN issued as prescribed in Article 28 of the Law on Tax administration. In particular:

a) The taxpayer shall use its TIN for the purposes of filing tax returns, remitting payments, requesting refunds and following other tax formalities regarding all types of amounts payable to government budget, even if the taxpayer does businesses in multiple administrative divisions.

b) If an enterprise or organization that is issued with a TIN engages in new business or expand business to another province or city without establishment of any branch or affiliated entity, or with establishment of an affiliated producing facility (including processing or assembling facility) in another administrative division different from the province or city where it has its head office located that is an entity permitted keep records of government budget revenues as prescribed in the Law on Tax administration, it is permitted to use the TIN for the purpose of filing tax returns and remitting payments to the tax authority at the administrative division where new business or expanded business is operating.

c) If a household business has at least 2 business locations of which each business location is under management of a tax authority, its TIN shall be used for the purposes of filing tax returns and remitting payments to both tax authorities.

d) When a person that has been issued with an infidel TIN engages in business and he/she is a household business's representative, the above TIN shall be used for the purposes of filing tax returns and remitting payments for the household business and vice versa.

dd) Sole proprietorship's owner shall use his/her individual TIN the purposes of filing personal income tax returns, remitting payments and making final statements. If the sole proprietorship takes on obligation to deduct and pay personal income tax on behalf of employees working for the sole proprietorship, the sole proprietorship's TIN shall be used for the purposes of filing tax returns, withholding and remitting taxes for such employees

e) When an dependent incurs amounts payable to government budget, his/her TIN shall be used for the purposes of filling tax returns and remitting payments of such amounts. The tax authority shall, according to the initial tax return, amendment the dependent's TIN into taxpayer's TIN for the purpose of records of tax liabilities taken on by the taxpayer..

3. Issuing TINs in specific cases

a) Issuing TINs to taxpayers entering into petroleum contracts or agreements:

a1) For petroleum exploration and extraction contracts (hereinafter referred to as petroleum contracts), the 10-digit TINs shall be issued to: The operator (or joint operating company) under each petroleum contract; the joint enterprises of petroleum contracts signed in form of joint contracts.

In case the petroleum contract requires that each contractor, investor must separately fulfill their own tax liability (including corporate income tax on incomes deriving from transfer of interests on entering into petroleum contract), the contractor or investor that enters into the contract shall be issued with 13-digit TIN (including contractors and investors being the operators and the contractors receiving the profit sharing) according to the 10-digit TIN of the operator, the joint operating company, or the joint venture.

Parent company – PetroVietnam being the representative of the host country that receives profit sharing from petroleum contracts shall be issued with a 13-digit TIN (according to the 10-digit TIN of the operator or the joint operating company or the joint venture of each petroleum contract) for the purposes of filing tax return, remitting payments as to the profit sharing.

In case of transfer leading a change of ownership of a contractor receiving interest in a petroleum contract in Vietnam, the signatory in the petroleum contract in Vietnam shall use the 13-digit TIN for the purposes of filing tax return, remitting payments on behalf the transferor as to the income deriving from such petroleum contract and register for amendment to tax registration according to the 10-digit TIN of the operator or the joint operating company or the joint venture.

a2) With regard to the organization that is authorized to receive profit sharing for Vietnam in oil and gas fields at overlapping areas, it shall be issued with a 10-digit TIN according to each contract or arrangement or a equivalent document for the purposes of filing tax return, remitting payments for each contract.

b) Issuing TINs to foreign contractors, foreign subcontractors applying for direct tax payment to the tax authorities:

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

If a foreign contractor and business entities in Vietnam create a joint venture in Vietnam under a contract agreement and they also establish a joint Board of Management that does accounting, has

bank account and take responsibility for invoice issuance or a business entity in Vietnam take responsibility for joint accounting and distribute profit sharing, the joint Board of Management or the business entity in Vietnam shall be issued with a 10-digit TIN for the purposes of filing tax return, remitting payments, and tax statement for the main contract in accordance with regulations of law on taxation in force.

c) Issuing TINs to enterprises, business entities, other entities, and individuals taking responsibility for withholding or remitting payments of tax on behalf of foreign contractors or subcontractors; organizations and individuals authorized to collect amounts receivables by tax authorities; entities withholding taxes from individuals entering into business cooperation contracts (hereinafter referred to as withholding TINs) as follows:

c1) If an enterprise, organization and individual being the Vietnamese party enters into an agreement with a contractor or make direct payment to a foreign contractor or subcontractor that does not register direct tax payment with tax authorities, the Vietnamese party shall register for tax and be issued with an additional 10-digit TIN for the purposes of filing tax return and remitting payments on behalf of the foreign contractors or subcontractors.

c2) Each entity entering into an agreement on collection of amount receivables with a tax authority shall be issued with an withholding TIN for the purpose of payment of received taxes from taxpayers to government budget.

c3) Each organization entering into an agreement or business cooperation contract with individual(s) and withholding tax for such individual(s) shall be issued with an withholding TIN for the purpose of payment of received taxes from taxpayers to government budget.

c4) Each withholding TIN shall be used for the purposes of remitting taxes receivable as prescribed in the laws on taxation during the operation of taxpayers. When a taxpayer amends its/his/her tax registration information as prescribed, the equivalent information of withholding TIN shall be updated by the tax authority. When a taxpayer cancel its/his/her TIN, the withholding TIN is also cancelled.

4. Individuals earning incomes from salaries or wages that authorize their employers to register for tax

Each individual earning incomes from salaries or wages (hereinafter referred to as employee) paid by his/her employer may authorize the employer to register for tax and claim a dependent on his/her behalf.

The employee shall provide the withholding employer with documents related to him/her and dependents as prescribed in Clause 9 and Clause 10 Article 7 of this Circular; then the employer shall register for tax and claim dependents within the authorization of the employee.

If an employee pays personal income tax incurred at multiple employers shall register for at with only one employer for a TIN.

The employee shall notify other employers of his/her TIN so as to they use it for the purposes of filing tax return and remitting payments.

Chapter II

SPECIFIC PROVISIONS

Section 1. TAX REGISTRATION

Article 6. Time limits for tax registration

Each taxpayer shall register for tax within the time limits prescribed in Article 22 of the Law on Tax administration, in particular:

1. Each of business entities and other entities engaging in business shall register for tax within 10 working days from:

- The date specified in the establishment and operation license, or establishment decision, or equivalent license issued by competent authorities.

- The date specified in the certification of registration of affiliate operation, or establishment decision, or equivalent license issued by competent authorities.

- The date specified in the business registration certificate issued to the household business that conduct sale, barter at border marketplaces, checkpoint marketplaces and marketplaces in checkpoint economic zones of Vietnam by a neighbor country on land with Vietnam.

- The stating date of an organization not subject to business registration.

- The date on which the responsibility for withholding and remitting tax payment on behalf of a foreign contractor or subcontract is taken on; or the responsibility for tax payment on behalf of an individual as specified in a contract or business cooperation contract is taken on.

- The date on which the contract award agreement is signed with a foreign contractor or subcontract that filing tax return and remit payment directly to the tax authority.

- The date on which an oil and gas contract or agreement is signed.

2. When an entity or an individual not engaging in business takes on liability to government budget or is eligible for tax refund, it/he/she shall register for tax within the time limit for filing of tax return or initial filing of tax refund as prescribed in the Law on Tax administration.

3. A household business shall register for tax within the time limit for initial filing of tax return. If a household business is issued with a certificate of household business registration by a business registration authority, it shall register for tax at the tax authority within 10 working days from the date specified in the certificate of household business registration.

4. Each personal income taxpayer shall claim dependent(s) within the time limit for exemption registration as prescribed in the Law on personal income tax.

5. Each employer shall make tax registration for employees earning income from salaries or wages and make tax registration for employees' dependents once a year within 10 working days before the submission of annual statement of personal income tax.

Article 7. Tax registration application

Tax registration applications (hereinafter referred to as applications) shall be in accordance with Article 23 of the Law on Tax administration, in particular:

1. Taxpayers being business entities or other entities shall submit applications as prescribed in Point b and Point c Clause 1 Article 2 of this Circular

a) With regard to managing entities, the application includes:

- A tax registration form using Form No. 01-DK-TCT and lists (if any) issued herewith;

- A copy (no authentication required) of the business registration certificate, establishment decision, or equivalent license issued by competent authorities, or business registration certificate as prescribed in the neighbor country on land with Vietnam (regarding organizations in the neighbor country on land with Vietnam that conduct sale or barter at border marketplaces, checkpoint marketplaces, marketplaces in checkpoint economic zones of Vietnam).

b) With regard to affiliated entities, the application includes:

- A tax registration form using Form No. 02-DK-TCT and lists (if any) issued herewith;

- A copy/copies (no authentication required) of the operation registration certificate of affiliated entity, establishment decision, or equivalent license issued by competent authorities, or business registration certificate as prescribed in the neighbor country on land with Vietnam (regarding organizations in the neighbor country on land with Vietnam that conduct sale or barter at border marketplaces, checkpoint marketplaces, marketplaces in checkpoint economic zones of Vietnam).

2. Taxpayers being contractors or investors entering into petroleum contracts shall submit applications as prescribed in Point h Clause 1 Article 2 of this Circular

a) With regard to operators, joint operating companies and joint ventures, entities authorized to receive profit sharing of Vietnam at oil and gas field in overlapping areas by Vietnam's Government (hereinafter referred to as operator), the application includes:

- A tax registration form using Form No. 01-DK-TCT and a list of contractors/investors using Form No. 01-DK-TCT-BK05, a list of banking accounts using Form No. 01-DK-TCT-BK06 issued herewith;

- A copy/copies (no authentication required) of the investment certificate or investment license.

b) With regard to petroleum contractors or investors (including the contractors receiving profit sharing), the application includes:

- A tax registration form using Form No. 02-DK-TCT issued herewith;

c) With regard to parent company – PetroVietnam being the representative of the host country that receives profit sharing from petroleum contracts, the application includes: A tax registration form using Form No. 02-DK-TCT issued herewith.

3. With regard to taxpayers being a foreign contractors or subcontractors that register for direct tax payment to tax authorities as prescribed in Point e Clause 1 Article 2 of this Circular, the application includes:

- A tax registration form using Form No. 04-DK-TCT and lists (if any) issued herewith;

- A copy/copies (no authentication required) of the contract license (or the equivalent issued by competent agencies);

- A copy/copies (no authentication required) of the operation office certificate (or the equivalent issued by competent agencies, if any).

4. With regard to withholding taxpayers prescribed in Point g Clause 1 Article 2 of this Circular, the application includes:

- A tax registration form using Form No. 04.1-DK-TCT issued herewith;

- A list of foreign contractors and subcontractors paying taxes by way of withholding by Vietnamese party using Form No. 04.1-DK-TCT-BK (if the Vietnamese party withholds and remits taxes for them).

- A copy/copies of business cooperation contract (if an entity withholds and remits on behalf of an individual in the contract).

5. With regard to taxpayers being diplomatic missions, consular offices and representative bodies of international organizations in Vietnam prescribed in Point dd Clause 1 Article 2 of this Circular, the application includes:

- A tax registration form using Form No. 06.1-DK-TCT issued herewith;

- A list of diplomatic agents eligible for VAT refund using Form No. 06-DK-TCT-BK01 issued herewith.

6. With regard to taxpayers not taking on tax liabilities but eligible for tax refund (except for diplomatic missions, consular offices and representatives of international organizations in Vietnam) prescribed in Point dd Clause 1 Article 2 and entities not engaging in business but taking on tax liabilities, the application includes:

A tax registration form using Form No. 01-DK-TCT issued herewith (only filling in items: 1, 2, 3, 4, 9, 10, 12, 14, 15).7. Taxpayers being household businesses shall submit applications as prescribed in Point I Clause 1 Article 2 of this Circular

a) With regard to taxpayers being household business that register for tax directly with tax authority:

a1) For household businesses, except for the case prescribed in Point a2 of this Clause, the application includes:

- A tax registration form using Form No. 03-DK-TCT and lists (if any) issued herewith;

- A copy/copies (no authentication required) of the business registration certificate;

- A copy/copies (no authentication required) of identification card/citizen identification that remains valid (for person holding Vietnamese nationality); a copy/copies (no authentication required) of passport that remains valid (for person holding foreign nationality and overseas Vietnamese).

a2) For household businesses of neighbor countries on land with Vietnam engaging in sale and barter at border marketplace, checkpoint marketplaces, marketplaces in checkpoint economic zones, the application includes:

- A tax registration form using Form No. 03-DK-TCT and lists (if any) issued herewith;

- A copy/copies (no authentication required) of one any the following documents that remain valid: Border identification cards, border laissez-passers, passports or documents valid for entry and exit purposes issued in accordance with laws and regulations of neighbor countries (for self-employed individuals);

- A copy/copies (no authentication required) of certificate of household business registration issued by competent authority of Vietnam (for self-employed individuals);

- A copy/copies (no authentication required) of business registration certificate in accordance with laws and regulations of neighbor countries (for household businesses).

a3) When a household business whose representative has been issued with a personal TIN engages in business, the application includes:

- A tax registration form using Form No. 03-DK-TCT and lists (if any) issued herewith; The TIN of household business's representative shall be filled in the tax registration form;

- A copy/copies (no authentication required) of the certificate of household business registration(if any);

b) With regard to taxpayers being household businesses that register for tax through the tax return without TIN, they shall enclose with the initial tax return one of the following documents:

b1) For household businesses, except for the case prescribed in Point b2 of this Clause, the application includes:

- A copy/copies (no authentication required) of the certificate of household business registration(if any);

- A copy/copies (no authentication required) of identification card/citizen identification that remains valid (for person holding Vietnamese nationality); a copy/copies (no authentication required) of passport that remains valid (for person holding foreign nationality and overseas Vietnamese).

b2) Household businesses of neighbor countries on land with Vietnam engaging in sale and barter at border marketplace, checkpoint marketplaces, marketplaces in checkpoint economic zones, a tax registration application includes:

- A copy/copies (no authentication required) of one any the following documents that remain valid: Border identification cards, border laissez-passers, passports or documents valid for entry and exit purposes issued in accordance with laws and regulations of neighbor countries (for self-employed individuals);

- A copy/copies (no authentication required) of certificate of household business registration issued by competent authority of Vietnam (for self-employed individuals);

- A copy/copies (no authentication required) of business registration certificate in accordance with laws and regulations of neighbor countries (for household businesses).

8. Applications applied to taxpayers being individuals through tax returns, except for the case prescribed in Point b Clause 7 of this Article:

a) Regarding an individual without TIN taking on tax liabilities on non-agricultural land use, the tax authority shall issue the individual with a TIN upon receipt of his/her initial tax return on non-agricultural land use.

b) Regarding an individual without TIN engaging in real estate transfer, the tax authority shall issue the individual with a TIN according to the real estate transfer documents.

c) Regarding an individual without TIN submitting an application for right to land use and property on land, the tax authority shall issue the individual with a TIN according to the application.

d) Regarding amounts receivable arising irregularly namely registration fees for cars, motorcycles, boats, or other amounts receivable arising irregularly without TIN, the tax authority shall issue the individual with TIN according to his/her tax return.

9. Applications of personal income taxpayers and other taxpayers, other than individuals prescribed in Clauses 7, 8, and 10 of this Article

a) For individuals submitting tax registration application at the tax authority, the application for tax registration includes:

- A tax registration form using Form No. 05-DK-TCT issued herewith;

- A copy/copies (no authentication required) of identification card/citizen identification that remains valid (for person holding Vietnamese nationality); a copy/copies (no authentication required) of passport that remains valid (for person holding foreign nationality and overseas Vietnamese).

b) For individuals submitting tax registration application to employers:

The individual shall send a written authorization and personal documents (including a copy/copies (no authentication required) of identification card/citizen identification that remains valid (for person holding Vietnamese nationality); a copy/copies (no authentication required) of passport that remains valid (for person holding foreign nationality and overseas Vietnamese)) to the employer.

The employer shall add tax registration information of employees to a consolidated tax registration form for employees earning wages from employer using Form No. 05-DK-TH-TCT issued herewith

(tick in the box “tax registration” and fill sufficient information in the form) and then send it to General Department of Taxation via its website.

10. Applications applied to dependents claimed for exemption of personal income taxpayers prescribed in Clause 3 Article 2 of this Circular

a) For personal income taxpayers submitting tax registration application and claiming dependents at the tax authority, the application for tax registration includes:

- A dependent care claim form for employees earning income from wages using Form No. 20-DK-TCT issued herewith (tick in the box “tax registration” and fill sufficient information in the form).

- A copy/copies (no authentication required) of identification card/citizen identification that remains valid (for dependent aged 14 or more and holding Vietnamese nationality) or birth certificate that remains valid (for dependent aged under 14 and holding Vietnamese nationality); a copy/copies (no authentication required) of passport or birth certificate that remains valid (for dependent holding foreign nationality and overseas Vietnamese).

b) For personal income taxpayers claiming dependents to employers:

The individual shall send a written authorization and personal documents of dependent(s) (a copy/copies (no authentication required) of identification card/citizen identification that remains valid (for dependent aged 14 or more and holding Vietnamese nationality) or birth certificate that remains valid (for dependent aged under 14 and holding Vietnamese nationality); a copy/copies (no authentication required) of passport or birth certificate that remains valid (for dependent holding foreign nationality and overseas Vietnamese) to the employer.

The employer shall add dependent care claims of employees to a consolidated dependent care form for employees earning wages from employer using Form No. 20-DK-TH-TCT issued herewith (tick in the box “tax registration” and fill sufficient information in the form) and then send it to General Department of Taxation via its website or in physical form.

Article 8. Location of tax registration application submission

Locations of tax registration application submission shall be in accordance with Article 24 of the Law on Tax administration, in particular:

1. Business entities and affiliated entities (excluding cooperatives and co-operative groups), contractors/investors entering into petroleum contracts, and foreign contractors shall submit applications the Departments of Taxation’s premises.

2. Enterprises, business entities, other entities, and individuals responsible for tax withholding and payments on behalf of foreign contractors and sub-contractors; withholding entities, and entities authorized to collect amounts receivable by tax authorities shall submit applications at the supervisory tax authority’s premises.

3. Other entities shall submit applications at:

a) Department of Taxation’s premises where they have their head offices located (for entities established under decisions of central government bodies and bodies of provinces).

b) or Sub-departments of Taxation's premises where they have their head offices located (for entities established under decisions of bodies of districts).

4. If personal income taxpayers via employers authorize the employers to make tax registration for himself/herself and claim his/her dependent(s), they shall submit applications to the employer; and then the employer shall collect and submit individual tax registration form to the supervisory tax authority.

5. If personal income taxpayers and individuals claiming dependent(s) not via employers, they shall submit applications at the equivalent entities:

a) Departments of Taxation's premises where the individual, being foreign individual using humanitarian aid, non-refundable aid to buy VAT-inclusive goods or services in Vietnam for the purposes of non-refundable aid or humanitarian aid, has permanent residence in Vietnam.

b) Departments of Taxation's premises in charge of resident employees earning income from wages paid by international organizations, embassies, consuls in Vietnam if those entities have not withheld tax from employees' wage.

c) Departments of Taxation's premises where resident employees earning income from wages paid by foreign entities that are employed in Vietnam (for employees not working in Vietnam).

d) Sub-departments of Taxation's premises where individuals reside (permanent or temporary residence).

6. Cooperatives, co-operative groups, household businesses shall register for tax at Sub-departments of Taxations where they have head offices located.

7. Other individuals incurring amounts payable to government budget shall register for tax at Sub-departments of Taxation where they incurring such amounts (real estate transfer, issuance of land use right and property on land, registration fees for cars, motorcycles, boats, etc.).

Article 9. Receiving and time limit for processing applications

1. Receiving applications

Applications shall be received in accordance with Article 25 of the Law on Tax administration, in particular:

a) With regard to physical applications:

The tax official shall receive and append the receipt seal to the application, and then specify the receipt time, the document quantity under the list of applications if they are directly submitted at the tax authorities' premises. The tax official shall issue an appointment note specifying the date of returning the tax registration results within the time limit prescribed in this Circular.

For applications sent by post, tax officials shall append the date seal specifying the date of receipt and keep records of tax authority

The tax official shall, after verification of an application, in case of necessary amendments, notify the taxpayer of such amendments within that working day (for applications directly submitted at tax authority) or within 2 working days from the submission date (for applications sent by post).

b) For electronic applications: The application receipt shall comply with Circular No. 110/2015/TT-BTC dated July 28, 2015 of the Ministry of Finance on guidelines for electronic transactions in taxation area.

2. Time limit for processing applications

Within 3 working days from the date on which the tax authority receives the sufficient application as prescribed.

Article 10. Issuing certificates of tax registration

Certificates of tax registration shall be issued in accordance with Article 26 of the Law on Tax administration, in particular:

1. Certificates of tax registration

Each of enterprises, business entities, and household businesses engaging in business prescribed in Points b, c and i Clause 1 Article 2 of this Circular that has submitted a sufficient application shall be issued with a certificate of tax registration using Form No. 10-MST issued herewith by the tax authority.

2. Certificates of personal tax registration

Individuals earning income subject to personal income tax (except for self-employed individuals) and other individuals taking on amounts payable to government budget prescribed in Point k and l Clause 1 Article 2 of this Circular that has submitted a sufficient application at the tax authority as prescribed shall be issued with a certificate of personal tax registration using Form No. 12-MST issued herewith.

For employees authorizing employers to register for tax: The tax authority shall send a physical or electronic notification (via General Department of Taxation's website) in terms of a list of personal TINs registered by the employer using Form No. 14-MST issued herewith.

The employer shall notify each employee of his/her personal TIN or reasons for rejection of TIN issuance in order for the individual make necessary amendments as prescribed.

If an individual that authorizes his/her employer to register for tax or an individual register for tax through his/her tax return apply for issuance of certificate of personal tax registration to the tax authority, the tax authority shall issue such individual with a certificate of personal tax registration.

3. Notifying TINs

When entities prescribed in Point d, dd, e, g, h or l Clause 1 and Clause 2 Article 2 of this Circular have submitted sufficient applications as prescribed and household businesses have submitted applications without copies (no authentication required) of citizen identification or identity cards for persons holding Vietnamese nationality, or copies (no authentication required) of passports that

remain valid for persons holding foreign nationality and overseas Vietnamese, they shall be issued with Tax identification number notifications using Form No. 11-MST issued herewith.

4. Notifying dependents' TINs

Each wage-based personal income taxpayer that claimed dependents as prescribed in Clause 3 Article 2 of this Circular and has submitted sufficient application at tax authority as prescribed shall be issued with a Notification of dependent's tax identification number using Form No. 21-MST issued herewith.

For employees authorizing employers to make tax registration for dependents: The tax authority shall send a physical or electronic notification (via General Department of Taxation's website) in terms of a list of dependent's TINs registered by the employer using Form No. 22-MST issued herewith.

The employer shall notify each employee of his/her personal TIN or reasons for rejection of application in order for the individual make necessary amendments as prescribed.

Article 11. Reissuing certificates of tax registration

1. When a certificate of tax registration is lost, damaged, or burned (including certificate of tax registration, certificate of personal tax registration), tax identification number notification (including tax identification number notification, notification of dependent's tax identification number), an application for reissuance of certificate of tax registration or tax identification number notification shall be sent to the supervisory tax authority, including: An application form for reissuance of certificate of tax registration or tax identification number notification using Form No. 13-MST issued herewith.

2. The tax authority shall reissue a certificate of tax registration or tax identification number notification within 2 working days from the date on which the sufficient application is submitted as prescribed.

Section 2. AMENDMENTS TO TAX REGISTRATION

Article 12. Responsibilities, time limits and locations related to submission of applications for amendments to tax registration

The amendments to tax registration shall be carried out in accordance with Article 27 of the Law on Tax administration, in particular:

1. Enterprises shall apply for amendments to tax registration at the business registration authorities as prescribed in the Government's Decree on enterprise registration and prevailing documents. If an enterprise or an enterprise's affiliate relocates its premises resulting in change of the supervisory tax authority, the enterprise must, before registering such amendment with the business registration authority, notify the supervisory tax authority of the amendment and complete all tax formalities with the supervisory tax authority as prescribed in Clause 2 Article 13 of this Circular.

2. When a business entity, an other entity, a household business or an individual that has registered for tax with the tax authority, make amendments to tax registration form or the list enclosed with the

tax registration form, it must complete the procedures for amendments to tax registration with the supervisory tax authority within 10 working days from the date on which the amendment occurs.

a) If a taxpayer relocates its premises leading a change of its supervisory tax authority, within 10 working days from the date on which the notification of relocation (using Form No. 09-MST issued herewith) is received, the taxpayer shall register with the new tax authority.

b) If a taxpayer being household business or other individual make amendments to tax registration through tax return, it/he/she shall notify the supervisory tax authority of such amendment. The tax authority shall, according to tax return of the household business or individual, update requested amendments for the taxpayer.

c) If a taxpayer being employee that authorizes his/her employer to register for tax wishes to make amendments in terms of information about him/her and dependents to tax registration, he/she shall notify the employer of such amendment. The employer shall gather and send a document on amendments of authorizing employees to the supervisory tax authority once a year within 10 working days before the date on which the annual final personal income tax statement is submitted.

d) If an individual who earns income subject to personal income tax (except for self-employed individual) relocates his/her premises resulting in change of the supervisory tax authority, he/she is not required to follow procedures for relocation, but only required to register for amendments to tax registration.

3. When an enterprise, business entity, other entity, or individual that obtains an withholding TIN makes amendments to tax registration, corresponding withholding TIN's information shall be updated on the tax registration system. Procedures for tax liability transfer (upon restructuring) in terms of withholding TINs shall be carried out similarly and at the same time with procedures for taxpayer's obligation transfer.

Article 13. Applications for amendments to tax registration

1. Regarding taxpayers being business entities, other entities, household businesses and other individuals that register for amendments to tax registration not resulting in amendments to supervisory tax authorities

a) Cases of amendments to tax registration not resulting in changes of supervisory tax authorities

a1) Business entities, other entities, household businesses and other individuals making amendments to tax registration, except for premises' addresses.

a2) Business entities and other entities under management of Departments of Taxation relocating their premises within then same province or central-affiliated city (hereinafter referred to as province).

a3) Business entities and other entities under management of Sub-departments of Taxation relocating their premises within then same district or provincial-affiliated city (hereinafter referred to as district).

b) Applications for amendments to tax registration:

b1) For taxpayers being business entities or other entities (including affiliated entities), the application includes:

- An application form for amendments to tax registration using Form No. 08-MST issued herewith;

- A copy/copies (no authentication required) of establishment and operation license, or certificate of registration of affiliate operation, or establishment decision, or an equivalent document issued by competent authority upon amendments to tax registration on those documents.

b2) For taxpayers being household businesses (amendments to tax information directly registered with the tax authority), the application includes:

- An application form for amendments to tax registration using Form No. 08-MST issued herewith;

- A copy/copies (no authentication required) of certificate of household business registration upon amendments to the certificate's tax registration;

- A copy/copies (no authentication required) of identification card/citizen identification that remains valid (for person holding Vietnamese nationality); a copy/copies (no authentication required) of passport that remains valid (for person holding foreign nationality and overseas Vietnamese) upon amendments to those documents' tax registration.

c) For taxpayers being individuals earning incomes subject to personal income tax, except for self-employed individuals:

c1) Regarding taxpayers registering for amendments with the tax authority, the application includes:

- An application form for amendments to tax registration using Form No. 08-MST issued herewith in terms of information about the taxpayer and dependent(s);

- A copy/copies (no authentication required) of identification card/citizen identification that remains valid (for person holding Vietnamese nationality); a copy/copies (no authentication required) of passport that remains valid (for person holding foreign nationality and overseas Vietnamese) upon amendments to tax registration's taxpayer in those documents.

- A copy/copies (no authentication required) of identification card that remains valid (for dependent aged 14 or more and holding Vietnamese nationality) or birth certificate that remains valid (for dependent aged under 14 and holding Vietnamese nationality); a copy/copies (no authentication required) of passport or birth certificate that remains valid (for dependent holding foreign nationality and overseas Vietnamese) upon amendments to tax registration's dependent(s) in those documents.

c2) Regarding taxpayers registering for amendments with employers

- Amendments to taxpayer's registration:

The taxpayer shall send copies (no authentication required) of documents to be amended to the employer. The employer shall make a consolidated tax registration form of employees earning wages from employer using Form No. 05-DK-TH-TCT issued herewith. The employer shall tick in the box "Amendments to tax registration" and filling in amended registration.

- Amendments to dependents' registration:

The taxpayer shall send copies (no authentication required) of documents to be amended in terms of dependents' registration to the employer. The employer shall make a consolidated tax registration form of dependents of employees earning wages from employer using Form No. 20-DK-TH-TCT issued herewith. The employer shall tick in the box "Amendments to tax registration" and filling in amended registration.

2. Regarding taxpayers being enterprises, entities (including affiliated entities), household business that change premises' addresses resulting in change of supervisory tax authority.

a) Cases of amendments to tax registration not resulting in changes of supervisory tax authorities:

a1) Business entities and other entities under management of Sub-departments of Taxation relocating their premises to other provinces;

a2) Business entities and other entities under management of Sub-departments of Taxation relocating their premises to other districts;

a3) Individuals earning incomes subject to personal income tax (except for self-employed individuals) that relocate premises within the same province but to another district or to another province.

b) Applications for amendments to tax registration:

b1) For enterprises, business entities, other entities, household businesses

- At the tax authority from which the taxpayer relocates:

+ For enterprises, the application includes: An application form for amendments to tax registration using Form No. 08-MST issued herewith;

+ For business entities, other entities, the application includes:

(i) An application form for amendments to tax registration using Form No. 08-MST issued herewith;

(ii) A copy/copies (no authentication required) of establishment and operation license, or certificate of registration of affiliate operation, or establishment decision, or an equivalent document issued by competent authority with the new address.

+ For business households, the application includes:

(i) An application form for amendments to tax registration using Form No. 08-MST issued herewith;

(ii) A copy/copies (no authentication required) of certificate of household business registration upon amendments to the certificate's tax registration, tax identification number notification (if any);

(iii) A copy/copies (no authentication required) of identification card/citizen identification that remains valid (for person holding Vietnamese nationality); a copy/copies (no authentication required) of

passport that remains valid (for person holding foreign nationality and overseas Vietnamese) upon amendments to those documents' tax registration.

- At the tax authority to which the taxpayer relocates:

+ For enterprises: The enterprise shall register with the business registration authority in accordance with the Law on Enterprise, Government's Decree No. 78/2015/ND-CP dated September 14, 2015 and guiding documents.

+ For business entities, other entities, household businesses, the application includes:

(i) A notification of relocation using Form No. 09-MST issued herewith issued by the tax authority from which the taxpayer relocates;

(ii) A copy/copies (no authentication required) of certificate of household business registration (for household business that is required to apply for business registration as prescribed) or establishment and operation license, or an equivalent document issued by competent authority with the new address.

b2) For taxpayers earning incomes subject to personal income tax, except for self-employed individuals: The application for amendments to address shall be similar to the application for amendments to tax registration as prescribed in Point c Clause 1 of this Article.

3. Regarding amendments to tax registration as to investors that transfer stakes in business entities or transfer interests in petroleum contracts, the application includes: An application form for amendments to tax registration using Form No. 08-MST issued herewith;

Article 14. Receiving applications for amendments to tax registration

1. For physical applications:

The tax official shall receive and append the receipt seal to the application, and then specify the receipt time, the document quantity under the list of applications. The tax official shall issue an appointment note specifying the date of returning the tax registration results within the time limit prescribed in this Circular.

For applications sent by post, tax officials shall append the date seal specifying the date of receipt and keep records of tax authority.

The tax official shall, after verification of an application, in case of necessary amendments, notify the taxpayer of such amendments within that working day (for applications directly submitted at tax authority) or within 2 working days from the submission date (for applications sent by post).

2. For electronic applications:

The receipt of applications for amendments to tax registration shall comply with Circular No. 110/2015/TT-BTC dated July 28, 2015 of the Ministry of Finance on guidelines for electronic transactions in taxation field.

Article 15. Processing applications for amendments to tax registration and sending results

1. For taxpayers making amendments to tax registration not mentioned in the certificate of tax registration or tax identification number notification (except for the case prescribed in Clause 3 of this Article)

The supervisory tax authority of the tax payer shall update the amended information on the tax registration system within 02 (two) working days as from receiving the completed application for amendments to tax registration.

2. For taxpayers making amendments to tax registration mentioned in the certificate of tax registration or tax identification number notification

The supervisory tax authority of the tax payer shall update the amended information on the tax registration system within 03 (two) working days as from receiving the completed application for amendments to tax registration. Concurrently, the tax authority shall reissue a certificate of tax registration or tax identification number notification to the taxpayer. The documents that were issued previously are no longer valid.

3. For taxpayers relocating premises resulting in change of supervisory tax authorities

a) Taxpayers relocating to other provinces:

a1) At the tax authority from which the taxpayer relocates:

The taxpayer must cover tax liabilities before relocating to another province as prescribed in Clause 2 Article 8 of the Decree No. 83/2013/ND-CP dated July 22.

The tax authority from which the taxpayer relocates shall inspect the taxpayer's tax liability up to the date on which the taxpayer relocates its premises, make a notification of relocation using Form No. 09-MST issued herewith, and then send a copy of notification to the taxpayer and a copy of notification to the tax authority to which the taxpayer relocates for the purposes of notifying tax liabilities taken on by the taxpayer as prescribed in Clause 2 Article 8 of the Decree No. 83/2013/ND-CP dated July 22.

Time limit for processing application for amendments to tax registration: Within 10 working days from the date on which the tax authority receives the sufficient application as prescribed.

a2) At the tax authority to which the taxpayer relocates:

The tax authority to which the taxpayer relocates shall, according to the registration for relocation of taxpayer, amendments to premises' address under management of business registration authority (for enterprises), update tax registration information of the taxpayer on the tax registration system for continuous management.

b) Taxpayers under management of Sub-departments of Taxation relocating within the same provinces but to other districts:

b1) At the tax authority from which the taxpayer relocates:

The tax authority from which the taxpayer relocates shall inspect the taxpayer's tax liability up to the date on which the taxpayer relocates its premises, make a notification of relocation using Form No.

09-MST issued herewith, and then send a copy of notification to the taxpayer and a copy of notification to the tax authority to which the taxpayer relocates for the purposes of notifying tax liabilities taken on by the taxpayer.

Time limit for processing application for amendments to tax registration: Within 10 working days from the date on which the tax authority receives the sufficient application as prescribed.

b2) At the tax authority to which the taxpayer relocates:

The tax authority to which the taxpayer relocates shall, according to the registration for relocation of taxpayer, amendments to premises' address under management of business registration authority (for enterprises), update tax registration information of the taxpayer on the tax registration system.

c) Actions against the taxpayer that finishes the relocation at the tax authority from which it relocates but fails to carry out procedures for relocation at the tax authority to which is relocates:

Within 10 working days from the date on which the tax authority from which it relocates issues a notification of relocation using Form No. 09-MST issued herewith, if the taxpayer fails to finish the relocation procedures, it must notify the tax authority from and to which it relocates of explanation and request for resuming business operation in the current premises.

After 10 working days from the date on which the tax authority from which it relocates issues a notification of relocation, if the taxpayer fails to finish the relocation procedures at the tax authority to which it relocates or it does not notify both tax authorities of non-relocation, the tax authority to which it relocates shall require explanation from the taxpayer. After 10 working days from the date on which the tax authority require explanation from the taxpayer, if the taxpayer fails to do so, the tax authority to which it relocates shall issue a notification of non-operation at registered address using Form No. 16/TB-DKT issued herewith, change the taxpayer's status to "non-operation at the registered address", and then send notifications to relevant regulatory agencies as prescribed in Article 19 of this Circular.

Section 3. TIN DEACTIVATION, TIN REACTIVATION, BUSINESS SUSPENSION

Article 16. Cases, time limit and locations of submission of applications for TIN deactivation

A TIN shall be deactivated as prescribed in Article 29 of the Law on Tax administration, in particular:

1. Cases of TIN deactivation

a) For enterprises:

- An enterprise is shut down, dissolved, or goes bankrupt;
- An enterprise has enterprise registration certificate revoked;
- An enterprise is restructured (division, acquisition, consolidation);

b) For business entities, other entities, household businesses:

- A business entity or other entity terminates its operation; a household business is shut down.

- A business entity or other entity has establishment and operation license or equivalent document revoked; a household business has certificate of household business registration revoked due to legal violations.

- A business entity is restructured (division, acquisition, consolidation), a conversion of entity from an affiliated entity to an independent entity or vice versa or from an affiliated entity of a managing entity to another managing entity.

- A business entity or other entity is issued with a notification of non-operation at registered address for one year or more and failure to register for resuming operation.

- A contractor/investor entering into petroleum contract has petroleum contract terminated or transfers all interests associated with the petroleum contract.

- A foreign contractor has contract terminated.

c) For affiliated entities:

- An affiliated entity is issued with a decision on shutdown by the managing entity.

- An affiliated entity also has its TIN deactivated when its managing entity has its TIN deactivated.

- An affiliated entity has its establishment and operation license or equivalent license revoked as prescribed by law.

d) For non-business individuals:

An individual dies, is missing, lack of legal capacity as prescribed by law.

2. Rules for TIN deactivation

a) TIN deactivation is the procedures of the tax authorities for determining that a TIN is no longer valid in the tax registration system. The tax authority shall revoke the certificate of tax registration or tax identification number notification and publicly announce the deactivated TIN.

b) The TIN shall not be used in any of business transactions, from the date on which the tax authority deactivate it as prescribed in Article 29 of the Law on Tax administration.

c) If a business entity or an other entity wishes, after a TIN deactivation, to resume its operation, it must re-register for tax for new TIN, the deactivated TIN shall not be used again.

d) When a household business is shut down, the TIN is only deactivated associated with such household business's shut down. The TIN associated with the household business's representative shall not be deactivated and still be used for such representative's tax liabilities.

d) If an enterprise is going to be dissolved, it shall, before submitting dissolution documents to the business registration authority as prescribed in Law on enterprises, the Government's Decree

No. 78/2015/ND-CP dated September 14, 2015, Circular No. 20/2015/TT-BKHDT dated December 1, 2015 of the Ministry of Planning and Investment, send a terminal tax statement to the tax authority as prescribed in Clause 3 Article 202 of Law on enterprises (for voluntary dissolution) or Clause 2 Article 203 of Law on enterprises (for dissolutions in case of revocation of enterprise registration certificate or court's decision).

e) When an enterprise, business entity, other entity or an individual deactivates a TIN, it must also deactivate the withholding TIN.

g) When a managing entity deactivates its TIN, the affiliated entities' TINs also be deactivated as prescribed.

3. Taxpayer's obligations required to be fulfilled before TIN deactivation

a) For enterprises, business entities, other entities, contractors, investors entering into petroleum contracts, and foreign contractors:

- The taxpayer must send a report on invoice usage as prescribed in law on invoicing;

- The taxpayer must cover tax liabilities as prescribed in Articles 41 and 42 of 156/2013/TT-BTC dated November 6, 2013 of the Ministry of Finance;

- All affiliated entities of an managing entity must deactivate their TINs before the managing entity must also deactivate its TIN.

b) For business households:

- The taxpayer must send a report on invoice usage as prescribed in law on invoicing (if available);

- The taxpayer must cover tax liabilities as prescribed in Articles 40, 41 and 43 of 156/2013/TT-BTC dated November 6, 2013 of the Ministry of Finance.

4. Time limits and locations of submission of applications for TIN deactivation

a) For enterprises: An enterprise shall has its TIN deactivated by the tax authority within the same time limit over which the business registration authority updates the legal status of the enterprise as dissolution on the national business registration database.

b) For business entities, other entities, contractors, investors entering into petroleum contracts, foreign contractors, and household businesses:

The taxpayer shall send an application for TIN deactivation within 10 working days from the date on which a decision on shutdown (for business entities, other entities, household businesses, except for household businesses without certificate of household business registration) is issued, or the date of contract termination, or the date of shutdown to the supervisory tax authority for the TIN deactivation procedures.

Article 17. Applications for TIN deactivation

1. For business entities, other entities

a) Regarding a managing entity, the application includes:

- An application form for TIN deactivation using Form No. 24/DK-TCT issued herewith;
- A certificate of tax registration or tax identification number notification (original copy); or an dispatch on explanation for lost certificate of tax registration or tax identification number notification;
- A copy/copies (no authentication required) of dissolution decision, or decision on initiating bankruptcy process, decision on division, or consolidation agreement, acquisition agreement, or decision on revocation of certificate of operation registration issued by competent authority, or notification of shutdown;
- A document certifying fulfillment of tax liability associated with export and import issued by the General Department of Customs if the entity involves in export and import operation.

When a managing entity whose affiliated entities are issued with 13-digit TINs wishes to terminates its operation, it shall notify the affiliated entities of such termination and request they to have their TINs deactivated by the supervisory tax authorities before the managing entity also deactivates its TIN.

b) Regarding an affiliated entity, the application includes:

- An application form for TIN deactivation using Form No. 24/DK-TCT issued herewith;
- A certificate of tax registration or tax identification number notification (original copy); or an dispatch on explanation for lost certificate of tax registration or tax identification number notification;
- A copy/copies (no authentication required) of decision on termination of affiliated entities, or notification of termination of managing entity, or a decision on revocation of certificate of operation registration as to affiliated entity issued by competent authority;
- A document certifying fulfillment of tax liability associated with export and import issued by the General Department of Customs if the entity involves in export and import operation.

2. For contractors, investors entering into petroleum contracts, and foreign contractors:

- An application form for TIN deactivation using Form No. 24/DK-TCT issued herewith;
- A contract termination (if any) or a document on transfer of total stakes in petroleum contract into which investors entering;
- A document certifying fulfillment of tax liability associated with export and import issued by the General Department of Customs if the entity involves in export and import operation.

3. For business households, the application includes:

- An application form for TIN deactivation using Form No. 24/DK-TCT issued herewith;

- A certificate of tax registration or tax identification number notification (original copy); or an dispatch on explanation for lost certificate of tax registration or tax identification number notification:

- A copy/copies (no authentication required) of decision on revocation of Certificate of household business registration (if any).

4. For enterprises:

Documents on fulfillment of tax liabilities submitted to the tax authority by an enterprise before it files for bankruptcy at the business registration authority:

a) In case of voluntary dissolution, documents include:

- A dissolution decision;

- Meeting minutes;

- A document certifying fulfillment of tax liability associated with export and import issued by the General Department of Customs if the enterprise involves in export and import operation.

b) In case of dissolution associated with revocation of enterprise registration certificate or court's decision, documents include:

- A dissolution decision;

- A copy/copies of decision on revocation of enterprise registration certificate or a court's decision comes into force;

- A document certifying fulfillment of tax liability associated with export and import issued by the General Department of Customs if the enterprise involves in export and import operation.

Article 18. Processing applications for TIN deactivation and sending results

1. Processing application for TIN deactivation in case of dissolution or termination

a) For enterprises, business entities and other entities:

- Within 2 working days from the date on which the tax authority receives an application for TIN deactivation, the tax authority shall send the taxpayer a notification of termination and ongoing procedures for TIN deactivation using the Form No. 17/TB-DKT issued herewith. The tax authority shall concurrently change the status of taxpayer and its affiliated entities to "operation's taxpayer is terminated without completion of TIN deactivation procedures" on the tax registration system.

- Within 3 working days from the date on which the taxpayer fulfill its tax liability with the tax authority and customs authority or the tax authority has transferred total tax liabilities of affiliated entities to the managing entity as prescribed, the tax authority shall send the taxpayer a notification of TIN deactivation using Form No. 18/TB-DKT issued herewith (except for taxpayers being enterprises).

- The managing entity must cover tax liabilities of affiliated entities with supervisory tax authorities upon the affiliated entities' TIN deactivation.

- If the managing entity submits an application for TIN deactivation while the affiliated entities fail to submit applications for TIN deactivation, the supervisory tax authority of the managing entity shall notify the managing entity, affiliated entities, and supervisory tax authorities of affiliated entities. All affiliated entities must have their TINs deactivated before the managing entity has its TIN deactivated.

- After the managing entity operation is terminated, if an affiliated entity still operates, it must register for tax with the supervisory tax authority for the issuance of a new TIN or changes its entity type as prescribed in Article 23 of this Circular. In case an affiliated entity still use the 13-digit TIN under the managing entity's TIN after the managing entity has shut down, such TIN is considered illegal.

b) For business households:

- Within 2 working days from the date on which the tax authority receives an application for TIN deactivation, the tax authority shall notify the taxpayer of termination and ongoing procedures for TIN deactivation in writing using the Form No. 17/TB-DKT issued herewith. The tax authority shall concurrently change the status of taxpayer and its affiliated entities to "operation's taxpayer is terminated without completion of TIN deactivation procedures" on the tax registration system associated with business operation.

- The tax authority shall issue a notification of TIN deactivation using Form No. 18/TB-DKT issued herewith in terms of business operation within 3 working days from the date on which the household business covers its tax liability completely.

After the TIN associated with the business operation is deactivated, the TIN of household business's representative may still be used for his/her own tax liabilities.

With respect to a household business whose certificate of household business registration is not required, when the TIN of household business's representative is deactivated, the TINs of business locations shall not be deactivated.

2. Processing applications for TIN deactivation in case of restructuring of enterprises, business entities, other entities (division, acquisition, consolidation)

a) For enterprises:

The supervisory tax authority of a transferor company, an acquired company, or a consolidating company shall, upon receipt of notification of the enterprise ceasing to exist issued by the business registration authority, in a case where the enterprise fails to cover its tax liabilities, transfer all tax liabilities of the above company to the transferor company, acquiring company, or consolidated company. The latter company must make a terminal tax statement and cover tax liabilities taken on by the transferor company, acquiring company or consolidated company as prescribed in the Law on Tax administration.

b) For business entities, other entities:

The supervisory tax authority of a transferor company, acquired company, or consolidating company shall, upon receipt of the application for TIN deactivation submitted by a business entity or other entity, request the entity to cover tax liabilities as prescribed in Article 42 of Circular No. 156/2013/TT-BTC dated November 6, 2013 of the Ministry of Finance before it issues a notification of TIN deactivation using Form No. 18/TB-DKT issued herewith.

3. For dead, missing or lack of legal capacity individuals

If an individual is considered dead, missing or lack of legal capacity as prescribed by law, the tax authorities in charge shall, based on the relevant documents certifying the death, the missing or the lack of legal capacity of the individual, carry out the procedures for TIN deactivation as prescribed. Annually, the tax authority shall cooperate with competent agencies in the administrative division to determine dead, missing or lack of legal capacity individuals as prescribed by law for the purposes of TIN deactivation.

4. TIN deactivation in case of the taxpayer having certificate of household business registration or establishment and operation license or equivalent license revoked due to legal violations

When a tax authority receives a decision on revocation of certificate of household business registration or establishment and operation license or equivalent license associated to a taxpayer by a competent authority, the tax authority shall request the taxpayer to follow procedures for TIN deactivation as prescribed. The tax authority shall change the taxpayer's status to "termination and ongoing TIN deactivation" on the tax registration system and request the taxpayer to follow procedures for TIN deactivation using the Form No. 17/TB-DKT as prescribed in this Circular.

Article 19. Taxpayers not operating at registered addresses

1. A tax authority shall undertake verification visit to consider whether a taxpayer is not operating at registered address if it falls into one of the following cases:

a) The taxpayer fails to file a tax return or a tax report for which time limit is overdue and the tax authority has taken measures for tax administration in accordance with regulations of law on taxation and tax administration. In particular:

- The taxpayer fails to file the tax return or tax report for which the time limit is overdue and the tax authority has sent a notification of request for tax return or tax report within 5 working days from the deadline for submission of tax return or tax report. If the taxpayer follows electronic tax return policy, the notification shall be sent via the General Department of Taxation's website.

- After 5 working days from the date on which the notification is sent, if the taxpayer still fails to file a tax return or tax report, the tax authority shall continue sending the second notification. If the taxpayer follows electronic tax return policy, the notification shall be sent via the General Department of Taxation's website and by post according the registered mailing address.

- After 5 working days from the date on which the second notification is sent, if the taxpayer still fails to file a tax return or tax report, the tax authority shall undertake a verification visit at the taxpayer's registered address.

b) If all documents (decisions, notifications, etc.) sent by the tax authority to the taxpayer by post are returned for the reasons of no recipient or non-existent address, the tax authority shall undertake a verification visit at the taxpayer's registered address.

c) The tax authority receives a document specifying that the taxpayer fails to operate at its registered address sent by an entity, the tax authority shall undertake a verification visit at the taxpayer's registered address.

d) The tax authority receives a document specifying that the taxpayer fails to operate at its registered address sent by a regulatory agency, the tax authority shall undertake a verification visit at the taxpayer's registered address.

2. The tax authority shall undertake a verification visit at the taxpayer's registered address within 5 working days from the date on which one of the cases aforementioned prescribed in Clause 1 of this Article occurs.

a) In the case where the taxpayer is verified that it still operates at the registered address, it shall sign in the record of verification of operation status of taxpayer at registered address using Form No. 15/BB-BKD issued herewith, and the taxpayer is responsible for cover all tax liabilities and fulfill obligations required by the tax authority as prescribed by law.

b) In the case where the taxpayer is verified that it no longer operates at the registered address, the tax authority shall cooperate with local government (People's Committee of commune, police authority in the administrative division) in making a record of operation status of taxpayer at registered address using Form No. 15/BB-BKD issued herewith. The tax authority shall subsequently issue a notification of non-operation at the registered address using Form No. 16/TB-DKT issued herewith within 3 working days from the date of record, and change the taxpayer's status to "non-operation at registered address" on the tax registration system.

The notification of non-operation at registered address shall be sent to the taxpayer (according to the registered mailing tax; address of legal representative, sole proprietorship owner, president of the Member assembly of partnership; taxpayer's email which is registered online - if any) and relevant regulatory agencies (customs authority, business registration authority, procuracy, police authority, and market management authority, authority issuing establishment and operation license) within the working day or no later than early time of the consecutive working day from the date on which the notification is signed. If the tax authority and relevant regulatory agencies has established a regulation on electronic communication, the notification shall be sent as stipulated in the regulation. If the taxpayer is an affiliated entity, the notification shall be also sent to the managing entity.

The tax authority shall cooperate with competent regulatory agencies in actions against the taxpayer failing to operates at the registered address as prescribed in Law on enterprises, the Law on Tax administration and guiding documents.

3. If a taxpayer is a managing entity having affiliated entities that falls into one of the cases considered as non-operation at the registered address prescribed in Clause 1 of this Article:

a) The supervisory tax authority of the managing entity shall send affiliated entities notifications of non-operation at registered address associated with managing entity using Form No. 26/TB-DKT issued herewith within 3 working days from the date on which the managing entity is subject to a verification visit at the registered address upon the occurrence of one of the cases prescribed in Clause 1 of this Article. If the managing entity and an affiliated entity are not under supervision of the same tax authority, the notification shall be also sent to the supervisory tax authority of the affiliated entity.

b) The tax authority shall send the notification of non-operation at registered address prescribed in Clause 2 of this Article to both managing entity and affiliated entities. The affiliated entity's status shall be changed to " non-operation at registered address" on the tax registration system from the day on which the tax authority issues the notification.

4. The taxpayer shall be imposed sanctions for TIN usage as prescribed by relevant law provisions. After one year from the date on which the tax authority issued a notification of non-operation at the registered address, the tax authority shall deactivate the TIN as prescribed in Articles 16 and 17 of this Circular and cooperate with business registration authority in revocation of enterprise registration certificate as prescribed in Point 1c Article 211 of Law on enterprises.

Article 20. TIN reactivation

1. A TIN shall be reactivated when:

a) A taxpayer being business entity or other entity has establishment and operation license or equivalent license revoked by competent authority and has its TIN deactivated by the tax authority as prescribed, but subsequently the competent authority cancels the revocation of such license.

b) A taxpayer being enterprise, business entity, other entity or household business requests the tax authority in writing to reactivate its TIN and commit to cover all tax liabilities payable to government budget or comply with penalties for administrative violations associated with taxation when it has received a notification of non-operation at the registered address but has not received a decision on revocation of enterprise registration certificate or certificate of household business registration, or has not received a decision on revocation of establishment and operation license or equivalent license by a regulatory agency.

c) A taxpayer being business entity, other entity, or household business that has submitted an application for TIN deactivation to the tax authority requests for resuming operation in the case where the tax authority has not issued a notification of TIN deactivation.

d) The tax authority determines that the taxpayer does not fall into the case of TIN deactivation due to the tax authority's fault.

2. Applications for TIN reactivation

a) For a taxpayer being business entity, other organization that apply for TIN reactivation since the competent authority has cancelled the revocation of establishment and operation license or equivalent license.

The application includes:

- An application form for TIN reactivation using Form No. 25/DK-TCT issued herewith;

- A copy/copies (no authentication required) of decision on revocation of establishment and operation license or equivalent license issued by the competent authority.

b) For a taxpayer being enterprise, business entity, other entity or household business that applies for TIN reactivation to the tax authority after it has received a notification of non-operation at the registered address but has not received a decision on revocation of enterprise registration certificate

or certificate of household business registration, or has not received a decision on revocation of establishment and operation license or equivalent license by a regulatory agency.

The application includes: An application form for TIN reactivation using Form No. 25/DK-TCT issued herewith;

c) For a taxpayer being business entity, other entity, or household business that has applied for TIN deactivation but then has applied for TIN reactivation and resuming operation in the case where the tax authority has not issued a notification of TIN deactivation.

The application includes: An application form for TIN reactivation using Form No. 25/DK-TCT issued herewith;

3. Processing TIN reactivation and sending results

a) Within 3 working days from the date on which the tax authority receives the application for TIN reactivation in the case prescribed in Point a Clause 2 of this Article or the case in which the TIN termination is considered wrong due to the tax authority's fault prescribed in Point d Clause 2 of this Article, the tax authority shall:

- Make a notification of TIN reactivation using Form No. 19/TB-DKT issued herewith and send it to the taxpayer.

- Reprint the certificate of tax registration or tax identification number notification and send it to the taxpayer in the case where the taxpayer has submitted the original copy of which enclosed with the application for TIN deactivation.

The tax authority shall update the taxpayer's TIN on the tax registration system within the working days or no later than the early time of the consecutive working day from the issue date of notification of TIN reactivation.

b) Within 10 working days from the date on which an application for TIN reactivation sent by the taxpayer is received as prescribed in Point b Clause 2 of this Article, the tax authority shall make a list of insufficient tax return, invoicing usage, outstanding tax arrears, fines, late payment interest (if any) and impose penalty against violations of law on taxation and invoices as prescribed, and undertake a verification visit at the taxpayer's premises and make a record verifying the operation of the taxpayer at the registered address based on its application for TIN reactivation (with the taxpayer's signature), and the taxpayer must cover all tax liabilities and comply with requests of the tax authority as prescribed by law.

Within 3 working days from the date on which the taxpayer comply with all penalties for administrative violations against taxation and invoices, and make full payments of outstanding tax arrears, fines, late payment interest (if any), the tax authority shall:

- Make a notification of TIN reactivation using Form No. 19/TB-DKT issued herewith and send it to the taxpayer.

- Reprint the certificate of tax registration or tax identification number notification and send it to the taxpayer in the case where the taxpayer has submitted the original copy of which enclosed with the application for TIN deactivation.

The notification of TIN reactivation shall be sent to the taxpayer (according to the registered mailing tax; address of legal representative, sole proprietorship owner, president of the Member assembly of partnership; taxpayer's email which is registered online - if any) and relevant regulatory agencies (business registration authority, procuracy, police authority, authority issuing establishment and operation license) within the working day or no later than early time of the consecutive working day from the date on which the notification is signed, and then update the reactivated TIN on the tax registration system.

c) Within 10 working days from the date on which an application for TIN reactivation sent by the taxpayer is received as prescribed in Point c Clause 2 of this Article, the tax authority shall make a list of insufficient tax return, invoicing usage, outstanding tax arrears, fines, late payment interest (if any) and impose penalty against violations of law on taxation and invoices as prescribed.

Within 3 working days from the date on which the taxpayer comply with all penalties for administrative violations against taxation and invoices, and make full payments of outstanding tax arrears, fines, late payment interest (if any), the tax authority shall:

- Make a notification of TIN reactivation using Form No. 19/TB-DKT issued herewith and send it to the taxpayer.

- Reprint the certificate of tax registration or tax identification number notification and send it to the taxpayer in the case where the taxpayer has submitted the original copy of which enclosed with the application for TIN deactivation.

The tax authority shall update the taxpayer's TIN on the tax registration system within the working days or no later than the early time of the consecutive working day from the issue date of notification of TIN reactivation.

d) The withholding TIN shall be automatically reactivated when the taxpayer's TIN is updated on the tax registration system.

Article 21. Tax registration in case of business suspension

1. When a business entity, other entity, or household business suspends business or resumes business ahead of schedule specified in the notification, it must send a notification using Form no. 23/DK-TCT issued herewith to the supervisory tax authority and the authority issuing establishment and operation license or certificate of household business registration at least 15 working days before the business suspension or resumption of business ahead of schedule.

If a household business is exempted from business registration, it must send a notification of business suspension to the supervisory tax authority at least 1 working day before the business suspension.

2. The suspension duration must not exceed 1 year. When the period mentioned in the notification is overdue, if the business entity, other entity, or household business still suspend business, it must send another notification to the supervisory tax authority and the authority issuing establishment and operation license or certificate of household business registration at least 15 working days before the following period of business suspension. If a household business is exempted from business registration, it must send a notification of business suspension to the supervisory tax authority at least 1 working day before the business suspension.

Total consecutive period of business suspension time must not exceed 2 years.

3. When an enterprise, business entity, other entity, or individual that suspends business obtains an withholding TIN, the withholding TIN shall be updated with the status similarly to the taxpayer's TIN.

Section 4. TAX REGISTRATION IN TERMS OF ENTITY RESTRUCTURING AND CONVERSION OF ENTITY TYPES

Article 22. Tax registration in case of restructuring of business entities

1. Total division of a business entity

a) Regarding transferor business entity:

The transferor business entity shall follow procedures for TIN deactivation with the tax authority as prescribed in Articles 16 and 17 of this Circular.

According to the application for TIN deactivation submitted by the transferor business entity, the tax authority shall process the procedures for TIN deactivation of the transferor business entity as prescribed in Article 18 of this Circular.

b) Regarding transferee business entities:

New business entities established from the transferor business entity shall go through the formalities of tax registration with the tax authority as prescribed in Articles 6, 7, and 8 of this Circular.

2. Partial division of a business entity

a) Regarding transferor business entity:

After partial division, if there is any amendments to tax registration information associated with the transferor company, the business entity must apply for amendments to tax registration within 10 working days from the issue date of establishment and operation license or equivalent document issued by the competent authority, the application includes:

- An application for amendments to tax registration declaration using the form No. 08-MST;

- A copy/copies (no authentication required) of decision on partial division of business entity or equivalent;

- A copy/copies (no authentication required) of establishment and operation license or equivalent.

The tax authority shall process the procedures for amendments to tax registration associated with the transferor business entity as prescribed in Article 15 of this Circular. The transferor business entity may still use the TIN previously issued to cover the tax liabilities.

b) Regarding transferee business entity/entities:

The transferee entity/entities shall go through the formalities of tax registration with the tax authority as prescribed in Articles 6, 7, and 8 of this Circular.

3. Acquisition of business entities

The acquiring business entity shall remain the TIN. The acquired business entities shall have their TIN deactivated.

a) Acquired business entities:

Upon the occurrence of an acquisition contract and equivalent, acquired business entities shall follow procedures for TIN deactivation with the tax authority as prescribed in Articles 16 and 17 of this Circular.

According to the application for TIN deactivation submitted by the acquired business entity, the tax authority shall process the procedures for TIN deactivation of the acquired business entity as prescribed in Article 18 of this Circular.

b) Acquiring business entity:

Within 10 working days as from being issued with the establishment and operation license or equivalent, the acquiring business entity must apply for amendments to tax registration (in the case where the acquisition causes changes of the tax registration information). The application includes:

- An application for amendments to tax registration declaration using the form No. 08-MST;
- A copy/copies (no authentication required) of the acquisition contract or equivalent;
- A copy/copies (no authentication required) of establishment and operation license or equivalent.

The tax authority shall process the procedures for amendments to tax registration associated with the acquiring business entity as prescribed in Article 15 of this Circular.

4. Consolidation of business entities

a) Consolidating business entities:

Upon occurrence of a consolidation contract or equivalent, consolidating business entities shall apply for TIN deactivation to the tax authority within 10 working days from the occurrence of such contract or equivalent as prescribed in Articles 16 and 17 of this Circular.

According to the application for TIN deactivation submitted by the consolidating business entities, the tax authority shall process the procedures for TIN deactivation of the consolidating business entities as prescribed in Article 18 of this Circular.

b) Consolidated business entity:

The consolidated business entity shall go through the formalities of tax registration with the tax authority as prescribed in Articles 6, 7, and 8 of this Circular.

Article 23. Tax registration in case of conversion of types associated with business entities and other entities

1. Converting an affiliated entity into an independent unit and vice versa

If an affiliated entity is converted into an independent entity under a decision or vice versa, it shall register for tax for a new TIN as prescribed in Articles 6, 7, and 8 of this Circular. Before a decision on conversion is issued, the entity existing prior to conversion event must apply for TIN deactivation to the tax authority as prescribed in Articles 16 and 17 of this Circular.

2. Converting an independent entity into an affiliated entity of another managing entity

An independent entity being converted into an affiliated entity of another managing entity shall be issued with the 13-digit TIN under the new managing entity's TIN. Before a decision on conversion is issued, the entity existing prior to conversion event must apply for TIN deactivation to the tax authority as prescribed in Articles 16 and 17 of this Circular. The new affiliated entity shall apply for tax registration at the supervisory tax authority as prescribed in Articles 6, 7, and 8 of this Circular.

3. Converting an affiliated entity of a managing entity into an affiliated entity of another managing entity

An affiliated entity of a managing entity being converted into an affiliated entity of another managing entity must follow the procedures for deactivating the old TIN as prescribed in Articles 16 and 17 of this Circular. The new affiliated entity shall apply for tax registration at the supervisory tax authority as prescribed in Articles 6, 7, and 8 of this Circular.

Chapter III

RESPONSIBILITIES FOR MANAGING AND USING TAX IDENTIFICATION NUMBERS

Article 24. Responsibilities of taxpayers

1. Taxpayers are responsible for tax registration and amendments to tax registration as prescribed in this Circular. When terminating or suspending the business, the taxpayers must notify the tax authorities in accordance with this Circular.

2. The taxpayers shall submit only 1 set of application for all procedures prescribed in this Circular.

3. The taxpayers must use their TIN as prescribed in Article 28 of the Law on Tax administration. For documents, records and receipts without the TIN's section, the taxpayers must write their TINs on the upper-right corner of the first page of such materials.

4. Tax payers are responsible for notify their amendments to tax registration to tax authorities issuing the certificate of tax registration tax identification number notification as prescribed. The taxpayers are responsible for covering the tax liability with the tax authorities and customs agencies (for export and import activities) before having their TINs deactivated as prescribed.

5. The taxpayers may not lend, erase, destroy or forge certificate of tax registration or tax identification number notification.

Article 25. Responsibilities of tax authorities

1. The tax authorities shall provide tax registration forms, provide guidelines for the procedures for tax returns (if requested), issue TINs and certificates of tax registration or tax identification number notifications within the prescribed time limits. In the case where an application for tax registration of a taxpayer is insufficient as prescribed or the information is not accurate, the tax authority shall notify the taxpayer within 03 working days as from receiving the application specifying the insufficient or inaccurate contents required for amendments.

2. The tax authorities are responsible for using the TINs in the management of taxpayers and write the TINs on every transaction papers with the taxpayers.

3. The tax authorities are responsible for handling and keeping applications for tax registration, creating and managing TINs and update amendments to tax registration on the tax registration system sufficiently, accurately, and promptly.

4. The tax authorities are responsible for cooperate with relevant Ministries and agencies in updating relevant information into the existing information system of the Ministries and agencies in charge of the tax payer management.

5. The General Department of Taxation is responsible for promptly and sufficiently providing functional agencies with the information about the taxpayers to whom the TINs have been issued, amendments to tax registration, TIN deactivation, business suspension, taxpayer's non-operation at registered address and TIN reactivation.

Article 26. Responsibilities of business registration authorities

1. Instruct enterprises, business entities to follow taxation procedures and cover tax liabilities before they have their branches, representative offices, or business locations dissolved or shut down.

2. Instruct household businesses subject to business registration go through the formalities of registration of business suspension with tax authorities as prescribed in this Circular.

3. Notify tax authorities of revocation of certificates of household business registration of household businesses.

4. Facilitate communication and cooperation in enterprise management and registration as prescribed.

Article 27. Responsibilities of customs authorities

1. Receive tax registration information, amendments to tax registration information, business suspension, taxpayer's non-operation at registered address, TIN reactivation and TIN deactivation from tax authorities.

2. Provide tax authorities with changes related to taxpayer during export and import operation for the purposes of taxpayers' information synchronization between the tax authorities and customs authorities.

3. Publish taxpayers' tax liabilities associated with export and import operation accurately, sufficiently, and promptly on the website of customs authorities, confirm tax liabilities covered associated with export and import operation upon the TIN deactivation.

Article 28. Responsibilities of Ministries, agencies and relevant agencies

1. State Treasuries shall update each taxpayer's TIN on payment voucher to government budget, tax refund and accounting records of government budget when do accounting for collection and refund government budget; exchange information about paid tax, refundable tax to taxpayers between state treasuries and tax authorities as prescribed.

2. State Treasuries, commercial banks and credit institutions shall display TINs in the applications for opening accounts of the taxpayers and the transaction receipts.

3. Ministries, agencies and sector agencies are responsible for providing information about the business status of taxpayers when being requested in writing and notifying the changed information of taxpayers (such as dissolution, bankruptcy, the revocation of the certificate of business registration, the restructuring of enterprises); adding the TIN section in the forms and documents related to the taxpayers under their management, updating the TIN information of the taxpayer on their data system, cooperating in exchanging information with the Ministry of Finance, enhancing the management and facilitating the production and business of taxpayers.

Article 29. Publishing tax registration information of taxpayers

1. The tax authority shall publish tax registration information of taxpayers as prescribed in this Circular on the website of General Department of Taxation in the following cases:

a) Taxpayer terminates operation and complete procedures for TIN deactivation (status 01);

b) Taxpayer terminates operation and fails to complete procedures for TIN deactivation (status 03);

c) Taxpayer does not operate at the registered address using notification Form No. 16/TB-DKT issued herewith (status 06).

d) Taxpayer reactivates TIN using Form No. 19/TB-DKT issued herewith.

Published information includes: Name, TIN, address, TIN status, detailed reasons for change of TIN status, effective date of change.

Tax authority shall publish tax registration information on website of General Department of Taxation no later than the consecutive working day from the change update on the tax registration system.

2. Each taxpayer wishing to search TIN information may access to website of General Department of Taxation. Each taxpayer making electronic tax registration shall receive notifications via the email registered with the tax authority or the electronic account as prescribed in Circular No. 110/2015/TT-

BTC dated July 28, 2015 of the Ministry of Finance on guidelines for electronic transactions in taxation field.

Chapter IV

IMPLEMENTATION

Article 30. Entry into force

1. This Circular comes into force on August 12, 2016.
2. This Circular replaces Circular No. 80/2012/TT-BTC dated May 22, 2012 of the Ministry of Finance on guidelines for the Law on Tax administration.
3. Article 9 on amendments to tax registration and Clause 3 Article 20 on tax registration made by Vietnamese party in charge of tax return and payment on behalf of foreign contractors, foreign sub-contractors prescribed in Circular No. 156/2013/TT-BTC dated November 6, 2013 shall be annulled; the regulation in terms of “when an individual paying fixed tax suspends business, it shall notify the tax authority of business suspension within one day” prescribed in Point 11.a Article 6 Circular No. 92/2015/TT-BTC dated June 15, 2015 of the Ministry of Finance and Form No. 02/ĐK-NPT-TNCN Form No. 02/TB-MST-NPT issued together with Circular No. 92/2015/TT-BTC dated June 15, 2015 of the Ministry of Finance shall be annulled.
4. If any documents referred to in this Circular is amended or replaced, the amending or replacing document shall prevail.

Article 31. Implementation

1. Each taxpayer that is issued with a TIN before the effective date of this Circular may continue using that TIN. The amendments to tax registration shall be made from the effective date of this Circular.
2. The General Department of Taxation shall provide tax authority with guidelines for tax registration, TIN issuance, issuance of certificates of tax registration and TIN management.

The difficulties that arise during the implementation must be reported to the Ministry of Finance for consideration./.

-

**PP. MINISTER
DEPUTY MINISTER**

Do Hoang Anh Tuan

-

APPENDIX I

LIST OF TIN STATUSES

(Issued together with Circular No. 95/2016/TT-BTC dated June 28, 2016 of the Ministry of Finance)

Code	Status name	Description
00	Operating taxpayer (issued with certification of tax registration)	Taxpayer has been issued with TIN and is operating (unless taxpayer is issued with a tax identification number notification)
00-01	Accused taxpayer transferred to police authority	Taxpayer committing tax violations and tax authority has transferred records to police authority as prescribed
01	Taxpayer terminating operation and completing procedures for TIN deactivation	Taxpayer has been issued a notification of TIN deactivation by tax authority
02	Taxpayer changing supervisory tax authority	Taxpayer has completed tax formalities at tax authority from which it relocates as prescribed
03	Taxpayer terminating operation and failing to complete procedures for TIN deactivation	Taxpayer is following procedures for TIN deactivation and is issued with a notification of taxpayer's termination and ongoing procedures for TIN deactivation
	Dissolution, bankruptcy	Taxpayer has a decision on dissolution, is following dissolution procedures and obtains a decision on initiating bankruptcy issued by court
	Business entity restructuring	Taxpayer being business entity terminates operation in case of restructuring but fails to complete procedures for TIN deactivation
	Operation license revoked	Taxpayer has operation license revoked by competent authority due to legal violation but fails to complete procedures for TIN deactivation
03	Tax arrears-related coercive measures	Taxpayer be liable to coercive measures related to tax arrears prescribed in Clause 1 Article 93 of the Law on Tax administration

Code	Status name	Description
	TIN deactivation in company with managing entity (for 13-digit TIN)	Taxpayer being affiliated entity of an managing entity deactivating TIN but fails to complete procedures for TIN deactivation of the affiliated entity
	Dead, missing or lack of legal capacity individuals	An individual dies, is missing, or lack of legal capacity but fails to fulfill obligations to government budget
	Others	Taxpayer terminates operation due to other reasons but fails to fulfill obligations to government budget
04	Operating taxpayer (issued with TIN notification)	Taxpayer entitled to be issued with tax identification number notification as prescribed
04-01	Accused taxpayer transferred to police authority	Taxpayer committing tax violations and tax authority has transferred records to police authority as prescribed
05	Definite-term business suspension	Taxpayer registers for business suspension as prescribed
06	Taxpayer's non-operation at the registered address	Taxpayer is issued with a notification of non-operation at the registered address as prescribed

-