

**MINISTRY OF PLANNING  
AND INVESTMENT OF  
VIETNAM**

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No. 02/2023/TT-BKHDT

**SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

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*Hanoi, April 18, 2023*

**CIRCULAR**

**AMENDMENT TO CIRCULAR NO. 01/2021/TT-BKHDT DATED MARCH 16, 2021 OF  
THE MINISTER OF PLANNING AND INVESTMENT GUIDING ENTERPRISE  
REGISTRATION**

*Pursuant to the Law on Enterprises dated June 17, 2020;*

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

*Pursuant to Decree No. 89/2022/ND-CP dated October 28, 2022 of the Government on  
functions, tasks, powers, and organizational structures of Ministry of Planning and Investment;*

*Pursuant to Decree No. 01/2021/ND-CP dated January 4, 2021 of the Government on enterprise  
registration;*

*At request of the Director of Business Registration Management Agency;*

*The Minister of Planning and Investment promulgates Circular on amendment to Circular No.  
01/2021/TT-BKHDT dated March 16, 2021 of the Minister of Planning and Investment guiding  
enterprise registration.*

**Article 1. Amendments to Circular No. 01/2021/TT-BKHDT dated March 16, 2021 guiding  
enterprise registration**

1. Add Article 1a following Article 1:

**“Article 1a. Definition**

1. “*household business registration*” according to this Circular means when a household business performs enterprise registration and tax registration with business registration authority of districts where head office is located. Household business registration includes registration for establishment of household business, registration for revision of business household registration, and other registration, notification obligations.

2. “*certificate of household business registration*” according to this Circular means a physical or electronic document issued by business registration authority of district to household business recording all business registration and tax registration information of the household business.

Certificate of household business registration shall also act as certificate of tax registration of the household business.

3. *“household business registration information system”* means a component of the National Enterprise Registration System developed and operated by the Ministry of Planning and Investment, allowing sending, receiving, storage, display, or performance of other functions for household business data, and serving household business registration.”.

2. Add Articles 5a, 5b, 5c, 5d, 5dd, 5e, 5g, 5h, 5i, and 5k following Article 5 as follows:

**“Article 5a. Receiving and processing household business registration on household business registration system**

1. Business registration authority of district shall receive and log business household registration information to the household business registration system within the National Enterprise Registration System. Household business registration shall be logged in the system when requirements below are met:

- a) Adequate documents according to Decree No. 01/2021/ND-CP have been prepared;
- b) Information of household business has been adequately declared under household business registration;
- c) Contact address of person filing household business registration is provided;
- d) Household business registration fee has been paid.

2. Business registration authority of district shall accurately and adequately log information in household business registration, digitalize, name electronic documents corresponding to the types of documents in physical business household registration, and upload to household business registration system.

3. Household business registration information on the household business registration system shall then be transferred to the Tax Registration Application System to enable cooperation and communication between business registration authority of district and tax authority.

**Article 5b. Household business code**

1. Household business code is a series of number randomly generated by the Tax Registration Application System, transferred to household business registration system, and issued to applicant household business. Household business code shall be displayed on Certificate of household business registration. This code also acts as taxpayer identification number (TIN) of the household business.

2. Procedures for generating household business code:

a) If household business registration is satisfactory in order for Certificate of household business registration to be issued, household business registration system communicates and transfers the registration to Tax Registration Application System;

b) Tax Registration Application System receives the transferred registration information and examines conformity of information in accordance with tax registration laws.

If registration information is satisfactory in accordance with tax registration laws, Tax Registration Application System automatically generates household business code, authorizes tax authorities to govern household business, and transfers these pieces of information to household business registration system.

If registration information is not satisfactory according to tax registration laws, Tax Registration Application System automatically responds and transfers to household business registration system;

c) On the basis of information provided by Tax Registration Application System, business registration authority of district issues Certificate of business household registration and notifies supervisory tax authority of persons applying for establishment of business household; if the registration is not satisfactory, business registration authority of district must issue notice on revision and amendment of the registration.

#### **Article 5c. Specifying business lines**

1. Business lines shall be specified in a manner compliant with Clause 1 Article 89 of Decree No. 01/2021/ND-CP.

2. When registering establishment of household business, addition or revision to lines of business, persons applying for household business establishment or household businesses shall choose among level 4 economic sectors within the Vietnam economic sectors to write the primary line of business in the application for household business registration. Primary lines of business of household businesses shall be specified in a manner compliant with Clauses 2 through 7 of Article 7 Decree No. 01/2021/ND-CP. Business registration authority of district shall provide guidance, cross examine, and record primary lines of business of household businesses in household business registration system.

#### **Article 5d. Notifying business location of household business**

1. If household businesses operate in locations other than their head office location, they must inform business registration authority of district where their head office is located. Business registration authority of district shall receive notice on business locations of household businesses and issue notice on TIN and supervisory tax authorities of business locations to household businesses.

2. Household businesses shall perform other notification obligations regarding business location in accordance with tax laws to tax authorities.

#### **Article 5dd. Backup procedures for household business registration**

1. Backup procedures for household business registration mean registration for household business that is not implemented through household business registration system. Backup procedures for household business registration shall apply in the following case:

- a) Household business registration system is under construction or upgrade;
- b) Household business registration system encounters technical errors;
- c) Other force majeure occurs.

Depending on estimate completion time of error remediation, construction, and upgrade of household business registration system, except for force majeure, Ministry of Planning and Investment shall provide advance notice on estimated completion time to enable business registration authority of district to register household business using backup procedures.

2. Cooperation between business registration authority of district and tax authority in processing household business registration via backup procedures shall involve transfer and receipt of physical documents.

3. Within 15 days from the date on which notice of Ministry of Planning and Investment regarding completion of construction, upgrade, or error remediation of household business registration system is received, business registration authority of district must update data and information that they have issued to household businesses on household business registration system.

#### **Article 5e. Household business registration via website**

1. Household business registration via website means the case where persons applying for establishment of household business or household businesses register for household business in accordance with Decree No. 01/2021/ND-CP on household business registration system affiliated to the National Enterprise Registration System on the National Business Registration Portal.

2. Persons filing household business registration shall declare information, upload electronic documents, and append digital signature to household business registration according to procedures detailed on household business registration system.

3. Business registration authority of district shall return record of document receipt and household business registration results to applicants via website according to procedures detailed on household business registration system.

#### **Article 5g. Documents on household business registration via website**

1. Documents on household business registration via website include documents specified under Decree No. 01/2021/ND-CP and are presented in electronic document format. Documents on household business registration via website shall have the same legitimacy as the physical documents on household business registration.

2. Electronic documents mean documents in form of data messages created or digitalized from physical documents and accurately, adequately conveying contents of the physical documents. Electronic documents can have “.doc”, “.docx”, or “.pdf” format.

3. Documents on household business registration via website shall be approved when requirements below are met:

a) All documents have been acquired and properly declared as per the law in the same manner as physical documents on household business registration and presented in electronic format. Name of electronic documents must correspond to name of physical documents on household business registration. Owners of household business, household members, or other individuals signing the physical documents on household business registration can sign electronic documents using digital signatures or sign on physical documents then scan the physical documents into formats under Clause 2 of this Article;

b) Household business registration information required on household business registration system must be fully and accurately logged to match that in physical documents on household registration; including phone number and email address of applicants;

c) Documents on household business registration via website must be verified by digital signatures of owners of household business or persons authorized by owners of household business to register for household business. If household business registration is implemented by authorized persons, documents on household business registration via website must include documents under Clause 4 Article 84 of Decree No. 01/2021/ND-CP.

4. Household businesses are allowed to revise and supplement documents on household business registration via website within 60 days from the date on which business registration authority of district issues notice requesting revision and addition of registration documents. If household businesses fail to submit revised or additional household business registration documents within the time limit, business registration authority of district shall cancel household business registration in accordance with procedures detailed on household business registration system.

#### **Article 5h. Data transfer, update, addition of household registration information to household business registration system**

Business registration authority of district are responsible for transferring data, updating, adding missing household business registration information of household businesses currently stored in districts to the household business registration system. Information transferred, added, and updated to household business registration system must match original information in household business registration documents.

### **Article 5i. Provision of household business registration information on household business registration system**

Organizations and individuals can look up household business registration information for free on [www.dangkykinhdoanh.gov.vn](http://www.dangkykinhdoanh.gov.vn), including: name of household business, registration number, household business code, head office address, line of business, name of owner.

### **Article 5k. Payment methods for household business registration fee**

1. Persons filing household business registration shall pay registration fee at the time of filing the registration. Household business registration fee can be paid directly at department that receives household business registration document in districts or transferred to accounts of business registration authority of district or via online payment service on National public service portal. Household business registration fee shall not be refunded if household business registration is rejected.

2. Transaction errors that arise during the use of online payment service on National public service portal shall be resolved in accordance with regulations and law on handling of administrative procedures by electronic means and Regulations on management, operation, and use of National public service portal.”.

### **Article 2.**

Forms under Appendices III-1 through III-7 and VI-1 through VI-16 of this Circular shall replace forms under Appendices III-1 through III-6 and VI-1 through VI-14 of Circular No. 01/2021/TT-BKHDT dated March 16, 2021 of the Minister of Planning and Investment.

### **Article 3. Implementation**

1. This Circular comes into force from July 1, 2023.

2. Household businesses that have obtained Certificate of household business registration before the effective date hereof can operate normally and are not required to register again in accordance with this Circular.

3. Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Planning and Investment for consideration./.

**MINISTER**

**Nguyen Chi Dung**

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