

THE GOVERNMENT

No. 122/2020/ND-CP

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, October 15, 2020

DECREE

Prescribing inter-agency coordination in settlement of procedures for registration of establishment of enterprises, branches and representative offices, declaration of labor use, grant of identification numbers of units participating in social insurance, and registration for use of invoices of enterprises¹

Pursuant to the June 19, 2015 Law on Organization of the Government;

Pursuant to the November 26, 2014 Law on Enterprises;

Pursuant to the June 18, 2012 Labor Code;

Pursuant to the November 20, 2014 Law on Social Insurance;

Pursuant to the November 14, 2008 Law on Health Insurance;

Pursuant to the June 13, 2014 Law Amending and Supplementing a Number of Articles of the Law on Health Insurance;

Pursuant to the November 16, 2013 Law on Employment;

Pursuant to the June 25, 2015 Law on Occupational Safety and Health;

Pursuant to the June 13, 2019 Law on Tax Administration;

At the proposal of the Minister of Planning and Investment;

The Government promulgates the Decree prescribing inter-agency coordination in settlement of procedures for registration of establishment of enterprises, branches and representative offices, declaration of labor use, grant of identification numbers of units participating in social insurance, and registration for use of invoices of enterprises.

¹ Công Báo Nos 993-994 (28/10/2020)

Article 1. Scope of regulation

1. This Decree prescribes the mechanism for inter-agency coordination among state management agencies in settlement of procedures for enterprise establishment registration, operation registration of branches or representative offices of enterprises, declaration of labor use, grant of identification numbers of units participating in social insurance, and registration for use of invoices of enterprises.

2. After their establishment, enterprises, branches or representative offices seeing a change in relevant information shall register or notify such change to business registration agencies, social insurance agencies and tax offices in accordance with law.

Article 2. Subjects of application

This Decree applies to:

1. Enterprise founders and enterprises registering operation of their branches or representative offices in accordance with the Law on Enterprises;

2. Provincial-level business registration agencies in accordance with the Law on Enterprises and guiding documents;

3. State management agencies in charge of labor in accordance with the Labor Code;

4. Social insurance agencies in accordance with the Law on Social Insurance;

5. Tax offices in accordance with the Law on Tax Administration;

6. Organizations and individuals involved in the inter-agency coordination in settlement of procedures for enterprise establishment registration, operation registration of branches or representative offices, declaration of labor use, issuance of identification numbers of units participating in social insurance, and registration for use of invoices of enterprises.

Article 3. Principles of inter-agency coordination among state management agencies

1. Business registration agencies shall act as the focal points in receiving dossiers and notifying results of settlement of procedures for enterprise establishment registration, operation registration of branches or representative offices, declaration of labor use, issuance of identification numbers of units participating in social insurance, and registration for use of invoices of enterprises.

2. The inter-agency coordination among state management agencies prescribed in Articles 5, 6, 7 and 8 of this Decree shall be implemented by the method of digital data connection and sharing among information technology systems.

3. When performing relevant administrative procedures, state management agencies in charge of labor, social insurance agencies and tax offices may not request enterprises, branches or representative offices to provide copies of enterprise registration certificates, operation registration certificates of branches or representative offices, and enterprise registration information shared by business registration agencies, except the names and identification numbers of enterprises, branches and representative offices.

Article 4. Dossiers for inter-agency settlement of procedures for registration of establishment of enterprises, branches and representative offices, declaration of labor use, grant of identification numbers of units participating in social insurance, and registration for use of invoices of enterprises

1. Dossiers for inter-agency settlement of procedures for registration of establishment of enterprises, branches and representative offices, declaration of labor use, grant of identification numbers of units participating in social insurance, and registration for use of invoices of enterprises must comply with the Law on Enterprises and the Decree on enterprise registration.

2. A request for enterprise registration must state the contents specified in the Law on Enterprises and contents on declaration of labor use, declaration of method of payment of social insurance premiums and registration for use of invoices of an enterprise.

3. The form of a request for enterprise registration is provided in Appendix I-1, I-2, I-3, I-4 or I-5 to this Decree. The form of notice of branch or representative office operation registration is provided in Appendix II-11 to this Decree.

Article 5. Process for inter-agency coordination between business registration agencies and social insurance agencies

1. After granting establishment registration certificates of enterprises, branches or representative offices, business registration agencies shall share with social insurance agencies the information on enterprise registration certificates, operation registration certificates of branches or representative offices and expected total number of employees, business lines, methods of payment of social insurance premiums of the enterprises, branches or representative offices.

2. When there is a change in the contents of registration of enterprises, branches or representative offices, business registration agencies shall share with social insurance agencies the information on enterprise registration certificates or operation registration certificates of branches or representative offices.

3. Identification numbers of enterprises, branches or representative offices shall be used as identification numbers of units participating in social insurance.

4. When enterprises, branches or representative offices pay social insurance premiums, social insurance agencies shall share information on the number of employees who pay social insurance premiums with business registration agencies for performing the state management of enterprises after establishment registration.

Article 6. Process for inter-agency coordination between business registration agencies and state management agencies in charge of labor

Business registration agencies shall share information on the name, identification number, address and at-law representative of an enterprise, the head of a branch or representative office, main business lines and expected total number of employees of the enterprise, branch or representative office established in the locality with the district-level Labor, Invalids and Social Affairs Division or provincial-level Department of Labor, Invalids and Social Affairs (for enterprises located in industrial parks) where the enterprise, branch or representative office is located and with the Ministry of Labor, Invalids and Social Affairs to serve the state management of labor.

Article 7. Process for inter-agency coordination in registration for use of invoices between business registration agencies and tax offices

1. For valid dossiers for registration of establishment of enterprises, branches or representative offices, business registration agencies shall share with tax offices the information on registration of establishment of enterprises, branches or representative offices and information on registration for use of invoices of enterprises and branches.

2. Tax offices shall share with business registration agencies the information on identification numbers of enterprises, branches or representative offices, and decentralization of powers to managing tax offices which is automatically generated by the tax registration information system.

3. On the basis of feedback from tax offices, business registration agencies shall grant enterprise registration certificates or operation registration certificates of branches or representative offices and notify enterprises, branches or representative offices of their managing tax offices.

4. Enterprises and branches shall satisfy conditions on use of invoices in accordance with law.

Article 8. Process for inter-agency coordination between state management agencies in charge of labor and social insurance agencies

1. The Vietnam Social Security shall share information on changes, increase and decrease in employees of enterprises, branches and representative offices with the Ministry of Labor, Invalids and Social Affairs via the National Public Service Portal.

2. The Vietnam Social Security and the Ministry of Labor, Invalids and Social Affairs shall reach agreement on contents of information sharing specified in Clause 1 of this Article.

Article 9. Responsibility for implementation

1. The Ministry of Planning and Investment, Ministry of Finance, Ministry of Labor, Invalids and Social Affairs and Vietnam Social Security shall:

a/ Develop and upgrade the information technology system for the connection and sharing of digital data among state management agencies under this Decree and relevant legal documents.

b/ Review, amend, supplement or annul regulations and forms related to procedures for registration of establishment of enterprises, branches or representative offices, declaration of labor use, grant of identification numbers of units participating in social insurances and registration for use of invoices in accordance with this Decree.

2. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, and chairpersons of provincial-level People's Committees shall implement this Decree.

Article 10. Implementation provisions

1. This Decree takes effect on October 15, 2020.

2. In case enterprises have registered their establishment or registered operation of their branches or representative offices under the Decree on enterprise registration and this Decree, they are not required to carry out the declaration of labor use specified in Clause 1, Article 8 of the Government's Decree No. 03/2014/ND-CP of January 16, 2014, detailing a number of articles of the Labor Code regarding employment.

3. In cases enterprises or branches have registered the use of invoices under this Decree, they are not required to register the use of invoices under Point e,

Clause 2, Article 6 and the second paragraph, Clause 2, Article 8 of the Government's Decree No. 51/2010/ ND-CP of May 14, 2010, prescribing goods sale and service provision invoices (amended and supplemented under Clauses 3 and 4, Article 1 of Decree No. 04/2014/ND-CP of January 17, 2014).

4. The forms of a request for enterprise registration, and of a notice of operation registration of branches, representative offices or business locations promulgated together with this Decree replace Appendices I-1 thru I-5 and Appendix II-11 to the Minister of Planning and Investment's Circular No. 02/2019/TT-BKHDT dated January 8, 2019, amending and supplementing a number of articles of the Minister of Planning and Investment's Circular No. 20/2015/TT-BKHDT of December 1, 2015, providing guidance on enterprise registration.-

On behalf of the Government
Prime Minister
NGUYEN XUAN PHUC

** The appendices to this Decree are not translated.*