

**GOVERNMENT**

SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness

No: 88/2006/ND-CP

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Hanoi, 29 August, 2006

**DECREE  
ON BUSINESS REGISTRATION**

**THE GOVERNMENT**

Pursuant to the Law on Government Organisation dated 25 December 2001;  
Pursuant to The Enterprise Law No. 60/2005/QH11 dated 29 November, 2005;  
Upon the request by Minister for Planning and Investment,

**DECREES:**

**Chapter I  
General provisions**

**Article 1.** Scope of regulation

This Decree prescribes in details the system of business registries and dossier, order and procedures of business registration, registration of amendment in the content of business registration dossier for enterprises under the Enterprise Law and household businesses

**Article 2:** Implementation subjects:

This Decree is to be applied for the following subjects:

1. Domestic organizations and individuals; foreign organizations and individuals registering their business under the Enterprise Law;
2. Other organizations and individuals that are related to business registration

**Article 3.** Rights to set up enterprise and the obligation of enterprise founders to register their business

1. Setting up enterprises as regulated by the law are the rights of individuals and organisations and this right is protected by the State.
2. Enterprise founders have the obligation to register their business as stipulated by this Decree and relevant legal normative documents
3. Business registries and other agencies are strictly prohibited to make trouble for organisations and individuals when receiving and processing applications for business registration and registration of amendments in business registration.
4. Ministries, ministerial level agencies, People's Councils and People's Committees at all levels are not allowed to issue regulations on business registration applied for their own sector or province

5. Enterprise founders themselves are to be responsible before the law for the legality, correctness and preciseness of information in the business registration application dossier.

#### **Article 4. Business registration certificates**

1. Business registration certificates are issued to enterprises under the Enterprise Law and household businesses.
2. Contents of Business registration Certificates are stipulated in Article 25 of the Enterprise Law, and written down based on the information in the business registration application dossier, which the enterprise founder him/herself declares and is responsible for before the law. Format of the Business Registration Certificate is stipulated by the Ministry of Planning and Investment and is applied consistently nationwide.
3. Enterprises of which Business Registration Certificates were issued before this Decree takes effect shall not have to re-apply for new business registration and shall be granted with business registration certificates of new format when they apply for modification of business registration.
4. Business registration certificates issued by business registries are valid nationally.

#### **Article 5. Business lines**

1. Business lines in the Business Registration Certificate are noted down according to the VSIC, except for forbidden business lines.
2. For business lines that are not included in VSIC but are regulated by other legal normative documents, these business lines will be noted down in the Business Registration Certificate according to the business lines stipulated in those legal normative documents.
3. For business lines that are not included in VSIC but not yet regulated by other legal normative documents, the business registries will take them into consideration to note down in the Business Registration Certificate and at the same time inform the Ministry of Planning and Investment and the General Statistics Office to add new codes.
4. For business lines that are regulated to require the practice certificate, one individual can use his/her practice certificate for business registration of one enterprise only.
5. Conditional business lines can only be business lines stipulated in laws, ordinances and decrees of the Government. The issuance and stipulation of conditional business lines beyond an agency's authority is strictly prohibited.

## **Chapter II**

### **MANDATES, TASKS OF THE BUSINESS REGISTRATION AGENCY AND STATE MANAGEMENT OF BUSINESS REGISTRATION**

#### **Article 6. Business registry**

1. Business registries are organized in provinces and cities directly under the Central Government (hereinafter referred to as provincial level) and in districts, towns, cities-under-provincial authorities (hereinafter referred to as district level) including:
  - a) In provincial level: Business Registration Office under the Department of Planning and Investment (hereinafter referred to as provincial Business Registration Office).

As for Hochiminh City and Hanoi alone, one or two provincial level business registries may be set up and numbered in a numerical order. The establishment of additional provincial business registries is decided by the Provincial People's Committee.
  - b) In district level: Business Registration Office are set up in all urban districts, provincial towns, and cities under the provincial government where the number of newly registered household businesses and co-operatives is equal or more than 500 in the previous two years;

For those districts which do not have Business Registration Office, the Finance-Planning Division will perform the task of business registration stipulated in Article 8 of this Decree (hereinafter referred to as district level business registry) and they may have a stamp for this service.

2. Provincial Business Registration Office, District Business Registration Office can open their own bank account and have their own stamp. .

3. The provincial People's Committee will have agreement with the Authority of economic zones that are set up by a decision of the Prime Minister (hereinafter referred to as EZ) regarding the establishment of Business Registration Offices.

**Article 7.** Mandates, tasks and responsibility of the Provincial Business Registration Office

1. Receive application for business registration; check the validity of the application file for business registration and issue or refuse to issue Business Registration Certificate to enterprises.
2. Cooperate in development, management and operation of the local business registration information system; provide local business registration information to Provincial People's Committee, local Tax agencies, relevant departments and Agency for SME Development/Ministry of Planning and Investment on a regular basis, to organizations and individuals who make request.
3. Request enterprises to report on business performance as stipulated in point c Clause 1 Article 163 Enterprise Law; urge enterprises to fulfil the requirement of annual report.
4. Directly inspect or ask the government's competent agencies to inspect enterprises against the content in business registration; give instructions of order and procedures of business registration to enterprises and enterprise founders
5. Request the enterprises to temporarily cease conditional business lines when finding out that enterprises do not meets all condition requirements as stipulated in laws
6. Revoke Business Registration Certificate of enterprises in cases as stipulated in Clause 2 Article 165 of the Enterprise Law.
7. Register business for enterprises of other legal forms as stipulated in current legislation.

**Article 8.** Mandates, tasks and responsibility of the District-level Business Registry

1. Receive application for business registration of household; check the validity of the application dossier for business registration and issue or refuse to issue Business Registration Certificate for household businesses.
2. Cooperate in the development, management and operation of the local household business information system; regularly report to District People's Committee, Provincial Business Registration Office, and district level tax agency on household businesses, enterprises, branches, representative offices and business locations within the district's boundary.
3. Directly inspect households against the content in business registration within district's boundary; coordinate with the government's competent agencies to inspect enterprises; identify the content of business registration of enterprises, branches and representative offices within district's boundary per request from Provincial Business Registration Office.
4. Make request to household businesses for business reports when necessary
5. Make request to a household business to cease temporarily its conditional business lines when finding out the fact that this household business does not meet all the conditions as stipulated in legal provisions
6. Revoke the Business Registration Certificate of households in cases stipulated in Articles 47 of this Decree.
7. Perform business registration for other legal forms in accordance with the law

**Article 9.** State management of business registration:

1. Mandate, tasks and responsibilities of the Ministry of Planning and Investment

- a) Draft and promulgate within its authority and/or submitting to the competent level for promulgation of the legal normative documents on business registration; guiding documents of professional knowledge and tasks, forms and reporting requirements in business registration activities.
  - b) Provide guidance, training and professional business registration training for staffs involved in business registration service.
  - c) Organize the development and management of the business registration information system nationwide; develop the national database of business registration to support business registration professional tasks, collecting, filing and processing information of business registration nationwide; provide business registration information to relevant government agencies, to organizations and individuals who make request.
  - d) Be the hosting unit and coordinate with the Ministry of Home Affairs, to stipulate the requirements for staffs working in business registration and management positions in the system of business registration;
  - dd) Publish the Enterprise Information Newsletter which contains establishment proclamation, amendments of business registration, establishment of branches and representative offices, dissolution, bankruptcy and violations made by enterprise throughout the country.
  - e) International cooperation in business registration.
2. The Ministry of Home Affairs is the host unit and coordinate with the Ministry of Planning and Investment to guide the organization and personnel of business registries at provincial level, district level and business registration offices in economic zones.
3. The Ministry of Finance is the host unit and coordinate with the Ministry of Planning and Investment to guide the regime of collection and use of the fees for business registration, registration of amendment in business registration, registration for setting up branches, representative offices and business locations
4. The Ministry of Police, within its tasks and mandate, coordinate with related ministries, agencies to guide the verification of personal identity if enterprise founders/managers.
5. Ministries, ministerial level agencies, governmental bodies within their tasks and mandate are responsible for giving instructions about conditional business lines as having been stipulated in Laws, Ordinances or Decrees of the Government and conditions for doing these business lines.
6. Provincial/municipal People's Committees of provinces and cities directly under the Central Government realize the State management of business registration as stipulated in points b and d clause 3 Article 162 of the Enterprise Law

### **Chapter III**

#### **NAME OF ENTERPRISE**

**Article 10.** Name of enterprise

1. An enterprise name must be in Vietnamese, pronounceable and may include numbers and signs and comprises the following two elements:
  - a) First element: Legal form of business including: limited companies, in which the phrase limited liability can be abbreviated to 'TNHH'; joint-stock company, in which the word joint-stock can be abbreviated to 'CP'; partnership company, in which the word partnership can be abbreviated to 'HD'; private enterprise, in which the word private can be abbreviated to 'TN'.

b) Second element: Given name of the enterprise

As for foreign invested enterprise, they can use their registered foreign given name to compose part of or full given name of enterprise.

2. An enterprise can use business line, investment form and other subordinate elements to form the enterprise's name, provided that the enterprise has registered for that business line or invested in that form. When no longer having the business line or investment form that is used in the enterprise's name, the enterprise must apply for a change in its name.
3. If the private name of the enterprise comprises elements describing the quality of goods or services, it must be approved by a competent state quality control agency.

**Article 11.** Prohibitions in name of enterprise

1. An enterprise is not allowed to have a misleading name or an identical name to that of another enterprise in the same business line having been registered for doing business within the province and city directly under the Central Government. This provision does not cover enterprises whose Business Registration Certificates have been revoked.
2. Names of state agencies, army forces, and of political and civil organizations cannot be used to form part or whole of the enterprise's name, unless permitted by those agencies and organizations.
3. Words and marks contradicting historical and cultural traditions, morals, Vietnamese customs and great people's names cannot be used to form the enterprise's name.
4. Enterprise can not use trade names already registered for protection by other organizations and individuals to form part or the whole given name of the enterprise unless it is approved by the owner of this trade name. Enterprises themselves must be responsible before the law if they violate this regulation. In case the name of an enterprise is against legal provisions of intellectual property rights protection for trade names, this violating enterprise has to register for changing the name

**Article 12.** Identical names and misleading names

1. An 'identical name' case is that the name of the enterprise applying for registration is written and read in exactly the same way as the name of a registered enterprise.
2. In the following cases, an enterprise name is considered to mislead people into thinking of another enterprise.
  - a) The name in Vietnamese of the enterprise applying for registration is read in the same way as the name of a registered enterprise.
  - b) The name in Vietnamese of the enterprise applying for registration differs from the name of a registered enterprise only in the symbol '&', the word 'and', and the dash '-'.
  - c) The abbreviated name of the enterprise applying for registration is identical to the abbreviated name of a registered enterprise.
  - d) The name in a foreign language of the enterprise applying for registration is identical to the name in that foreign language of a registered enterprise.
  - dd) The given name of the enterprise applying for registration differs from the name of a registered enterprise in one or several cardinal number(s), ordinal number(s), or one or several Vietnamese letter(s) (A, B, C,...) which stand(s) right after the enterprise name, unless the enterprise applying for registration is a subsidiary of the registered enterprise.
  - e) The given name of the enterprise applying for registration differs from the given name of a registered enterprise in the words meaning 'new' standing in front of or after the name of a registered enterprise.

g) The given name of the enterprise applying for registration differs from the given name of a registered enterprise only in the words meaning Northern, Southern, Central, Western, Eastern, unless the enterprise applying for registration is a subsidiary of the registered enterprise.

h) Given name of an enterprise is the same as given name of a registered enterprise

**Article 13.** Other issues related to enterprise naming.

1. Enterprises with identical or misleading names as stipulated Article 12 of this Decree who registered before this Decree comes into effect are not required to change their names. Enterprises with identical and misleading names will be encouraged and facilitated in their negotiation and application for a change of enterprise names.
2. As stipulated in Article 31, 32, 33, 34 of Enterprise Law and stipulated in this Chapter, Business Registries have the right to reject a proposed enterprise name and their decision will be the final one.
3. Before registering a name, enterprises must check the names of all enterprises currently in operation in the archive of the Business Registration Office of the province where they intend to base their head quarter.

## **Chapter IV**

### **Dossier, order and procedures for the business registration of enterprises, operation registration of branches and representative offices**

**Article 14.** Business registration dossier for private enterprises

1. Request for business registration filed by the form stipulated by the Ministry of Planning and Investment.
2. Valid copy of one of legal personal identification of the private enterprise owner as stipulated in Article 18 of this Decree.
3. Certification of legal capital issued by the authorized organization for enterprises operating in business lines where legal capital is required by law..
4. Valid copy of practice certificates of the enterprise director (Director General) and other individuals as stipulated in Clause 13, Article 4 of the Enterprise Law or enterprises operating in the business lines where practice certificates are required by law

**Article 15:** Business registration dossiers for limited liability companies with more than 1 member, joint-stock companies and partnership companies

1. Request for business registration filed by the form stipulated by the Ministry of Planning and Investment.
2. Draft of the enterprise charter. The Draft of the enterprise charter should have all signatures of partnership members in case of partnership companies; of legal representative, of members or their authorized representatives in case of limited liability companies; of legal representative, of founding shareholders or their authorized representatives in case of joint stock companies.
3. List of company partners for limited liability companies with more than 1 member and partnership companies, list of founding shareholders for joint-stock companies, filed by the form stipulated by the Ministry of Planning and Investment. The following must be attached with the list of partners or list of founding members:
  - a. Valid copy of one of the legal personal identifications of the founding partners or founding shareholders who are individuals.

- b. Copy of the founding decision; business registration certificate or equivalent documents; company charter or equivalent documents; valid copy of one of the legal personal identifications of the authorized representative and the authorization decision for founding partners or founding shareholders who are legal persons.
4. Certification of legal capital issued by the authorized organization for companies operating in the business sectors where legal capital is required by law
  5. Legal copy of practice certificates of the partners for partnership companies, of the director (general director) or one of the individuals as stipulated in Clause 13, Article 4 of the Enterprise Law for limited liability companies and joint-stock companies, in case the company operates in the business sectors where practice certificates are required by the .legal normative documents promulgated by the National Assembly, the Standing Committee of the National Assembly or the Government

**Article 16:** Business registration dossiers for one-member limited liability companies

1. Request for business registration filed by the form stipulated by the Ministry of Planning and Investment.
2. Draft of the company charter should have all signatures of the company owner and the legal representative of the company;
3. Valid copy of one of the legal personal identification of the company owner who is an individual; or the founding decision, business registration certificate or equivalent documents, company charter or equivalent documents of the company owner who is an entity (except that the company owner is the State).
4. List of authorized representatives for one-member limited liability companies that are organized as regulated by Clause 3 Article 67 of the Enterprise Law, filed by the form stipulated by the Ministry of Planning and Investment. This list must be attached with valid copies of one of the legal personal identifications of each authorized representative.

Valid copy of one of the legal personal identifications as stipulated in Article 18 of this Decree of the authorized representative for one-member limited liability companies that are organized as stipulated by clause 4 Article 67 of the Enterprise Law.

5. Authorization document of the company owner for the authorized representative in case the company owner is an entity.
6. Certification of legal capital issued by the authorized organization for companies operating in the business sectors where legal capital is required by law .
7. Legal copy of practice certificates of the director (Director General) and other individuals as stipulated in Clause 13 Article 4 of the Enterprise Law for companies operating in the business lines where practice certificates are required by. law

**Article 17:** Business registration dossiers for companies that are established on the basis of division, separation, merging, transformation, and acquisition

1. In case a limited liability company or joint-stock company is divided into several companies of the same type, apart from the papers stipulated in Article 15, Article 16 of this Decree, the business registration documents must include the dividing decision as stipulated in Article 150 of the Enterprise Law and the minutes of the member Council meeting in case of limited liability companies of more than two members, the minutes of General shareholder meeting in case of joint stock companies about the division of the companies and valid copy of business registration certificates of the company.
2. In case one or several new companies are formed by separation from an existing limited liability company or joint-stock company, apart from the papers stipulated in Article 15, Article 16 of this

Decree, the business registration documents of the separated company must include the separation decision as stipulated in Article 151 of the Enterprise Law, the minutes of the member Council meeting in case of limited liability companies of more than two members, the minutes of General shareholder meeting in case of joint stock companies about the separation of the companies and valid copy of business registration certificates of the company.

3. In case several companies of the same type merge into a new company, apart from the papers stipulated in Article 15, Article 16 of this Decree, the business registration documents of the merged company must include the merging decision as stipulated in Article 152 of the Enterprise Law, the minutes of the member council meeting in case of limited liability companies of more than two members, the minutes of or general shareholder meetings, and valid copies of business registration certificates of all merging companies..
4. In case one or several companies are acquired by another company, apart from the papers stipulated in Chapter V of this Decree, the documents of the acquiring company must include the acquisition contract as stipulated in Article 153 of the Enterprise Law, the minutes of the member council meeting in case of limited liability companies of more than two members, the minutes of or general shareholder meeting and valid copies of business registration certificates of all merged companies.
5. In case a limited liability company is transformed into a joint-venture company or vice versa, apart from the papers stipulated in Article 15 of this Decree, the business registration documents of the transformed company must include the transformation decision as stipulated in Article 154 of the Enterprise Law, the minutes of the member council meeting in case of limited liability companies of more than two members , the minutes of general shareholder meeting in case of joint stock companies about the transformation of the company and valid copy of the business registration certificate of the company.

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

The proclamation of the establishment of the new enterprise will be at the same time as the proclamation of cessation of the former enterprise's activities and the settlement of relevant rights and obligations

#### **Article 18: Legal personal identification papers in the business registration dossier**

1. Valid personal ID card or passport for Vietnamese citizens at home:
2. One of the following papers that are valid for overseas Vietnamese:
  - a) Vietnamese passport
  - b) Foreign passports (or papers that can replace the foreign passport) and one of the following papers that are valid:
    - Certificate of Vietnamese nationality
    - Certificate of losing Vietnamese nationality
    - Certificate of citizen registration
    - Certificate of Vietnamese origin
    - Certificate of having Vietnamese origin
    - Certificate of having Vietnamese blood relations
    - Other papers as regulated by laws
3. Valid Resident Card issued by Vietnamese competent authority and passport for foreigners residing in Vietnam:
4. Valid passport for foreigners not residing in Vietnam.

**Article 19:** Admission of business registration documents

1. The founder of enterprises or authorized representative submits the complete dossier as stipulated in this Decree to the provincial Business Registration Office in the province where the enterprise head office is located.
2. Founding members, founding shareholders, company owners, private enterprise owners, partnership members, legal representatives of the enterprise are jointly responsible for the accuracy, truthfulness and legality of the details in business registration documents.
3. Upon admission of the documents, the Business Registration Office must provide the applicant with receipt slip of the dossier. The Business Registration Office must be responsible for the validity of the documents as stipulated in Clause 3 Article 4 of the Enterprise Law, but not responsible for illegal acts of the enterprise that ensue the registration.

**Article 20:** Time-limit for the issuance of Business Registration Certificate

1. Within 10 (ten) working days as of the receipt of valid dossier Provincial Business Registration Offices shall issue the Business Registration Certificate to applying enterprises
2. If they receive neither Business Registration Certificate nor a notice necessitating the amendment or supplement of business registration documents after 10 working days, enterprise founders shall be entitled to lodge a complaint in accordance with current legal provisions on complaint and denouncement.
3. The legal representative of the enterprise him/herself has to sign on the Business Registration Certificate at the business registry.

**Article 21:** Requirements for the issuance of Business Registration Certificates

1. Enterprises are issued with Business Registration Certificates if they meet all the requirements stipulated in Article 24 of the Enterprise Law.
2. In case of ineligible documents or improperly chosen enterprise names, the Business Registration Office shall notify enterprise founders in written form specifying items that should be amended within 10 (ten) working days as of the receipt of documents.
3. As of the date of being granted the Business Registration Certificates, all enterprises except for those engaged in conditional business lines can commence their business activities.

**Article 22:** Provision of information about the content of business registration:

1. Information in the business registration dossier filed in the business registries has the legal value of original information.
2. Periodically in the second week every month, provincial Business Registration Offices will send the lists with detailed information about enterprises already registered and amendments in business registration information, dissolution, bankruptcy of the previous month to the Ministry of Planning and Investment, tax agencies, statistic bureaus, provincial agencies in charge of specific economic and technical sector, district-level business registries and the commune-, ward- and town-level People's Committees of the locality wherein the enterprise has its head office.

**Article 23:** Business Registration Fee

Business Registration Fee is defined according to the number of business lines registered.

Calculation of number of business lines in order to determine the business registration fee is based on the list of 4<sup>th</sup> level business lines in the VSIC.

**Article 24:** Registration of operation of branches, representative offices and new business locations.

1. Application dossier for operation of branches, representative offices

Within 10 (ten) working days as of the decision to establish branches, representative offices, enterprises have to send the Notice of the establishment of branches, representative offices to the provincial Business Registration Office where the enterprise locate their branches, representative offices .

The Notice of the establishment of branches, representative offices must cover:

- a- Name and address of the head office of the enterprise;
- b- Enterprise's business lines;
- c- Name of branches, representative offices planed to be established. The name of the branches, representative offices shall bear the name of the enterprise and the word(s) "branch" in case of branch establishment registration, "representative office" in case of representative office establishment registration,
- d- Address of branches, representative offices;
- dd- The field and scope of operation of branches, representative offices;
- e- Full names, ID card number, passports or other legal personal identification papers as stipulated in Article 18 of this Decree, of the head of branches, representative offices;
- g- Full name, signature of the legal representative of the enterprise.

The Notice as stipulated here must be enclosed with:

- A copy of the enterprise's Business Registration Certificate;
- A copy of the company charter in case of limited companies, joint stock companies and partnership companies;
- A decision in written form and a copy of the minute of the meeting of the Board of members on the establishment of branches, representative offices in case of limited companies with more than 2 members; those of the company owner or Board of members or company President in case of one-member limited companies; those of the Board of Directors in case of joint stock companies; and those of partners in case of partnership companies.
- A valid copy of the Decision on the appointment of the head of branches, representative offices.

With regard to branches having operation in business lines that require practice certificate, a valid copy of the practice certificate of the head of the branch or his or her deputy shall be included.

If the branches, representative offices are located in the same city where the head office is based then the enterprise does not have to hand in the copy of its Business Registration Certificate and copy of the company Charter in the application dossier of operation registration

2. Notice of business location

Business locations of enterprises can be set up outside their registered head office. In this case, enterprises set up business location in the province, city where their head office or branches are based

Within 10 working days as of the decision to set up business location, enterprises have to send the Notice of new business location to the Business Registration Office .

The Notice must cover:

- a- Name and address of the head office of the enterprise, name and address of the branch ( in case the business location is directly under the branch);

- b- Name, address of the business location. The name of the business location has to bear the name of the enterprise and the organization form of the business location;
  - c- The field of operation of the business location;
  - d- Full names, ID Card number, passports or other legal personal identification papers as stipulated in Article 18 of this Decree, of the head of the business location
  - dd- Full name, signature of the legal representative of the enterprise
3. Within 7 (seven) working days as of the receipt of valid dossier, the Business Registration Office shall issue the operation registration certificate of the branch or representative office, or supplement the business location address to the Business Registration Certificate of the enterprise or the operation registration certificate of the branch.
  4. In case enterprises establish branches, representative offices in cities or provinces other than those wherein their headquarters are based, within 7 working days as of the issuance of the operation registration certificate for branches or representative offices, a written notice shall be submitted by enterprises to the provincial Business Registration Office of the province where their head offices are based in order to be supplemented to the business registration file so that their business registration certificates shall be reissued.
  5. The establishment of overseas branches and representative offices by enterprises is conducted in conformity with the law of the foreign state.

Within 10 (ten) working days as of the opening of branches or representative offices, the enterprise shall send notice to the Business Registration Office where it registered its business. In addition to such notification, eligible copies of the operation certificate of branches, representative offices or equivalent documents shall also be supplemented to the business registration documents in order that enterprises' business registration certificates shall be renewed.

## **Chapter V**

### **Dossier, order, procedures of business registration in case of supplementation and amendment in business registration**

**Article 25.** Registration of supplementation or change of business lines

1. Within ten working days as from the date of deciding to add or amend its business lines, the enterprise has to send a notice to the Business Registration Office where it registered its business. This notice includes:
  - a) The enterprise's name, head office address, business registration number and the date of issuance of the business registration Certificate;
  - b) The added or amended business lines
  - c) Full name, signature of the legal representative of the enterprise

If the business lines that are added or amended require legal capital, the document certifying the enterprise's legal capital amount by a competent agency need to be attached.

If the business lines that are added or amended require the practice certificates, the notice should be attached with valid copies of practice certificates of the enterprise's director (Director General) and other people holding management positions in the enterprise as stipulated in Clause 13, Article 4 of the Enterprise Law.

This notice must be enclosed with the written decision and the copy of the meeting minutes of the Member Council in case of limited liability companies with two or more members, of the general meeting of shareholder in case of joint stock companies, of partnership members in case of partnership companies; decisions of the company owner in case of one member limited liability companies and the decision of the owners of private enterprises on the addition or amendment of

business lines. Changes in the company Charter must be noted down clearly in the decision, and the meeting minutes

2. Upon receiving the notice, the business registration offices has to issue the dossier receipt slip and register the business line addition or amendment within 7 (seven) working days as of the receiving date of the complete valid dossier .

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate.

**Article 26.-** Registration for change of the addresses of enterprises' head-offices

1. When relocating its head offices to other places within the same provinces or cities directly under the Central Government within ten working days as from the date of deciding to relocate, the enterprise has to send a notice to the business registration office where it registered its business. This notice includes:
  - a) The enterprise's name, head office address, business registration number and the date of issuance of the business registration Certificate;
  - b) The address of the planned new head office;
  - c) Full name, signature of the enterprise's legal representative

This notice must be enclosed with the written decision and the copy of the meeting minutes of the Member Council in case of limited liability companies with two or more members, of the general meeting of shareholder in case of joint stock companies, of partnership members in case of partnership companies; decisions of the company owner in case of one member limited liability companies and the decision of the owners of private enterprises on the change of the head office address. Changes in the company Charter must be noted down clearly in the decision, and the meeting minutes.

Upon receiving the notice, the business registration offices must issue the dossier receipt slip and register the relocation of the enterprise's head office within 7 (seven) working days as of the receiving date of complete valid dossier;

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

2. When relocating its head – office to other provinces within 10 (ten) working days as from the date it decided to relocate, the enterprise has to send notices to the Business Registration Office where the enterprise plans to locate its new head office. This notice includes:
  - a) The enterprise's name, head office address, business registration number and the date and place of issuance of the business registration Certificate;
  - b) The address of the planned new head office;
  - c) The full name, the number of identification card, passport or other lawful certification of personal identity as regulated at the Article 18 of this Decree, signature and residence address of the enterprise's legal representative

The notice sent to the business registry of the locality where the enterprise plans to base its new head – office must be enclosed with the company charter and list of members in case of limited liability companies with two or more members; the list of authorized representatives in case of one-member limited liability companies that are organized as stipulated in Clause 3 Article 67 of the Enterprise Law; the list of founding shareholders in case of joint – stock companies; the list of partnership members in case of partnership companies; the copy of the meeting minutes of the Member Council in case of limited liability companies with two or more members, of the general meeting of shareholder in case of joint stock companies, of partnership members in case of partnership companies; decisions of the company owner in case of one member limited liability companies and the decision of the owner of private enterprises

Upon receiving the notice, the Business Registration Office of the locality where the enterprise plans to base its new head office shall issue the dossier receipt slip, register the relocation of the head office and re-grant the business registration certificate to the enterprise within 7 (seven) working days as from the date of receiving complete and valid dossier and if the enterprise's name is not against the regulations on enterprise name;

Upon their arrival at the Business registration Office of the new locality to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

Within 7 (seven) working days as from the date of re-issuing the business registration certificate to the enterprise, the Business Registration Office of the locality where the enterprise bases its new head office has to send a copy of the new Business Registration Certificate to the business registration office where the enterprise previously registered its business.

3. The change of address of the enterprise's head office shall not alter the rights and obligations of the enterprise.

#### **Article 27.** Registration of the change in enterprise's name

1. Within ten (10) working days as from the date of deciding to change its name, the enterprise has to send a notice to the provincial Business Registration Office where the enterprises registered its business. This notice includes:
  - a) The enterprise's current name, head office address, business registration number and the date of issuance of the business registration Certificate;
  - b) The expected new name;
  - c) Full name, signature of the enterprise's legal representative.

This notice must be enclosed with the written decision and the copy of the meeting minutes of the Member Council in case of limited liability companies with two or more members, of the general meeting of shareholder in case of joint stock companies, of partnership members in case of partnership companies; decisions of the company owner in case of one member limited liability companies and the decision of the owners of private enterprises on the change of the enterprise's name. Changes in the company Charter must be noted down clearly in the decision, and the meeting minutes

2. Upon receiving the notice, the business registration offices has to issue the dossier receipt slip and make the registration for change of the enterprise's name within 7 (seven) working days as from the date of receiving complete and valid dossier and if the enterprise's name is not against the regulations on enterprise name.

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

3. The change of an enterprise's name shall not alter the rights and obligations of this enterprise.

#### **Article 28.** Registration for change of the partnership members

When a partnership company admits new members, put an end to the membership of a partner as per Clauses 1,2 and 3 Article 138 of the Enterprise Law, within ten working days as from the date of deciding to change members, it has to send a notice to the Business Registration Office where the company registered its business. This notice includes:

1. The company's name, head office address, business registration number and the date of issuance of the business registration Certificate;

2. The full names, the number of identification card, passport or other legal personal identification papers as stipulated in Article 18 of this Decree, permanent residence addresses of the new partnership members, and of the members whose membership are put to an end,
3. The signatures of all partnership members or authorized partnership members except for the members whose membership are put to an end.
4. Amendments in the company's charter

Upon receiving the notice, the Business Registration Office has to issue the dossier receipt slip and effect the registration of membership change within 7 (seven) working days as from the date of receiving complete and valid dossier.

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

**Article 29.** Registration for the change of the legal representatives of limited liability companies or joint –stock companies

In case of changing legal representatives of limited liability companies or joint –stock companies, within ten working days as from the date of deciding to change, the company has to send a notice to the Business Registration Office where it registered its business. This notice includes:

1. The company's name, head office address, business registration number and the date of issuance of the business registration Certificate;
2. The full name, the number of identification card, passport or other legal personal identification papers as stipulated in Article 18 of this Decree, position and permanent residence address of the incumbent legal representative of the company and the successive legal representative of the company;
3. The full name and signature of the president of the Member Council in case of limited liability companies with two or more members; of the company owner or Chairman of the Member Council in case of one – member limited liability companies; of the president of the Management Board in case of joint – stock companies. If the chairman of the Member Council, the president of the company, the chairman of the management Board escape from his/her residence place, is held in custody, suffers from mental diseases or other ailments which render him/her unable to recognize or control him/herself or refuses to sign his/her name in the company's notice, there must be the full names and signatures of the members of the Member Council or the company owner or the members of the Management Board, who have attended and unanimously voted for the change of the company's legal representative.

This notice must be enclosed with the written decision and the copy of the meeting minutes of the Member Council in case of limited liability companies with two or more members, of the general meeting of shareholder in case of joint stock companies, decisions of the company owner in case of one member limited liability companies on the change of legal representative of the enterprise. Changes in the company Charter must be noted down clearly in the decision, and the minutes of the meeting of the Member Council or general meeting of shareholders and decision of the company owner

Upon receiving the notices, the provincial Business Registration Office has to issue the dossier receipt slip and effect the registration of the change of legal representatives of limited liability companies or joint stock companies within 7 (seven) working days as from the date of receiving complete and valid dossier.

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

**Article 30.** Registration on the change of the investment of the private enterprise owner

Within ten working days since the date of the decision on the increment or the decrement of the registered investment, the owner of the private business must send a notice of the change to the Business Registration Office where it registered its business. This notice includes:

1. The enterprise's name, head office address, business registration number and the date of issuance of the business registration Certificate;
2. Lines of business;
3. Registered investment, new investment level, modality and time of investment change.
4. Full name, nationality, identity card number, passport number or other legal personal identification papers as regulated at the Article 18 of this Decree, signature and residence address of the business owner;

Upon receiving the information, the Business Registration Office issues the receipt and performs the registration on the change of the investment within 7 (seven) working days as from the date of receiving complete and valid dossier.

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

**Article 31.** Registration on the change of the charter capital of the company

1. Within seven working days since the date of the decision on the increment or the decrement of the charter capital or the change of the capital contribution proportion, the company send a notice to the provincial Business Registration Office where the registration was made. This notice includes:
  - a) The company's name, head office address, business registration number and the date of issuance of the business registration Certificate;
  - b) Full name, address, nationality, identity card number, passport or other legal identification document as regulated at the Article 18 of this Decree or reference number of the decision on the establishment, business registration number of each member in case it is the limited liabilities company with 2 or more members, of the owner and the authorized person in case it is one member limited liabilities company, of the founding shareholders in case it is a joint stock company, of the partnership members in case it is a partnership company;
  - c) The proportion of the capital contribution of each member in case it's the limited liabilities company with 2 or more members or of each founding shareholders in case it's a joint stock company, the authorized ownership proportion of each authorized representative in case it's the one member limited liabilities company organized as regulated in Clause 3 Article 67 of the Enterprise Law;
  - d) Registered charter capital and the charter capital planned to be changed; date and time of additional capital contribution, time and modality of the capital increase or decrease;
  - e) Full name, nationality, identity card number, passport number or other legal personal identification document as regulated at the Article 18 of this Decree, signature and permanent residence address of the legal representative of the company or of the authorized partner in case it's a partnership, of the chairman of the council of member in case it's the limited liabilities company, of the chairman of the board of management in case it's a joint stock company.

This notice must be enclosed with the written decision and the copy of the meeting minutes of the Member Council in case of limited liability companies with two or more members, of the general meeting of shareholder in case of joint stock companies; decisions of the company owner in case of one member limited liability companies on the change of charter capital of the company. Changes in the company Charter must be noted down clearly in the decision, and the minutes of the meeting of the Member Council or general meeting of shareholders and decision of the company owner.

In case of the charter capital decrement, the enterprise must make commitment to ensure the payment of all debts and other asset obligations after the capital decrease, and the latest financial report since the decision of decrement must be attached with the information. In case of the company with the

capital of foreign ownership of more than 50%, the financial report must be verified by an independent auditor

Upon receiving the information, the business registration office issue the receipt and perform the registration on the change of the capital increment or decrement within 10 (ten) working days as from the date of receiving complete and valid dossier.

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

2. The registration on the decrement of the charter capital is not applicable to the one member limited liabilities company.
3. In case of the capital decrement for the business operating in the line of business that requires legal capital, the business registration office only perform the registration on the decrement of the charter capital if the registered capital level after the decrement is not lower than the legal capital applicable to the line of business.

### **Article 32.** Registration on the change of the founding stakeholder of the joint stock company

1. The registration of the change of founding stakeholder for joint stock companies in the case regulated in Clause 3 Article 84 of the Enterprise Law:.

Within 10 (ten) working days since the decision of change, the company must send a notice to the Business Registration Office where it registered its business. This notice includes:

- a) The company's name, head office address, business registration number and the date of issuance of the business registration Certificate
- b) Name, address of head office, business registration certificate number or establishment decision in case the founding stakeholder is an organization or full name, identity card number or passport number or other legal personal identification papers as regulated in Article 18 of this Decree in case the founding stakeholder is an individual and the unfulfilled share of capital of the founding stakeholder who does not keep the commitment of capital contribution.
- c) Name, address of head office, business registration certificate number or establishment decision for an organization, full name, identity card number or passport number or other legal personal identification papers as regulated in Article 18 of this Decree for an individual, and the capital contribution after the supplementary contribution of capital of those who agree to make the supplementary capital contribution;
- d) Full name, identity card number or passport number or other legal personal identification papers as regulated in Article 18 of this Decree and the signature of the legal representative of the company;

The written decision, the copy of the meeting minutes of the general meeting of stakeholders on the change of the founding stakeholder due to the unfulfilled commitment of capital contribution; the list of founding stakeholders after the change must be attached with the notice. Changes in the company Charter must be noted down clearly in the decision, and the minutes of the general meeting of stakeholders.

Upon receiving the notice, the Business Registration Office issues the receipt slip and performs the registration on the change of the founding stakeholders within 7 (seven) working days as from the date of receiving complete and valid dossier.

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

2. Registration on the change of founding stakeholders in the case stipulated in Clause 5 Article 84 of the Enterprise Law

Within ten working days since the decision of change, the company must send a notice to the Business Registration Office where it registered its business. This notice includes:

- a) The company's name, head office address, business registration number and the date of issuance of the business registration Certificate
- b) Name, address of head office, business registration certificate number or establishment decision in case the founding stakeholder is an organization or full name, identity card number or passport number or other legal personal identification papers as regulated in Article 18 of this Decree in case the founding stakeholder is an individual, and the share of capital of the founding stakeholders who make the transfer of the stocks and who receive the transfer of the stocks.
- c) Full name, identity card number or passport number or other legal personal identification papers as regulated in Article 18 of this Decree and the signature of the legal representative of the company;

The written decision, the copy of the meeting minutes of the general meeting of stakeholders on the change of the founding stakeholder; the list of founding stakeholders after the change must be attached with the notice. Changes in the company Charter must be noted down clearly in the decision, and the minutes of the general meeting of stakeholders.

Upon receiving the information, the Business Registration Office issues the receipt and performs the registration on the change of the founding stakeholders within 7 (seven) working days as from the date of receiving complete and valid dossier.

Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

**Article 33.** Registration on the change of the member of the limited liabilities company with 2 or more members

1. In case of change due to the acceptance of new member, within ten working days since the date of decision, the company must send a notice to the Business Registration Office where it registered its business.

This notice includes:

- a) The company's name, head office address, business registration number and the date of issuance of the business registration Certificate;
- b) Name, head office address in case the member is an organization, full name, nationality, identity card number, passport number or other legal identification papers as regulated in Article 18 of this Decree in case the member is an individual; the value and the amount of capital contribution, time of contribution and the type of asset used as contribution, the quantity and the quality of each asset as contribution of the new member;
- c) The newly changed capital contribution of all members after the admission of the new ones;
- d) The amount of the charter capital of the company after the admission of the new member.
- dd) Full name, and signature of the legal representative of the company;

The copy of the meeting minutes of the board of members on the acceptance of the new one, the confirmation letter of the capital contribution of the new member to the company must be attached to the information. In case the member is a foreign organization, it's necessary to submit the legal copy of the certificate of establishment or business registration certificate or other equally valid document; in case the member is a foreign individual the copy of the valid passport or other legal personal identification papers as regulated in Article 18 of this Decree is necessary. Changes in the company Charter must be noted down clearly in the decision, and the minutes of the meeting of the Member Council.

Upon receiving the information, the Business Registration Office issues the receipt and performs the registration on the change of the member and the increment of the charter capital within 7 (seven) working days as from the date of receiving complete and valid dossier..

2. In case of the change of member due to the transfer of the capital contribution, within 10 (ten) working days since the date of the decision of change, the company must send a notice to the Business Registration Office where It registered its business. The notice includes:

- a) The company's name, head office address, business registration number and the date of issuance of the business registration Certificate;
- b) Name, head office address for an organization or full name, nationality, identity card number or passport number or other legal personal identification papers as regulated at the Article 18 of this Decree for an individual; the capital contribution of the member who makes the transfer and the member who receives the transfer;
- c) The capital contribution of the members after the transfer
- d) The timing of the transfer
- dd) Full name, signature of the legal representative of the company, .

Being attached with the notice is the transfer contract and the documents that confirm the fulfilment of the transfer with the certification of the company.

Upon receiving the notice, the Business Registration Office issues the receipt and performs the registration on the change of the member within 7 (seven) working days as from the date of receiving complete and valid dossier..

3. In case of the change of member due to the inheritance, within 10 (ten) working days since the date of change, the company send a notice of the change of the member to the Business Registration Office where it registered its business. The notice includes:

- a) The company's name, head office address, business registration number and the date of issuance of the business registration Certificate;
- b) Full name, identity card number or passport number or other legal personal identification papers as regulated in Article 18 of this Decree, nationality and the capital contribution of the member that left the inheritance and of every person who receives the inheritance.
- c) The timing of inheritance;
- d) Full name, signature of the legal representative of the company

Upon receiving the notice, The Business Registration Office, issues the receipt slip and performs the change of the member within 7 (seven) working days as from the date of receiving complete and valid dossier.

4. In case of the registration of the change of member because he/she does not contribute the committed capital as stipulated in Clause 3 Article 39 of the Enterprise Law, within ten working day since the date of the decision, the company must send a notice on the change of the member to the Business Registration Office where it registered its business.

The notice includes:

- a) The company's name, head office address, business registration number and the date of issuance of the business registration Certificate;
- b) Name, head office address or full name, identity card number or passport number or other legal personal identification papers as regulated in Article 18 of this Decree, nationality and the capital contribution of the member who does not make capital contribution as committed and of the person who agree to make supplementary contribution
- c) Full name, signature of the legal representative of the company.

The written decision and the copy of the meeting minutes of the council of member on the change of the member due to the unfulfilled commitment of capital contribution and the list of the remaining members of the company must be attached with the notice. Changes in the company

Charter must be noted down clearly in the decision, and the minutes of the meeting of the Member Council.

Upon receiving the notice, the Business Registration Office issues the receipt slip, performs the change of the member within 7 (seven) working days as from the date of receiving complete and valid dossier.

5. Upon their arrival to pick up the new Business Registration Certificate, enterprises have to hand in their old original Business Registration Certificate

**Article 34.** Registration on the change of the business registration, registration of operation in accordance with the decision of the court

In case of the change of the business registration and operation registration in accordance with the court's decision, the enterprise must register such change. In the application dossier for change of business registration, in addition to the document stipulated in this Chapter, there must be valid decision of the court and valid copy of the verdict.

**Article 35.-** Enterprise's right to complain:

If after the stipulated statutory period as from the date of sending its notices on supplementation or amendment of the business registration contents prescribed in this Chapter to the Business Registration Office, the enterprise does not receive the registration of supplementation or amendment of their business registration as stipulated in legal provisions or do not receive the notice requiring supplementation or change of the amendment registration dossier from the Business Registration Office, it is entitled to file its complaints in accordance with legal provisions on complaint and denouncement.

## **Chapter VI**

### **Business registration for household businesses**

#### **Article 36. Household Business**

1. Household business established by an individual who is Vietnamese citizen or a group or a household can only register business at one location, can not use more than 10 employees, does not have stamp and shall be liable by all assets to the business activities.
2. Households which are producers of agriculture, forestry and fishery products, salt makers, street vendors, small vendor, trading from afar trader, mobile traders or service providers who have low income will not have to register their business except for conditional business lines. Provincial/Municipal People's Committees of provinces and cities directly under the Central Government stipulate levels of low income in the province. Low income is stipulated not to exceed the starting point of income tax in accordance with legal provisions on taxation.
3. Household business which regularly uses more than 10 employees or more than one business location must register under enterprise model.

**Article 37.** The right to set up household business and the obligation to register the business

1. Vietnamese citizens who are 18 years old, with full legal capacity and civil capacity and households have the right to set up household business and the obligation to register their business as stipulated in this Chapter .
2. Individual, household in Clause 1 of this Article are eligible to register only one household business nationwide.

**Article 38.** Steps and procedures of business registration for household businesses.

1. Individual or representative of the household sends Request for household business registration application enclosed with a copy of the personal ID card of the individual or representative of the household to Business registry of the district where business operation and activities are located.
2. Contents of the Request for Household Business Registration application :
  - a) Name and address of business location;
  - b) Business lines;
  - c) Business capital;
  - d) Full name, ID card number and date of issuance, signature, and residence address of the individual or representative of the household;

For the business lines which require a practice certificate, apart from papers stipulated in Clause 1 of this Article, a copy of the practice certificate of an individual or representative of the household needs to be enclosed.

For business lines which require legal capital, apart from papers stipulated in Clause 1 of this Article, a valid copy of the certification of legal capital by competent authority or organization needs to be enclosed.

3. Upon receiving the application dossier, the district level business registry gives receipt slip and issue Business registration certificate to household businesses within 5( five) working days, since the date of receiving the application dossier , provided that all following conditions are met:
  - a) The business lines do not fall into the list of forbidden business lines;
  - b) The proposed name of the household businesses for registration conforms to Article 42 of this Decree..
  - c) Pay business registration fees as required.

In case the dossier is not valid, within 5 (five) working days as of the receiving date, the business registry has to inform the founder of the household business clearly in written form about the details that need to be modified or complemented.

4. After 5 (five) working days since the date of submission of business registration application, if business registration certificate or request for amendment, supplement of business registration dossiers is not received, applicants is entitled to file their complaint in accordance with legal provisions on complaint and denouncement.
5. Periodically in the first week of every month, district business registration authority sends the list of registered household businesses of the previous month to tax authority at the same level, provincial Business Registration Office and the sectoral Department.

**Article 39. Business timing**

Household businesses are entitled to conduct business activities after the business registration certificate is issued; except the case they have operation of conditional business lines

**Article 40: Business location for business households**

Business households who operate travelling wholesale or mobile business, have to select a fixed location for business registration. This place can be of permanent or temporary residential registration or where business activities are most frequently conducted or where trade transactions are conducted. Business households who operate travelling wholesale or mobile business are allowed to carry out business outside the place registered with the concerned authority but shall inform tax authority and market management authority where they register their head quarter and conduct business activities.

**Article 41. Request for modifying registered business activities**

1. When modifying business activities already registered, household business informs such changes to district business registry where it registered its business-

2. In the event of halting business activities for more than thirty days, household businesses shall inform the concerned district business registry where it registered its business and direct supervisory tax authority. The temporary cessation of business activities can not exceed 1 (one) year.
3. In the event of terminating business activities, household businesses have to hand back the original Business registration certificate to the concerned district business registry where it registered its business and pay all debts, including taxes and other outstanding financial liabilities.

**Article 42. Give a name to individual household businesses**

1. Household businesses must have their own name. The name of the household businesses must include these two following elements:
  - a) First element: legal form “Household business”
  - b) Second element: Given name the household business

The given name must be in Vietnamese, and may include numbers and signs that are pronounceable.

2. Letters, words, sign that may violate historical traditions, culture, moral and national customs shall not be used in naming individual business households.
3. Name of household businesses can not be overlapped with name of other business households registered in the same district.

## **Chapter VII**

### **Order, Procedures of temporary cessation of business activities, re-issuance and Withdrawal of business registration Certificate**

**Article 43. - Temporary cessation of business operation**

Enterprise which temporarily ceases its business operations has to send a notice in writing to the Business Registration Office where it registered its business and the tax authority at least 15 (fifteen) days before the temporary cessation of operation. This notice include:

1. The enterprise’s name, head office address, number and date of issuance of its business registration certificate;
2. Its business lines;
3. The temporary business cessation duration, the starting date and the closing date thereof. The temporary business cessation duration noted in the notice cannot be over 1 (one) year. After the temporary cessation as in the notice, if the enterprise sustains its operation cessation another notice will need to be sent to the business registry. The total length of time of the temporary cessation can not exceed two years;
4. The reasons for temporary business cessation;
5. The full name and signature of the enterprise’s legal representative.

This notice must be enclosed with the decision in writing and the copy of the minutes of the meeting of the Member Council in case of limited liability companies with two or more members; of the company owner or the member council or the company president in case of one member limited liability companies; of the general meeting of shareholders in case of joint stock companies; or of partnership members in case of partnership companies

The Business Registration Office receives the notice and makes note in the monitoring books.

**Article 44. The Re-issuance of the business registration certificate**

1. The Re-issuance of the business registration certificate in case of loss

a) Upon the loss of the business registration certificate, the enterprise must report to the local police where the certificate is lost, the Business Registration Office where it registered its business and make announcement on mass media three times consecutively.

b) After 30 (thirty) days since the date of the announcement, if the enterprise still cannot find the lost certificate, the enterprise must request the Business Registration Office where the business registration certificate was issued to reissue it. The application dossier for re-issuance includes:

- Letter of request for re-issuance of the business registration certificate;
- The certification of the police on the report of the loss of the business registration certificate of the enterprise;
- The receipt of the mass media agencies for the service of announcement of the loss of business registration certificate or the newspaper that posted the notice.

2. The Re-issuance of the business registration certificate in case the certificate is torn apart, crushed, burned or some how damaged.

In this case, the enterprise sends the Request specifying the reasons to apply for the re-issuance of the business registration Certificate to the Business Registration Office:

3. Upon the acceptance of the application for the case mentioned at point 1, 2 of this Article, the business registry issue a receipt and give to the enterprise.

Within 7 (seven) days as from the receiving date of valid and complete dossier since the acceptance of the application, the business registration office re-issues the business registration certificate to the enterprise that indicate clearly the time of the re-issuance . The number of the re-issued business registration certificate is the number of the former business registration certificate.

4. The re-issuance of the operation registration certificate of the branch, the representative office whose operation registration certificate is lost, torn apart, crushed, and burned or some how damaged will be carried out as stipulated in Clauses 1, 2 and 3 of this Article.

5. In case a business registration certificate was issued not in accordance with legal provisions, the Business Registration Office will notify the enterprise to complement the dossier so that the re-issuance or rejection of the Business Registration Certificate can be taken into consideration

**Article 45. Business registration Certificate is revoked in following cases:**

1. Cases of revoking the business registration certificates are stipulated in Clause 2 Article 165 of the Enterprise Law

2. The order and procedures of revoking the business registration certificate as per the Court's decision will be executed in accordance with instructions from competent State agencies

**Article 46: Procedures and orders to withdraw business registration certificate:**

1. In case the Business Registration Office finds out forged contents declared in the business registration dossier

If the Business Registration Office finds out forged contents declared in the business registration dossier, it will make a notice on violation made by the enterprise and make a written Decision to withdraw the Business registration certificate;

If the Business Registration Office finds out forged contents declared in the dossier of amendments in the business registration content, it will, on one hand, make request to competent authority to have administrative fine for this violation in business registration, on the other hand, eliminate the already made amendments based on forged information.

2. If owners of private enterprises, members of limited company and partnership company, founders of joint-stock are in the category of prohibited people to establish an enterprise according to Clause 2, Article 13 of the Enterprise Law, regulations and steps are used as follows:

a) For private enterprises and individually owned one-member limited liability companies : Business Registration Office that issued the Business registration certificate will make official notice of violation made by enterprises and make an official written decision to withdraw business registration certificate

b) For limited companies of more than two members, one member limited liability company owned by an organization, joint stock companies and partnership companies: Business Registration Office where the enterprise registered its business will make an official written requirement for dismissal and change members or shareholders who do not have right to establish enterprise. The change of members or shareholders is done within 30 (thirty) days upon the date of official notice. After the above mentioned duration for changing members or shareholders, enterprises fail to executive the task, Business Registration Office will make official written notice on violation committed by enterprise and make decision to withdraw business registration certificate.

3. For those enterprises that violate point c, d, đ, e in Clause 2, Article 165 of the Enterprise Law, the Business Registration Office will make an official written requirement on violation and request the legal representative of the enterprise to go the Office for clarification and explanation. 10 (ten) working days after the deadline stated in the official notice, if the representative of the business fails to come, Business Registration Office will make decision to withdraw business registration certificate.
4. When a business fails to send reports according to point g clause 2 article 165 Law of Enterprise, 10 (ten) working days after the deadline of the report, the Business Registration Office will send a notice to request the legal representative of the enterprise to go to the Office clarification and explanation. If the representative fails to come 10 (ten) working days after the date of the appointment requested in the notice, the Business Registration Office will make official written notice on violation committed by the business and make decision to withdraw business registration certificate.
5. If Business Registration Office finds out that the enterprise has had operation in forbidden business lines, it will make announcement on the violation and issue decision to withdraw the business registration certificate, and at the same time informs competent authority for punishment under legal provisions.
6. After receiving the Decision to revoke the Business Registration Certificate, the enterprise will conduct the dissolution procedures as stipulated in Article 158 of the Enterprise Law. Within six months as from the issuance of the Decision to revoke the business registration certificate, if the dissolution dossier of the enterprise is not received, the enterprise is considered to have been dissolved and the Business Registration Office will eliminate the enterprise in the business registry book. In this case, the legal representative and all members of limited liability companies, company owner of one member limited liability company, the owner of the private enterprises, and all members of the Management Board of joint stock companies and all partnership members of the partnership companies will be jointly responsible for all the debts (if any) including unfulfilled tax duties and financial obligations of the dissolved enterprise.

**Article 47:** The Business Registration Certificate of household businesses will be revoked in the following cases:

1. Not starting business activities within 6 (six) months as of the date their Business Registration Certificate was issued;
2. Halting business activities in 6 (six) consecutive months without making notice to the district level business registry where they made their business registration;
3. Relocating their business location to other districts
4. Doing business activities in prohibited business lines

## **Chapter VIII**

### **Implementation**

#### **Article 48. Settlement of violation**

1. Staff, civil servants requesting business founders for documentations, procedures or business registration conditions which are against this Decree; causing difficulties or troubles to organisations and individuals when processing application of business applications, investigating contents of business registration, shall be disciplined as regulated by the Law.
2. Staff, civil servants who deny to issue Business Registration certificates to qualified applications or who issue business registration certificates to unqualified applications shall be disciplined as regulated by the law.
3. Business registries, business registry staffs when having good completion of tasks will be rewarded as per the Government's regulations.

#### **Article 49. Effectiveness**

1. This Decree will take effect 15 days after its publication in the Official Gazette; regulations which were issued before this Decree and are against this Decree shall be nullified.
2. This Decree replaces Decree No. 109/2004/ND-CP dated 2nd April 2004 issued by the Government on business registration.

#### **Article 50. Responsibility of implementing the Decree**

Minister, Heads of Ministerial agencies, Heads of governmental bodies, Chairmen of People's Committees of Provinces and cities directly under the Central Government takes the responsibility of implementing this Decree.

Minister for Planning and Investment, Home Affairs, Finance, Justice, Police takes the responsibility of guiding the implementation of this Decree.

**ON BEHALF OF THE  
GOVERNMENT**

#### ***Recipients:***

- Secretariat of the Central Communist Party;
- Prime Minister, Deputy Prime Ministers;
- Ministries, ministerial agencies, agencies under the Government ;
- People's Councils, People's Committees of Provinces, and centrally governed cities;
- Office of the Central Communist Party;
- Office of the President of the State;
- Ethnic Council and commissions of the National Assembly;
- Office of the National Assembly;
- People's Supreme Court;
- People's Supreme Procuracy ;
- Centrally based mass organisations;
- National Administration Institute;
- Official Gazette;
- Office of the Government: Minister Head of the Office, Chairman of PMRC, Divisions, PMRC Spokespersons of the Prime Minister, Departments and other affiliated units; the Official Gazette
- Archive: Office, Enterprise Reform (5b), A.320

**PRIME MINISTER  
NGUYEN TAN DUNG**