

LEGAL UPDATE

THE NEW POINTS OF
DECREE 168/2025/ND-CP COMPARED TO
DECREE 296/2026/ND-CP
ON ENTERPRISE REGISTRATION

Issued |
July, 2026

www.entlaw.com.vn



INTRODUCTION

Dear Valued Client,

On 23 July 2026, the Government issued Decree No. 296/2026/ND-CP ("Decree 296") amending and supplementing a number of articles of Decree No. 168/2025/ND-CP ("Decree 168") on enterprise registration. Decree 296 was issued in the context of Vietnam continuing to perfect its legal framework on enterprises and investment in the direction of administrative-procedure reform, promoting digital transformation in enterprise-registration activities through the conversion from paper dossiers to electronic data, enhancing transparency in corporate governance, and meeting international standards on anti-money laundering.

As Decree 296 has amended and supplemented a number of important provisions of Decree 168, we would like to update the new points of Decree 296 for our clients' attention when carrying out enterprise-registration procedures, by way of the comparison table below:

As always, we hope that this article brings practical value to you, and we look forward to the opportunity to accompany you in the time ahead.

Regards,
ENT LAW LLC

UPDATES THE NEW POINTS OF DECREE 168/2025/ND-CP COMPARED TO DECREE 296/2026/ND-CP ON ENTERPRISE REGISTRATION

On 23 July 2026, the Government issued Decree No. 296/2026/ND-CP (“**Decree 296**”) amending and supplementing a number of articles of Decree No. 168/2025/ND-CP (“**Decree 168**”) on enterprise registration. Decree 296 was issued in the context of Vietnam continuing to perfect its legal framework on enterprises and investment in the direction of administrative-procedure reform, promoting digital transformation in enterprise-registration activities through the conversion from paper dossiers to electronic data, enhancing transparency in corporate governance, and meeting international standards on anti-money laundering.

As Decree 296 has amended and supplemented a number of important provisions of Decree 168, we would like to update the new points of Decree 296 for our clients' attention when carrying out enterprise-registration procedures, by way of the comparison table below:

Note: The information in this document is for reference purposes only. We accept no responsibility or legal liability to any individual or organisation using the information in this document for any purpose other than reference.

No.	Decree 168	Decree 296	Explanation
1	Article 4. Principles applicable to the resolution of enterprise registration procedures 1. The founder of an enterprise or the enterprise itself shall self-declare the enterprise registration dossier and shall be legally liable for the lawfulness, truthfulness and accuracy of the information declared in the enterprise registration dossier and in reports.	Article 4. Principles applicable to the resolution of enterprise registration procedures 1. The founder of an enterprise or the enterprise itself shall self-declare the enterprise registration dossier and shall be legally liable for the lawfulness, truthfulness and accuracy of the information declared in the enterprise registration dossier and in reports. The owner, shareholders and members of the company shall fully comply with the provisions on capital-contribution assets under Clause 2, Article 34 of the Law on Enterprises, and shall not stand in another person's name to contribute capital to the enterprise.	In practice, cases have arisen where individuals, organisations stand in another person's name to contribute capital to an enterprise, making it difficult to identify the true owner and creating latent risks to transparency and anti-money laundering. Decree 296 therefore adds a principle that owners, shareholders and members of the company must properly comply with the provisions on capital-contribution assets under Clause 2, Article 34 of the Law on Enterprises and must not stand in another person's name to contribute capital, in order to enhance transparency and correctly identify the enterprise's true owner. Adds a principle that the provincial business registration authority shall not require the enterprise to submit a copy of the Enterprise/Business Registration

No.	Decree 168	Decree 296	Explanation
		7. The provincial-level business registration authority shall exploit and use information already available in the National Database on Enterprise Registration and other national and specialized databases, and shall not require individuals, organizations carrying out enterprise registration procedures to submit copies of the Enterprise Registration Certificate, Cooperative Registration Certificate, Household Business Registration Certificate, Tax Registration Certificate, Investment Registration Certificate, a document of the investment registration authority approving capital contribution, share	Certificate where the required information has already been fully and accurately retrieved from the National Database, in order to cut administrative procedures and duplicate paperwork for enterprises. A single-member LLC wholly state-owned has authority to decide certain matters differently from a single-member LLC not wholly state-owned. Decree 296 therefore adds a principle applicable specifically to this type of company, to ensure consistency with its distinct governance authority and to avoid the inadequacies that would arise from applying a general rule when resolving enterprise registration procedures.

No.	Decree 168	Decree 296	Explanation
		purchase or purchase of contributed capital by a foreign investor or a foreign-invested economic organization, an establishment and operation licence, a copy of an approval document of the State Securities Commission, a legally effective court decision, or other documents forming part of the enterprise registration dossier as prescribed by the Law on Enterprises and this Decree. Where the information cannot be retrieved, or the retrieved information is incomplete or inaccurate, the provincial business registration authority shall request the individual/organization to supplement copies of the above	

No.	Decree 168	Decree 296	Explanation
		documents as prescribed by the Law on Enterprises and this Decree, in order to resolve the enterprise registration procedure. The individual/organization shall update and adjust information in the databases as prescribed by law. The exploitation and use of information already available in databases to replace components of the enterprise registration dossier, on the basis of connection and information-sharing between the National Database on Enterprise Registration and other databases, shall be implemented in accordance with the notice published on the National Portal on Enterprise Registration.	

No.	Decree 168	Decree 296	Explanation
		8. For a single-member limited liability company wholly owned by the State, where a copy or original of a resolution or decision of the company owner, or a document appointing an authorised representative of an organisational owner, is required to be included in the enterprise registration dossier under the Law on Enterprises and this Decree, such document shall be replaced by a document issued by the competent organisation or individual under the law on management and investment of state capital in enterprises and other relevant laws.	

No.	Decree 168	Decree 296	Explanation
2	Article 12. Authorisation to carry out enterprise registration procedures 5. The authorising person and the authorised person carrying out the enterprise registration procedure shall be legally liable for the lawfulness, truthfulness and accuracy of the authorisation. The authorising person and the authorised person must complete electronic authentication in order for the enterprise registration to be granted. Where electronic authentication is interrupted, the authorising person shall complete electronic authentication after the enterprise registration has been granted. Where the authorising person fails to confirm, or confirms that there is no authorisation, for	Article 12. Authorisation to carry out enterprise registration procedures 5. The authorising person and the authorised person carrying out the enterprise registration procedure shall be legally liable for the lawfulness, truthfulness and accuracy of the authorisation. The authorising person and the authorised person must complete electronic authentication in order for the enterprise/household business registration to be granted, when carrying out the procedure for registration of enterprise establishment, registration of change of the legal representative, owner, or member of a limited liability company, information on	Decree 168 already required electronic authentication for both the authorising person and the authorised person when carrying out enterprise and household business registration procedures, but did not provide a solution for cases where the authorising person fails to confirm or refuses to confirm the authorisation. Decree 296 therefore adds provisions addressing two points in time: (i) at the time of carrying out the registration procedure, and (ii) after the enterprise/household business registration has already been granted. This provision is intended to perfect the electronic authentication process, minimise the risk of identity fraud, and reinforce the role of electronic authentication as a key tool in

No.	Decree 168	Decree 296	Explanation
	carrying out the enterprise registration procedure, the provincial business registration authority shall require the enterprise to report as prescribed under Clause 5, Article 21 of this Decree. Where an electronic identification account is not yet available to carry out electronic authentication, the enterprise registration dossier must be accompanied by a copy of the valid Identity Card or Citizen Identity Card, passport, foreign passport, or document of equivalent value in lieu of a foreign passport, of the authorising person.	founding shareholders, shareholders who are foreign investors of a joint stock company that is not a listed company or a company registered for securities trading, the owner of a private enterprise, or a general partner. Where electronic authentication is interrupted, the authorising person shall complete electronic authentication after the enterprise/household business registration has been granted. Where the authorising person fails to confirm, or confirms that there is no authorisation, for carrying out the enterprise registration procedure, the provincial business registration authority shall require the enterprise to report as prescribed	accessing and carrying out public administrative procedures.

No.	Decree 168	Decree 296	Explanation
		under Clause 5, Article 21 of this Decree. Where an electronic identification account is not yet available to carry out electronic authentication, the enterprise registration dossier must be accompanied by a copy of the valid Identity Card or Citizen Identity Card, passport, foreign passport, or document of equivalent value in lieu of a foreign passport, of the authorising person.	
3	Article 17. Beneficial owner of an enterprise 1. Criteria for identifying the beneficial owner of an enterprise	Article 17. Beneficial owner of an enterprise 1. Criteria for identifying the beneficial owner of an enterprise	The method of identifying beneficial owners under Decree 168 did not fully cover actual forms of ownership and control in practice (indirect ownership, legal arrangements, family groups, etc.), making it difficult to precisely

No.	Decree 168	Decree 296	Explanation
	The beneficial owner of an enterprise with legal-entity status (hereinafter referred to as the beneficial owner of the enterprise) is an individual who meets one of the following criteria: a) An individual who directly or indirectly owns 25% or more of the charter capital, or 25% or more of the total voting shares, of the enterprise; b) An individual who has the right to control the decision on at least one of the following matters: appointing, removing or dismissing the majority or all members of the board of directors, the chairman of the board of directors, the chairman of the members' council; the legal representative, director or general	Beneficial owner of an enterprise with legal-entity status is one or more individuals who directly or indirectly, or ultimately in practice, own or control the enterprise, excluding an individual representing state capital in the enterprise (hereinafter referred to as the beneficial owner of the enterprise). The beneficial owner is one or more individuals determined as who meets one of the following criteria follows: a) 1. An individual who directly, or indirectly, or both directly and indirectly, owns 25% or more of the charter capital or 25% or more of the total voting shares of the enterprise. An indirect owner is an individual who owns 25% or more of the	identify the individual who ultimately owns or controls an enterprise. Decree 296 therefore expands the identification method to cover individuals with ultimate de facto ownership/control, including direct ownership, indirect ownership, legal arrangements, family/contractual groups and general partners, and adds a mechanism to identify the manager with the greatest authority where no other individual can be identified, in order to enhance the accuracy and transparency of identifying an enterprise's true beneficial owner.

No.	Decree 168	Decree 296	Explanation
	director of the enterprise; amending or supplementing the enterprise's charter; changing the company's organisational management structure; or reorganising or dissolving the company. 2. An individual with indirect ownership under point (a), Clause 1 of this Article is an individual who owns 25% or more of the charter capital or 25% or more of the total voting shares of the enterprise through another organisation.	charter capital or 25% or more of the total voting shares of the enterprise through organisations or other legal arrangements. Where a group of individuals having a family relationship as defined in Clause 22, Article 4 of the Law on Enterprises, or a contract, jointly own directly or indirectly, or both directly and indirectly, 25% or more of the charter capital or 25% or more of the total voting shares of the enterprise, the enterprise shall determine the individuals within this group to be beneficial owners of the enterprise. For a partnership, all general partners are beneficial owners of the enterprise, regardless of their proportion of charter-capital	

No.	Decree 168	Decree 296	Explanation
		contribution or voting rights in the enterprise. b) An individual who has the right to control the decision on at least one of the following matters: appointing, removing or dismissing the majority or all members of the board of directors, the chairman of the board of directors, the chairman of the members' council; the legal representative, director or general director of the enterprise; amending or supplementing the enterprise's charter; changing the company's organisational management structure; or reorganising or dissolving the company. 2. Where no individual meets the criterion prescribed in Clause 1 of	

No.	Decree 168	Decree 296	Explanation
		this Article, or there is a basis to determine that an individual identified under the criterion in Clause 1 of this Article is not the beneficial owner of the enterprise, the enterprise shall determine the beneficial owner through at least other lawful or de facto methods. Control may be exercised through one of the following rights: the right to appoint, remove or dismiss the majority or all members of the board of directors, or the chairman of the board of directors, majority or all members or the chairman of the members' council, the legal representative, the Director or General director of the enterprise; to amend or supplement the enterprise's	

No.	Decree 168	Decree 296	Explanation
		charter; to change the organisational structure; to manage the company to decide the financial, investment and operational policies of the enterprise; or to reorganise or dissolve the company enterprise. 2. An individual with indirect ownership under point (a), Clause 1 of this Article is an individual who owns 25% or more of the charter capital or 25% or more of the total voting shares of the enterprise through another organisation. 3. Where no individual meets the criteria in Clauses 1 and 2 of this Article, the enterprise shall determine an individual who is a manager of the enterprise with the greatest authority to act on the	

No.	Decree 168	Decree 296	Explanation
		enterprise's behalf, except for an individual representing state capital in the enterprise, to be the beneficial owner.	
4	Article 18: Declaration of information on beneficial owners and information for identification of beneficial owners of an enterprise 1. The founder of an enterprise or the enterprise shall declare and notify the provincial business registration authority of information on the enterprise's beneficial owner as follows: a) An individual who is a shareholder owning 25% or more of the total voting shares;	Article 18. Declaration and notification of information on the beneficial owner and information for identification of beneficial owners of an enterprise 1. The founder of an enterprise or the enterprise is responsible for determining the enterprise's beneficial owner in accordance with Article 17 of this Decree, and for declaring and notifying the business registration authority of information on the enterprise's beneficial owner.	Decree 296 adds a provision on the tiered sequence for determining the beneficial owner, proceeding step by step based on ownership rights, de facto control rights, and the manager with the greatest authority; it also requires that the review be carried out throughout the entire ownership structure and be consistent with the law on anti-money laundering.

No.	Decree 168	Decree 296	Explanation
	b) An individual who is a member owning 25% or more of the charter capital of a partnership, or of a limited liability company with two or more members; c) An individual who is the owner of a single-member limited liability company. 2. The founder of an enterprise or the enterprise shall itself determine the beneficial owner of the enterprise as prescribed at point (b), Clause 1, Article 17 of this Decree, and shall declare and notify the provincial business registration authority (if any). 3. The founder of an enterprise or the enterprise shall declare and notify the provincial business registration authority of information on a shareholder that	The founder of an enterprise or the enterprise is responsible for determining the enterprise's beneficial owner by reviewing each tier of the enterprise's ownership structure until the individual with ultimate de facto ownership or control is identified. Where the ownership structure includes a legal arrangement as prescribed by the law on anti-money laundering, the beneficial owner of the legal arrangement shall be determined in accordance with the law on anti-money laundering as follows: a) An individual who is a shareholder owning 25% or more of the total voting shares; b) An individual who is a member owning 25% or more of the	

No.	Decree 168	Decree 296	Explanation
	is an organisation owning 25% or more of the total voting shares. Information on a shareholder that is an organisation includes: the organisation's name, enterprise code/establishment decision number, date and place of issuance, head-office address, and proportion of ownership of the total voting shares.	charter capital of a partnership, or of a limited liability company with two or more members; c) An individual who is the owner of a single member limited liability company. 2. The founder of an enterprise or the enterprise shall itself determine the beneficial owner of the enterprise as prescribed at point (b), Clause 1, Article 17 of this Decree, and shall declare and notify the provincial business registration authority (if any). The declaration and notification of information on the beneficial owner shall be carried out in the following order: a) The founder of an enterprise or the enterprise shall declare and	

No.	Decree 168	Decree 296	Explanation
		notify the business registration authority of information on the individual meeting the ownership criterion prescribed in Clause 1, Article 17 of this Decree; b) Where no individual meets the criterion prescribed in Clause 1, Article 17, or there is a basis to determine that an individual identified under the criterion in Clause 1, Article 17 is not the enterprise's beneficial owner, the founder of the enterprise or the enterprise shall declare and notify the business registration authority of information on one or more individuals meeting the de facto controlling-right criterion prescribed in Clause 2, Article 17 of this Decree;	

No.	Decree 168	Decree 296	Explanation
		c) Where no individual meets the criteria prescribed in Clauses 1 and 2, Article 17, the founder of the enterprise or the enterprise shall declare and notify the business registration authority of information on the individual prescribed in Clause 3, Article 17 of this Decree. 3. The founder of an enterprise or the enterprise shall declare and notify the provincial business registration authority of information on a shareholder that is an organisation owning 25% or more of the total voting shares. Information on a shareholder that is an organisation includes: the organisation's name, enterprise code/establishment decision number, date and place of	

No.	Decree 168	Decree 296	Explanation
		issuance, head-office address, and proportion of ownership of the total voting shares.	
5	Article 20. Business registration authority 2. At commune level: the Economic Affairs Division (for communes and special zones) or the Economic, Infrastructure and Urban Affairs Division (for wards and Phu Quoc special zone) under the commune-level People's Committee (hereinafter referred to as the commune-level business registration authority). The commune-level business registration authority has its own account and seal to serve business registration work.	Article 20. Business registration authority 2. At commune level: a) The Economic Affairs Division (for communes and special zones) or the Economic, Infrastructure and Urban Affairs Division (for wards and Phu Quoc special zone) Where a commune-level administrative unit establishes a specialised division, the business registration authority handling household-business registration procedures is the specialised division of the commune-level People's Committee assigned (hereinafter	On 31 December 2025, the Government issued Decree 370/2025/ND-CP amending and supplementing certain articles of Decree 150/2025/ND-CP dated 12 June 2025 on the organisation of specialised agencies under provincial and commune-level People's Committees. Under Article 8 of Decree 370/2025/ND-CP, provincial People's Committees decide the framework number and names of specialised divisions applicable at commune level; the specific establishment is decided by the local commune-level government. Where a commune does not establish a specialised division, the commune

No.	Decree 168	Decree 296	Explanation
		referred to as the commune-level business registration authority) the function and task of household-business registration under a decision of the People's Committee of the province or centrally run city; b) Where a commune-level administrative unit does not establish a specialised division, the business registration authority handling household-business registration procedures is the commune-level People's Committee; c) The business registration authority handling household-business registration procedures as prescribed at points (a) and (b) of this clause (hereinafter referred to as the commune-level	People's Committee arranges specialised officials to advise and assist in performing state management by sector/field. On the basis of these changes in current law, Decree 296 updates the provision to ensure the identification of the commune-level business registration authority is appropriate and flexible in line with the actual organisation of commune-level government machinery under Decrees 150/2025/ND-CP and 370/2025/ND-CP, avoiding legal gaps or difficulties in carrying out household-business registration at commune level.

No.	Decree 168	Decree 296	Explanation
		business registration authority) the commune-level business registration authority has its own account and seal to serve business registration work.	
6	Article 21. Duties and powers of the provincial business registration authority (Clause 8a does not yet exist)	Article 21. Duties and powers of the provincial business registration authority 8a. Update and store information on shareholders of a joint stock company that is not a listed company or a company registered for securities trading in the National Database on Enterprise Registration for a period of 6 years from the date the company is dissolved, as prescribed in this Decree.	On 27 May 2026 the Prime Minister issued Decision No. 948/QĐ-TTg on the National Action Plan to implement the Government of Vietnam's obligations on the exchange of information upon request for tax purposes, in order to meet the recommendations of the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes on disclosure of beneficial-owner information. Decree 296 therefore adds the above provision to help perfect the legal framework so as to ensure a sufficient

No.	Decree 168	Decree 296	Explanation
			legal basis and authority for state agencies to request, collect and access information for the purposes of information exchange upon request, so that no legal barrier prevents Vietnam from performing its international commitments to the OECD.
6b	9. In addition to the duties and powers prescribed in Clauses 1, 2, 3, 4, 5, 6, 7 and 8 of this Article, the business registration authority under the provincial Department of Finance has the following duties and powers: a) Guiding the commune-level business registration authority on dossiers, order and procedures for household-business registration; b) Monitoring and inspecting the commune-level business	9. In addition to the duties and powers prescribed in Clauses 1, 2, 3, 4, 5, 6, 7, 8 and 8a of this Article, the business registration authority under the provincial Department of Finance has the following duties and powers: (unchanged: same as points a–d in the left column)	Adjusted so that the new provision at Clause 8a is reflected in the group of duties and powers of the business registration authority under the Department of Finance.

No.	Decree 168	Decree 296	Explanation
	registration authority in performing its duties and powers relating to household-business registration; c) Periodically reporting to the provincial People's Committee, the Ministry of Finance and relevant agencies on the state of household-business registration in the locality, as prescribed by the reporting regime for state administrative agencies; d) Updating information according to notices of the State Bank of Vietnam prescribed in Clause 3, Article 11, Clause 4, Article 27 and Clause 4, Article 38 of the Law on Credit Institutions into the National Information System on Enterprise Registration within 3 working days from the date of receiving the notice.		

No.	Decree 168	Decree 296	Explanation
7	Article 24. Dossier for registration of a private enterprise, partnership, limited liability company, or joint stock company (Clause 6 does not yet exist)	Article 24. Dossier for registration of a private enterprise, partnership, limited liability company, or joint stock company 6. Where a foreign investor establishes an enterprise before carrying out the procedure for grant or adjustment of an Investment Registration Certificate as prescribed by investment law, the enterprise registration dossier does not need to include a copy of the Investment Registration Certificate prescribed in Clause 5, Article 20, point (c) Clause 4 Article 21, and point (c) Clause 4 Article 22 of the Law on Enterprises. In this case, the application for enterprise	Under Clause 2, Article 19 of the 2025 Law on Investment, a foreign investor is permitted to establish an economic organisation to implement an investment project before carrying out the procedure for grant or adjustment of an Investment Registration Certificate; under Clause 3, Article 72 of Decree 96/2026/ND-CP, in such a case the application for enterprise registration must include a commitment to satisfy market-access conditions applicable to foreign investors as prescribed by law. This addition is made to ensure consistency and effective implementation between the Decree on enterprise registration and the 2025 Law on Investment and Decree 96/2026/ND-CP, and to avoid requiring dossier items that are no longer appropriate for the case of an

No.	Decree 168	Decree 296	Explanation
		registration must include a commitment to satisfy market-access conditions applicable to foreign investors as prescribed by law.	enterprise established before an Investment Registration Certificate is issued.
8	Article 38. Dossier for enterprise registration via the electronic information network 1. The dossier for enterprise registration via the electronic information network comprises the documents prescribed by the Law on Enterprises and this Decree, presented in the form of electronic documents. An enterprise registration dossier submitted via the electronic information network has the same legal value as a paper enterprise registration dossier.	Article 38. Dossier for enterprise registration via the electronic information network 1. The dossier for enterprise registration via the electronic information network comprises the documents prescribed by in the 2020 Law on Enterprises (as amended and supplemented in 2025) and this Decree, presented as electronic documents or electronic data as prescribed by law. An enterprise registration dossier submitted via the electronic information network	In order to implement the task assigned under Resolution No. 66.7/2025/NQ-CP, Decree 296 improves the process for enterprise and household-business registration in the electronic environment by requiring the filer to log in via the National Public Service Portal or the National Identification Application (VNeID) using an electronic identification account to access the National Information System on Enterprise Registration and the Information System on Household Business Registration. At the same time, Decree 296 amends and

No.	Decree 168	Decree 296	Explanation
	2. An enterprise registration dossier submitted via the electronic information network must satisfy the following requirements: a) It contains all the required documents, and the contents of those documents are fully declared as required for a paper dossier and are presented as electronic documents; b) The enterprise registration information declared on the National Portal on Enterprise Registration is complete and accurate in accordance with the information in the dossier; c) It contains the telephone number and email address of the person filing the dossier, declared	has the same legal value as a paper enterprise registration dossier. 2. An enterprise registration dossier submitted via the electronic information network must satisfy the following requirements: a) It contains all the required documents, and the contents of those documents are fully declared as required for a paper dossier and are presented as electronic documents or electronic data containing sufficient information as required for a paper registration dossier; b) The enterprise registration information declared on the National Portal on Enterprise Registration is complete and	supplements the procedure for carrying out these operations on these systems to ensure transparency, consistency and conformity with current regulations on electronic identification and authentication. In addition, Decree 296 abolishes the requirement for individuals to use a dedicated digital signature when submitting electronic registration dossiers. This new provision helps reduce compliance costs and simplify administrative procedures, while still ensuring information security and promoting digital transformation in the field of business registration.

No.	Decree 168	Decree 296	Explanation
	on the National Portal on Enterprise Registration; d) The enterprise registration dossier submitted via the electronic information network must be digitally signed or authentication-signed by the person authorised to sign the application for enterprise registration, or by a person authorised by that person to carry out the enterprise registration procedure. Where the procedure is carried out under authorisation, the enterprise registration dossier must be accompanied by the documents prescribed in Article 12 of this Decree, presented as electronic documents as prescribed in Clause 9, Article 3 of this Decree.	accurate in accordance with the information in the dossier; c) It contains the telephone number and email address of the person filing the dossier, declared on the National Portal on Enterprise Registration; d) The enterprise registration dossier submitted via the electronic information network must be digitally signed or authentication-signed by the person authorised to sign the application for enterprise registration, or by a person authorised by that person to carry out the enterprise registration procedure. Where the procedure is carried out under authorisation, the enterprise registration dossier submitted via the electronic	

No.	Decree 168	Decree 296	Explanation
	3. Where a dossier is received on the National Information System on Enterprise Registration after office hours or on a rest day, public holiday or Tet holiday, the time limit for returning the result of the enterprise registration procedure prescribed in this Decree shall be counted from the next working day after the dossier is received.	information network must be accompanied by the documents, materials prescribed in Article 12 of this Decree and must be presented as an electronic document or electronic data as prescribed at point (a) Clause 9 Article 3 of this Decree of this clause. 3. Where a dossier is received on the National Information System on Enterprise Registration after office hours or on a rest day, public holiday or Tet holiday, the time limit for returning the result of the enterprise registration procedure prescribed in this Decree shall be counted from the next working day after the dossier is received.	

No.	Decree 168	Decree 296	Explanation
9	Article 39. Order and procedure for enterprise registration via the electronic information network 1. The filer shall use an electronic identification account to log in to the National Portal on Enterprise Registration, declare information, upload electronic documents, digitally sign or authentication-sign the enterprise registration dossier submitted via the electronic information network, and pay fees/charges according to the process on the National Portal on Enterprise Registration. 2. After completing submission of the enterprise registration dossier, the filer will receive a dossier-receipt slip and an appointment for	Article 39. Order and procedure for enterprise registration via the electronic information network 1. The filer shall use log in to the National Public Service Portal or the national identification application using an electronic identification account to access the National Information System on Enterprise Registration. The filer shall carry out the enterprise registration procedure according to the process on the National Information System on Enterprise Registration as follows: a) Where the filer is the person authorised to sign the application for enterprise registration: The filer declares information on the National Information System	

No.	Decree 168	Decree 296	Explanation
	the electronic result, sent to the filer's account. 3. Enterprise registration information on the National Information System on Enterprise Registration is transmitted to the Tax Registration Application System for coordination and information exchange between the provincial business registration authority and the tax authority. 4. Where the dossier is eligible for the grant of enterprise registration, the provincial business registration authority shall grant the enterprise registration and notify the enterprise of the grant. Where the dossier is not yet eligible, the provincial business registration authority shall send a	on Enterprise Registration. For applications or notices whose content is declared on the National Information System on Enterprise Registration and which require only the filer's signature, the filer is not required to digitally sign or sign directly as otherwise prescribed, nor to upload them to the National Information System on Enterprise Registration. For other documents forming part of the enterprise registration dossier the registration dossier as prescribed, the filer must ensure such documents are digitally signed or signed directly as prescribed, presented as electronic documents, pay fees, charges according to the process on the National Portal and	

No.	Decree 168	Decree 296	Explanation
	notice via the electronic information network requesting the enterprise to amend/supplement the dossier. The filer shall log in to the National Information System on Enterprise Registration to receive feedback on the result of dossier processing. 5. The founder of an enterprise, or the enterprise, carrying out the registration procedure via the electronic information network, may stop the enterprise registration procedure as prescribed in Clause 6, Article 31 of this Decree.	uploaded to the National Information System on Enterprise Registration. 2. For applications or notices whose content is declared on the National Information System on Enterprise Registration and which require signatures from multiple persons, together with other documents forming part of the registration dossier as prescribed, the filer must ensure such documents are digitally signed or signed directly as prescribed, presented as electronic documents, and uploaded to the National Information System on Enterprise Registration. The filer pays fees/charges (if any) and carries out electronic	

No.	Decree 168	Decree 296	Explanation
		authentication as prescribed in order to submit the dossier. After completing submission of the enterprise registration dossier, the filer will receive a dossier-receipt slip and an appointment for the electronic result; b) Where the filer is a person authorised to carry out the enterprise registration procedure: The filer declares information and uploads the documents forming part of the registration dossier as prescribed onto the National Information System on Enterprise Registration. These documents must be digitally signed or signed directly as prescribed and presented as electronic documents.	

No.	Decree 168	Decree 296	Explanation
		3. The filer pays fees/charges (if any) and carries out electronic authentication as prescribed in order to submit the dossier. After completing submission of the dossier, the filer will receive a dossier-receipt slip and an appointment for the electronic result. 2. Enterprise registration information on the National Information System on Enterprise Registration is transmitted to the Tax Registration Application System for coordination and information exchange between the provincial business registration authority and the tax authority. 4.3. Where the dossier is eligible for the grant of enterprise	

No.	Decree 168	Decree 296	Explanation
		registration, the provincial business registration authority shall grant the enterprise registration and notify the enterprise of the grant. Where the dossier is not yet eligible, the provincial business registration authority shall send a notice via the electronic information network requesting the enterprise to amend, supplement the dossier. The provincial business registration authority shall examine the validity of the dossier and return the result to the enterprise as prescribed by the Law on Enterprises and this Decree. The filer shall log in to the National Information System on Enterprise Registration to receive	

No.	Decree 168	Decree 296	Explanation
		feedback on the result of dossier processing. § 4. The founder of an enterprise, or the enterprise, carrying out the registration procedure via the electronic information network, may stop the enterprise registration procedure as prescribed in Clause 6, Article 31 of this Decree.	
10	Article 51. Notification of change of a shareholder who is a foreign investor of a joint stock company that is not a listed company or a company registered for securities trading c) A share-transfer contract or documents proving completion of the transfer, in the case of a share transfer; documents proving the	Article 51. Notification of change of a shareholder who is a foreign investor of a joint stock company that is not a listed company or a company registered for securities trading c) A copy or original of the share-transfer contract, or documents proving completion of the	Decree 296 adds a provision on the dossier for enterprise registration for the case of notifying a change of a shareholder who is a foreign investor of a joint stock company that is not a listed company or a company registered for securities trading. This amendment does not create a new administrative procedure but is intended to complete the legal basis and meet the practical

No.	Decree 168	Decree 296	Explanation
	capital contribution, in the case where a shareholder who is a foreign investor purchases privately offered shares;	transfer, in the case of a share transfer; documents proving the capital contribution, in the case where a shareholder who is a foreign investor purchases privately offered shares; a share-gift contract, in the case of a gift of shares;	needs of enterprises in the course of their operations.
11	Article 60. Notification of business suspension, resumption of business before the previously notified expiry date, for an enterprise, branch, or business location; notification of suspension of operation, resumption of operation before the previously notified expiry date, for a representative office	Article 60. Notification of business suspension, resumption of business before the previously notified expiry date, for an enterprise, branch, or business location; notification of suspension of operation, resumption of operation before the previously notified expiry date, for a representative office	Decree 296 adds the following points: (i) Adding a provision on the maximum total consecutive business-suspension period and the procedure for resuming business Decree 296 adds a provision limiting the enterprise's total consecutive business-suspension period to not more than 24 months. After the notified suspension period ends, the legal representative must confirm that the enterprise is resuming operation and

No.	Decree 168	Decree 296	Explanation
	1. Where an enterprise, branch or business location suspends business or resumes business before the previously notified expiry date, or a representative office suspends operation or resumes operation before the previously notified expiry date, the enterprise shall send the notification dossier to the provincial business registration authority where the enterprise, branch, representative office or business location has its head office, at least 3 working days before the date of business suspension, operation suspension, or resumption of business/operation before the previously notified expiry date. Where the enterprise, branch or	1. Where an enterprise, branch or business location suspends business or resumes business before the previously notified expiry date, or a representative office suspends operation or resumes operation before the previously notified expiry date, the enterprise shall send the notification dossier to the provincial business registration authority where the enterprise, branch, representative office or business location has its head office, at least 3 working days before the date of business suspension, operation suspension, or resumption of business/operation before the previously notified expiry date. Where the enterprise, branch or	commit that it has fully completed its registration obligations with the business registration authority before resuming operation. This provision is intended to prevent indefinite prolongation of business suspension and to ensure the enterprise completes its registration obligations before resuming operation. (ii) Clarifying the obligations of enterprises and household businesses during the period of business suspension The Decree adds a provision clarifying the registration and notification obligations of enterprises and household businesses during the period of business suspension. Accordingly, suspension of operation does not exempt the enterprise from registration obligations prescribed by

No.	Decree 168	Decree 296	Explanation
	business location wishes to continue the business suspension, or the representative office wishes to continue the suspension of operation, after the previously notified period has ended, it must send a suspension-notification dossier to the provincial business registration authority at least 3 working days before the date of continuing the suspension. The suspension period for each notification must not exceed 12 months. 2. The dossier for notification of business suspension of an enterprise, branch, or business location, or of operation suspension of a representative office, comprises the following documents:	business location wishes to continue the business suspension, or the representative office wishes to continue the suspension of operation, after the previously notified period has ended, it must send a suspension-notification dossier to the provincial business registration authority at least 3 working days before the date of continuing the suspension. The suspension period for each notification must not exceed 12 months. The total consecutive suspension period must not exceed 24 months. 2. The dossier for notification of business suspension of an enterprise, branch, or business location, or of operation	law, thereby enhancing the transparency of enterprise registration information and meeting requirements for transparency and information exchange for tax purposes (OECD).

No.	Decree 168	Decree 296	Explanation
	a) Notice of business suspension/operation suspension; b) A copy or original of the resolution or decision of the company owner, for a single-member limited liability company; of the Members' Council, for a limited liability company with two or more members, or a partnership; of the Board of Directors, for a joint stock company, on the business suspension, in the case of an enterprise's notice of business suspension. (Clause 7 does not yet exist) (Clause 8 does not yet exist)	suspension of a representative office, comprises the following documents: a) Notice of business suspension/operation suspension, including information on the telephone number and email address of the enterprise's legal representative; ... 7. During the period of business suspension, where there is a change to enterprise registration information as prescribed in Articles 30 and 31 of the 2020 Law on Enterprises (as amended and supplemented in 2025) and this Decree, the enterprise must register or notify the change to the	

No.	Decree 168	Decree 296	Explanation
		enterprise registration content as prescribed. 8. Within 5 working days from the end of the notified business-suspension period, the enterprise's legal representative must confirm the resumption of business and commit that the enterprise has fully performed its registration obligations with the provincial business registration authority, following the process on the National Information System on Enterprise Registration. Where confirmation is not made within the above period, within 10 working days from the end of the period for requesting confirmation, the provincial business registration authority	

No.	Decree 168	Decree 296	Explanation
		shall send a written request for the enterprise to report as prescribed at point (c), Clause 1, Article 216 of the Law on Enterprises, and shall simultaneously send this to the tax management authority for coordination in state management. Where the enterprise does not send a report to the provincial business registration authority within 6 months from the expiry of the reporting deadline, the provincial business registration authority shall revoke the Enterprise Registration Certificate following the order and procedure prescribed in Article 69 of this Decree. The enterprise must then carry out the	

No.	Decree 168	Decree 296	Explanation
		dissolution procedure prescribed in Article 65 of this Decree.	
12	Article 61. Business suspension, suspension of operation, and termination of business at the request of a competent state authority (Clause 3 does not yet exist)	Article 61. Business suspension, suspension of operation, and termination of business at the request of a competent state authority 3. During the period of business suspension, suspension of operation, or termination of business at the request of a competent state authority, where there is a change to enterprise registration information as prescribed in Articles 30 and 31 of the 2020 Law on Enterprises (as amended and supplemented in 2025) and this Decree, the enterprise must register or notify the change to the enterprise	Decree 296 adds a provision clarifying that the enterprise remains responsible for performing change-registration obligations as prescribed by law during the period it is subject to measures imposed by a competent state authority. This provision is intended to ensure the completeness, accuracy and transparency of enterprise registration information, even during the period the enterprise is subject to management measures by a competent authority.

No.	Decree 168	Decree 296	Explanation
		registration content as prescribed.	
13	Article 64. Registration of enterprise dissolution for cases prescribed at points a, b and c, Clause 1, Article 207 of the 2020 Law on Enterprises (as amended and supplemented in 2025) 3. Within 5 working days from the date all of the enterprise's debts are settled, the enterprise shall send the dissolution registration dossier to the provincial business registration authority where the enterprise has its head office; the dissolution registration dossier comprises the documents prescribed in Clause 1, Article 210 of the Law on Enterprises.	Article 64. Registration of enterprise dissolution for cases prescribed at points a, b and c, Clause 1, Article 207 of the 2020 Law on Enterprises (as amended and supplemented in 2025) 3. Within 5 working days from the date all of the enterprise's debts are settled, the enterprise shall send the dissolution registration dossier to the provincial business registration authority where the enterprise has its head office; the dissolution registration dossier comprises the documents prescribed in Clause 1, Article 210 of the Law on Enterprises.	This provision is issued to implement Decision No. 948/QD-TTg dated 27 May 2026 on the National Action Plan to implement the obligation to exchange information upon request for tax purposes, meeting OECD recommendations on transparency of beneficial-owner information. This provision is intended to complete the legal framework and provide a basis for state agencies to collect, access and exchange information for tax purposes, while ensuring the performance of Vietnam's international commitments.

No.	Decree 168	Decree 296	Explanation
		For a joint stock company that is not a listed company or a company registered for securities trading, the notice of enterprise dissolution in the enterprise registration dossier must be accompanied by a copy of the shareholder register.	
14	Article 72. Posting of a decision to open bankruptcy proceedings, the list of creditors, and a court decision declaring an enterprise bankrupt 1. Within 3 working days from the date of receiving the court's decision to open bankruptcy proceedings, the provincial business registration authority shall post the decision on the	Article 72. Legal-status transition, suspension of bankruptcy proceedings, and annulment of a decision declaring an enterprise bankrupt 1. Legal-status transition after the court's decision to open bankruptcy proceedings, list of creditors, its decision declaring the enterprise bankrupt:	To implement the provisions of the Law on Recovery and Bankruptcy, Decree 296 adds a requirement for the provincial business registration authority to update the legal status and retain information on the enterprise in the National Database on Enterprise Registration in accordance with the court's decision during the recovery or bankruptcy process.

No.	Decree 168	Decree 296	Explanation
	National Portal on Enterprise Registration, transfer the enterprise's legal status to "undergoing bankruptcy proceedings", and transfer the legal status of its branches, representative offices and business locations to "undergoing termination of operation" in the National Database on Enterprise Registration. 2. Within 3 working days from the date of receiving the list of creditors, the provincial business registration authority shall post the list of creditors on the National Portal on Enterprise Registration. 3. Within 3 working days from the date of receiving the court's decision declaring the enterprise bankrupt, the provincial business	1 a) Within 3 working days from the date of receiving the court's decision to open bankruptcy proceedings, the provincial business registration authority post the decision on the National Portal shall transfer the enterprise's legal status to "undergoing bankruptcy proceedings", and transfer the legal status of its branches, representative offices and business locations to "undergoing termination of operation" in the National Database on Enterprise Registration; b) Within 3 working days from the date of receiving the decision, and an extract of the court's decision declaring the enterprise bankrupt, the provincial business	

No.	Decree 168	Decree 296	Explanation
	registration authority shall post the decision on the National Portal on Enterprise Registration and transfer the enterprise's legal status to "bankrupt", and transfer the legal status of its branches, representative offices and business locations to "ceased operation" in the National Database on Enterprise Registration. 4. Information that an enterprise is undergoing bankruptcy proceedings or is bankrupt, and that its branches, representative offices or business locations are undergoing termination of operation or have ceased operation, is transmitted to the Tax Registration Application System for updating.	registration authority shall transfer the enterprise's legal status to "bankrupt", and transfer the legal status of its branches, representative offices and business locations to "ceased operation" in the National Database on Enterprise Registration; c) Within 3 working days from the date of receiving the court's decision not to open bankruptcy proceedings, the provincial business registration authority shall store the information in the National Database on Enterprise Registration. 2. Within 3 working days from the date of receiving the court's decision suspending the bankruptcy proceedings, the	

No.	Decree 168	Decree 296	Explanation
		provincial business registration authority shall transfer the enterprise's legal status, and the legal status of its branches, representative offices and business locations, back to the legal status prior to the decision to open bankruptcy proceedings, in the National Database on Enterprise Registration. 3. Within 3 working days from the date of receiving the decision resolving a request for review, or a recommendation on the decision suspending bankruptcy proceedings, of the court, the provincial business registration authority shall store the information in the National Database on Enterprise Registration in case the court	

No.	Decree 168	Decree 296	Explanation
		upholds the decision suspending bankruptcy proceedings, or shall transfer the enterprise's legal status, and the legal status of its branches, representative offices and business locations, to "undergoing bankruptcy proceedings"/"undergoing termination of operation" in the National Database on Enterprise Registration in case the court annuls the decision suspending bankruptcy proceedings and assigns a judge to resolve the bankruptcy proceedings. 4. Within 3 working days from the date of receiving the decision annulling the decision declaring the enterprise bankrupt and referring the file to the competent lower-level people's court for re-	

No.	Decree 168	Decree 296	Explanation
		resolution, the provincial business registration authority shall transfer the enterprise's legal status, and the legal status of its branches, representative offices and business locations, to "undergoing bankruptcy proceedings"/"undergoing termination of operation" in the National Database on Enterprise Registration. 2. Within 3 working days from the date of receiving the list of creditors, the provincial business registration authority shall post the list of creditors on the National Portal on Enterprise Registration. 3. Within 3 working days from the date of receiving the court's decision declaring the enterprise bankrupt, the provincial business	

No.	Decree 168	Decree 296	Explanation
		registration authority shall post the decision on the National Portal on Enterprise Registration and transfer the enterprise's legal status to "bankrupt", and transfer the legal status of its branches, representative offices and business locations to "ceased operation" in the National Database on Enterprise Registration. 4 5. Information that an enterprise is undergoing bankruptcy proceedings or is bankrupt, and that its branches, representative offices or business locations are undergoing termination of operation or have ceased operation, is transmitted to the Tax Registration Application System for updating.	

No.	Decree 168	Decree 296	Explanation
15	Article 93. Authorisation to carry out household-business registration procedures 5. The authorising person and the authorised person carrying out the household-business registration procedure shall be legally liable for the lawfulness, truthfulness and accuracy of the authorisation. The authorising person and the authorised person must carry out electronic authentication in order for the household-business registration to be granted. Where electronic authentication is interrupted, the authorising person shall carry out electronic authentication after the household-business registration has been granted. Where the authorising person fails to confirm,	Article 93. Authorisation to carry out household-business registration procedures 5. The authorising person and the authorised person carrying out the household-business registration procedure shall be legally liable for the lawfulness, truthfulness and accuracy of the authorisation. The authorising person and the authorised person must carry out electronic authentication in order for the household-business registration to be granted, when carrying out the procedure for registering the establishment of a household business, registering a change of the household-business owner, or registering a change of a	On the basis of the provisions on electronic authentication for both the authorising person and the authorised person when carrying out enterprise and household-business registration procedures under Decree 168, Decree 296 adds a process for handling the case where the authorising person fails to confirm, or confirms there is no authorisation, both during the stage of processing the dossier and after the enterprise/household business has already been granted registration. This provision is intended to perfect the electronic authentication mechanism, minimise the risk of identity fraud, and enhance the safety and reliability of administrative procedures carried out in the electronic environment.

No.	Decree 168	Decree 296	Explanation
	or confirms that there is no authorisation, for carrying out the household-business registration procedure, the commune-level business registration authority shall require the household business to report as prescribed in Clause 6, Article 22 of this Decree.	household member of a family household business. Where electronic authentication is interrupted, the authorising person shall carry out electronic authentication after the household-business registration has been granted. Where the authorising person fails to confirm, or confirms that there is no authorisation, for carrying out the household-business registration procedure, the commune-level business registration authority shall require the household business to report as prescribed in Clause 6, Article 22 of this Decree. Where an electronic identification account is not yet available to carry out electronic	

No.	Decree 168	Decree 296	Explanation
		authentication, the household-business registration dossier must be accompanied by a copy of the valid Identity Card or Citizen Identity Card of the authorising person.	
16	Article 103. Dossier, order and procedure for registering business suspension and resumption of business before the previously registered expiry date, for a household business (Clause 5 does not yet exist)	Article 103. Dossier, order and procedure for registering business suspension and resumption of business before the previously registered expiry date, for a household business 5. During the period of business suspension, where there is a change to the household-business registration information prescribed in Article 100 of this Decree, the household business must register the change to the	On the basis of the provisions of the Law on Enterprises on the obligation to register and notify changes to enterprise registration content, and in order to meet OECD recommendations on transparency of information for tax purposes, Decree 296 clarifies the registration/notification obligations of enterprises during the period of business suspension, while also adding a corresponding provision for household businesses. This provision is intended to ensure the openness and transparency of

No.	Decree 168	Decree 296	Explanation
		registration content as prescribed.	business registration information while enhancing consistency between the provisions applicable to enterprises and to household businesses.
17	Article 112. Dossier for household-business registration via the electronic information network 1. The dossier for household-business registration via the electronic information network comprises the documents prescribed in this Decree, presented as electronic documents. A household-business registration dossier submitted via the electronic information network has the same legal value as a paper household-business registration dossier.	Article 112. Dossier for household-business registration via the electronic information network 1. The dossier for household-business registration via the electronic information network comprises the documents prescribed in this Decree, presented as electronic documents or electronic data. A household-business registration dossier submitted via the electronic information network has the same legal value as a	In order to implement Resolution No. 66.7/2025/NQ-CP and to align with the regulations on electronic identification and authentication, Decree 296 improves the process for registering enterprises and household businesses in the electronic environment, requiring the filer to log in using an electronic identification account via the National Public Service Portal or the National Identification Application (VNeID). At the same time, the Decree abolishes the requirement for individuals to use a dedicated digital signature to authenticate electronic registration dossiers.

No.	Decree 168	Decree 296	Explanation
	2. A household-business registration dossier submitted via the electronic information network must satisfy the following requirements: a) It contains all the required documents, and the contents of those documents are fully declared as required for a paper dossier and are presented as electronic documents. The name of the electronic document must correspond to the name of the type of document in the paper household-business registration dossier; b) The household-business registration information declared on the Information System on Household Business Registration must be entered fully and	paper household-business registration dossier. 2. A household-business registration dossier submitted via the electronic information network must satisfy the following requirements: a) It contains all the required documents, and the contents of those documents are fully declared as required for a paper dossier and are presented as electronic documents or electronic data containing all information as prescribed for paper dossiers. The name of the electronic document must correspond to the name of the type of document in the paper household-business registration dossier;	This provision is intended to unify the electronic registration process, reduce compliance costs for citizens and enterprises, while ensuring information security and promoting digital transformation in the field of business registration.

No.	Decree 168	Decree 296	Explanation
	accurately according to the information in the household-business registration dossier; c) It contains the telephone number and email address of the filer, declared on the National Portal on Enterprise Registration; d) It must be digitally signed by the household-business owner or by a person authorised by the household-business owner to carry out the household-business registration procedure. Where the procedure is carried out under authorisation, the household-business registration dossier submitted via the electronic information network must be accompanied by the documents/materials prescribed in Article 93 of this Decree,	b) The household-business registration information declared on the Information System on Household Business Registration must be entered fully and accurately according to the information in the household-business registration dossier; c) It contains the telephone number and email address of the filer, declared on the National Portal on Enterprise Registration; d) It must be digitally signed by the household-business owner or by a person authorised by the household-business owner to carry out the household-business registration procedure. Where the procedure is carried out under authorisation, the household-business registration dossier	

No.	Decree 168	Decree 296	Explanation
	presented as electronic documents as prescribed in Clause 9, Article 3 of this Decree. 3. The time limit for a household business to amend/supplement its household-business registration dossier submitted via the electronic information network is 60 days from the date the commune-level business registration authority issues a notice requesting amendment/supplementation of the dossier. After this period, if the household business has not submitted an amended/supplemented dossier, the household-business registration dossier is no longer valid. The commune-level business registration authority	submitted via the electronic information network must be accompanied by the documents/materials prescribed in Article 93 of this Decree, presented as electronic documents as prescribed in Clause 9, Article 3 of this Decree. d) Where the procedure is carried out under authorisation, the household-business registration dossier submitted via the electronic information network must be accompanied by the documents/materials prescribed in Article 93 of this Decree, presented as electronic documents or electronic data as prescribed. 3. The time limit for a household business to amend/supplement	

No.	Decree 168	Decree 296	Explanation
	shall cancel the household-business registration dossier following the process on the Information System on Household Business Registration. (Clause 4 does not yet exist)	its household-business registration dossier submitted via the electronic information network is 60 days from the date the commune-level business registration authority issues a notice requesting amendment, supplementation of the dossier. After this period, if the household business has not submitted an amended, supplemented dossier, the household-business registration dossier is no longer valid. The commune-level business registration authority shall cancel the household-business registration dossier following the process on the Information System on Household Business Registration.	

No.	Decree 168	Decree 296	Explanation
		4. Where a dossier is received on the Information System on Household Business Registration after office hours or on a rest day, public holiday or Tet holiday, the time limit for returning the result of the household-business registration procedure prescribed in this Decree shall be counted from the next working day after the dossier is received.	
18	Article 113. Order and procedure for household-business registration via the electronic information network 1. The filer shall use an electronic identification account to log in to the Information System on Household Business Registration.	Article 113. Order and procedure for household-business registration via the electronic information network 1. The filer shall use an electronic identification account log in to the National Public Service Portal or the national identification application using an electronic	

No.	Decree 168	Decree 296	Explanation
	2. The filer shall declare information, upload electronic documents, digitally sign the household-business registration dossier submitted via the electronic information network, and pay the fee according to the process on the Information System on Household Business Registration. 3. After completing submission of the household-business registration dossier, the filer will receive a dossier-receipt slip and an appointment for the result of the household-business registration submitted via the electronic information network. 4. Household-business registration information on the Information System on Household	identification account to access the Information System on Household Business Registration. 2. The filer shall declare information, upload electronic documents, digitally sign the household-business registration dossier submitted via the electronic information network, and pay the fee according to the process on the Information System on Household Business Registration. The filer shall carry out the household-business registration procedure according to the process on the Information System on Household Business Registration as follows:	

No.	Decree 168	Decree 296	Explanation
	Business Registration is transmitted to the Tax Registration Application System for coordination and information exchange between the commune-level business registration authority and the tax authority. 5. Where the dossier is eligible for the grant of household-business registration, the commune-level business registration authority shall grant the household-business registration and notify the household business of the grant. Where the dossier is not yet eligible, the commune-level business registration authority shall send a notice via the electronic information network requesting the household	a) Where the filer is the person authorised to sign the application for household-business registration: The filer declares information on the Information System on Household Business Registration. For applications or notices whose content is declared on the Information System on Household Business Registration and which require only the filer's signature, the filer is not required to digitally sign and is not required to upload them to the Information System on Household Business Registration. For other documents forming part of the registration dossier as prescribed, the filer must ensure such documents are digitally	

No.	Decree 168	Decree 296	Explanation
	business to amend/supplement the dossier. 6. A household business carrying out the household-business registration procedure via the electronic information network may stop the household-business registration procedure as prescribed in Clause 5, Article 95 of this Decree.	signed or signed directly as prescribed, presented as electronic documents, and uploaded to the Information System on Household Business Registration. 3. For applications or notices whose content is declared on the Information System on Household Business Registration and which require signatures from multiple persons, together with other documents forming part of the registration dossier as prescribed, the filer must ensure such documents are digitally signed or signed directly as prescribed, presented as electronic documents, and uploaded to the Information	

No.	Decree 168	Decree 296	Explanation
		System on Household Business Registration. The filer pays fees/charges (if any) and carries out electronic authentication as prescribed in order to submit the dossier. After completing submission of the dossier, the filer will receive a dossier-receipt slip and an appointment for the electronic result; b) Where the filer is a person authorised to carry out the household-business registration procedure: The filer declares information and uploads the documents forming part of the registration dossier as prescribed onto the Information System on Household Business Registration. These documents	

No.	Decree 168	Decree 296	Explanation
		must be digitally signed or signed directly as prescribed and presented as electronic documents. The filer pays fees/charges (if any) and carries out electronic authentication as prescribed in order to submit the dossier. After completing submission of the dossier, the filer will receive a dossier-receipt slip and an appointment for the electronic result. 2. Household-business registration information on the Information System on Household Business Registration is transmitted to the Tax Registration Application System for coordination and information exchange between the	

No.	Decree 168	Decree 296	Explanation
		commune-level business registration authority and the tax authority. 5 3. Where the dossier is eligible for the grant of household-business registration, the commune-level business registration authority shall grant the household-business registration and notify the household business of the grant. Where the dossier is not yet eligible, the commune-level business registration authority shall send a notice via the electronic information network requesting the household business to amend/supplement the dossier. The commune-level business registration authority shall examine the validity of the	

No.	Decree 168	Decree 296	Explanation
		dossier and return the result to the household business as prescribed in this Decree. The filer shall log in to the Information System on Household Business Registration to receive feedback on the result of dossier processing. 6 4. A household business carrying out the household-business registration procedure via the electronic information network may stop the household-business registration procedure as prescribed in Clause 5, Article 95 of this Decree.	
19	Article 10. Language used in the enterprise registration dossier 2. Where the enterprise registration dossier contains a	Article 10. Language used in the enterprise registration dossier	Technical standardisation.

No.	Decree 168	Decree 296	Explanation
	document in a foreign language, the dossier must be accompanied by a notarised Vietnamese translation of the foreign-language document.	2. Where the enterprise registration dossier contains a document in a foreign language, the dossier must be accompanied by a Vietnamese translation with the translator's signature authenticated , together with the foreign-language document.	
20	Article 31. Receipt and processing of enterprise registration dossiers on the National Information System on Enterprise Registration by the method of direct submission at the business registration authority and registration via postal service 6. The founder of an enterprise, or the enterprise, may stop the enterprise registration procedure	Article 31. Receipt and processing of enterprise registration dossiers on the National Information System on Enterprise Registration by the method of direct submission at the business registration authority and registration via postal service 6. The founder of an enterprise, or the enterprise, may stop the enterprise registration procedure	This amendment is made on the basis of continuing to implement the administrative-procedure reform policy under Decree 168, in order to achieve the goal of cutting 50% of administrative-procedure compliance costs by 2026 under Resolution No. 66/2025/NQ-CP, and on the basis of recommendations from localities. This provision is intended to simplify administrative procedures, reduce compliance costs for enterprises and

No.	Decree 168	Decree 296	Explanation
	when the enterprise registration dossier has not yet been accepted on the National Information System on Enterprise Registration. In this case, the person authorised to sign the application for enterprise registration shall send a written request to stop the enterprise registration procedure to the provincial business registration authority where the dossier was submitted. The provincial business registration authority shall consider and issue a notice on stopping the enterprise registration procedure to the enterprise and cancel the enterprise registration dossier following the process on the National Information System on	when the enterprise registration dossier has not yet been accepted on the National Information System on Enterprise Registration. In this case, the person authorised to sign the application for enterprise registration shall send a written request to stop the enterprise registration procedure to the provincial business registration authority where the dossier was submitted. The provincial business registration authority shall consider and issue a notice on stopping the enterprise registration procedure to the enterprise and cancel the enterprise registration dossier following the process on the National Information System on	citizens, and improve the efficiency of resolving business registration procedures.

No.	Decree 168	Decree 296	Explanation
	Enterprise Registration, within 3 working days from the date of receiving the written request. Where the request to stop the enterprise registration procedure is refused, the provincial business registration authority shall issue a written notice clearly stating the reason for refusal.	Enterprise Registration, within 3 2 working days from the date of receiving the written request. Where the request to stop the enterprise registration procedure is refused, the provincial business registration authority shall issue a written notice clearly stating the reason for refusal.	
21	Article 56. Registration of changes to the registered operating content of a branch, representative office, or business location 5. After receiving the enterprise's registration dossier, the provincial business registration authority shall issue a dossier-receipt slip and an appointment for the result to the filer. Within 3 working days	Article 56. Registration of changes to the registered operating content of a branch, representative office, or business location 5. After receiving the enterprise's registration dossier, the provincial business registration authority shall issue a dossier-receipt slip and an appointment for the result to the filer. Within 3 2 working	

No.	Decree 168	Decree 296	Explanation
	from the date of receiving the dossier, the provincial business registration authority is responsible for examining the validity of the dossier and issuing the Certificate of Registration of Operation of the branch/representative office, the Certificate of Registration of the business location, or the Certificate confirming the change to the registered operating content of the branch, representative office or business location, if the enterprise so requires; where the dossier is not valid, the provincial business registration authority shall notify in writing the content requiring amendment/supplementation to	days from the date of receiving the dossier, the provincial business registration authority is responsible for examining the validity of the dossier and issuing the Certificate of Registration of Operation of the branch/representative office, the Certificate of Registration of the business location, or the Certificate confirming the change to the registered operating content of the branch, representative office or business location, if the enterprise so requires; where the dossier is not valid, the provincial business registration authority shall notify in writing the content requiring amendment/supplementation to	

No.	Decree 168	Decree 296	Explanation
	the enterprise, clearly stating the reason.	the enterprise, clearly stating the reason.	
22	Article 66. Registration of termination of operation of a branch, representative office, or business location 4. Where a business location terminates operation, the provincial business registration authority shall examine the validity of the dossier and transfer the legal status of the business location to "terminated operation" within 3 working days from the date of receiving the registration dossier. Information on the termination of operation of the business location is transmitted by the National Information System on Enterprise Registration to the	Article 66. Registration of termination of operation of a branch, representative office, or business location 4. Where a business location terminates operation, the provincial business registration authority shall examine the validity of the dossier and transfer the legal status of the business location to "terminated operation" within 3² working days from the date of receiving the registration dossier. Information on the termination of operation of the business location is transmitted by the National Information System on Enterprise	

No.	Decree 168	Decree 296	Explanation
	Tax Registration Application System for updating.	Registration to the Tax Registration Application System for updating.	
23	Article 77. Correction of enterprise registration information 1. Where an enterprise discovers that content on the Enterprise Registration Certificate is inaccurate compared with the content of the enterprise registration dossier, the enterprise shall send a written request for correction of information to the provincial business registration authority where the enterprise has its head office. The provincial business registration authority shall issue the Enterprise Registration Certificate within 3	Article 77. Correction of enterprise registration information 1. Where an enterprise discovers that content on the Enterprise Registration Certificate is inaccurate compared with the content of the enterprise registration dossier, the enterprise shall send a written request for correction of information to the provincial business registration authority where the enterprise has its head office. The provincial business registration authority shall issue the Enterprise Registration	

No.	Decree 168	Decree 296	Explanation
	working days from the date of receiving the enterprise's written request, if the information stated in the enterprise's request is accurate. 2. Where an enterprise discovers that the enterprise registration information in the National Database on Enterprise Registration is missing or inaccurate compared with the enterprise's paper dossier due to the process of converting data into the National Database on Enterprise Registration, the enterprise shall send a written request for correction to the provincial business registration authority where its head office is located. The written request for correction must be accompanied	Certificate within 3 2 working days from the date of receiving the enterprise's written request, if the information stated in the enterprise's request is accurate. 2. Where an enterprise discovers that the enterprise registration information in the National Database on Enterprise Registration is missing or inaccurate compared with the enterprise's paper dossier due to the process of converting data into the National Database on Enterprise Registration, the enterprise shall send a written request for correction to the provincial business registration authority where its head office is located. The written request for correction must be accompanied	

No.	Decree 168	Decree 296	Explanation
	by a copy of the Enterprise Registration Certificate, Business Registration Certificate, Certificate of business and tax registration, Investment Certificate (which also serves as a Business Registration Certificate), Investment Licence, or document of equivalent legal value, or the Licence for establishment and operation of securities business. Within 3 working days from the date of receiving the enterprise's written request for correction, the provincial business registration authority is responsible for supplementing and correcting the enterprise registration information in the National Database on Enterprise Registration.	by a copy of the Enterprise Registration Certificate, Business Registration Certificate, Certificate of business and tax registration, Investment Certificate (which also serves as a Business Registration Certificate), Investment Licence, or document of equivalent legal value, or the Licence for establishment and operation of securities business. Within 3 2 working days from the date of receiving the enterprise's written request for correction, the provincial business registration authority is responsible for supplementing and correcting the enterprise registration information in the National Database on Enterprise Registration.	

No.	Decree 168	Decree 296	Explanation
	3. Where the provincial business registration authority discovers that content on the Enterprise Registration Certificate is inaccurate compared with the content of the enterprise registration dossier, the provincial business registration authority shall send a notice on correcting the content on the Enterprise Registration Certificate to the enterprise and shall issue the Enterprise Registration Certificate to the enterprise within 3 working days from the date of sending the notice. 4. Where the provincial business registration authority discovers that the enterprise registration information in the National Database on Enterprise	3. Where the provincial business registration authority discovers that content on the Enterprise Registration Certificate is inaccurate compared with the content of the enterprise registration dossier, the provincial business registration authority shall send a notice on correcting the content on the Enterprise Registration Certificate to the enterprise and shall issue the Enterprise Registration Certificate to the enterprise within 3 2 working days from the date of sending the notice. 4. Where the provincial business registration authority discovers that the enterprise registration information in the National Database on Enterprise	

No.	Decree 168	Decree 296	Explanation
	Registration is missing or inaccurate compared with the enterprise's paper dossier due to the process of converting data into the National Database on Enterprise Registration, within 3 working days from discovery the provincial business registration authority shall supplement and correct the enterprise registration information in the National Database on Enterprise Registration.	Registration is missing or inaccurate compared with the enterprise's paper dossier due to the process of converting data into the National Database on Enterprise Registration, within 3 2 working days from discovery the provincial business registration authority shall supplement and correct the enterprise registration information in the National Database on Enterprise Registration.	
24	Article 95. Receipt and processing of household-business registration dossiers on the Information System on Household Business Registration by the method of	Article 95. Receipt and processing of household-business registration dossiers on the Information System on Household Business Registration by the method of	

No.	Decree 168	Decree 296	Explanation
	direct submission and registration via postal service 5. A household business may stop the household-business registration procedure when the household-business registration dossier has not yet been accepted on the Information System on Household Business Registration. In this case, the household-business owner shall send a written request to stop the household-business registration procedure to the commune-level business registration authority where the dossier was submitted. The commune-level business registration authority shall consider and issue a notice on stopping the household-business registration procedure and cancel	direct submission and registration via postal service 5. A household business may stop the household-business registration procedure when the household-business registration dossier has not yet been accepted on the Information System on Household Business Registration. In this case, the household-business owner shall send a written request to stop the household-business registration procedure to the commune-level business registration authority where the dossier was submitted. The commune-level business registration authority shall consider and issue a notice on stopping the household-business registration procedure and cancel	

No.	Decree 168	Decree 296	Explanation
	the household-business registration dossier following the process on the Information System on Household Business Registration, within 3 working days from the date of receiving the written request. Where the request to stop the household-business registration procedure is refused, the commune-level business registration authority shall issue a written notice clearly stating the reason for refusal.	the household-business registration dossier following the process on the Information System on Household Business Registration, within 3 2 working days from the date of receiving the written request. Where the request to stop the household-business registration procedure is refused, the commune-level business registration authority shall issue a written notice clearly stating the reason for refusal.	
25	Article 115. Supplementation and correction of household-business registration information 1. Where a household business discovers that content on the Household Business Registration	Article 115. Supplementation and correction of household-business registration information 1. Where a household business discovers that content on the Household Business Registration	

No.	Decree 168	Decree 296	Explanation
	Certificate is inaccurate compared with the content of the household-business registration dossier, the household business shall send an application for registration of a change to the household-business registration content to the commune-level business registration authority. The commune-level business registration authority shall issue the Household Business Registration Certificate within 3 working days from the date of receiving the household business's application, if the information stated in the application is accurate. 2. Where the commune-level business registration authority discovers that content on the	Certificate is inaccurate compared with the content of the household-business registration dossier, the household business shall send an application for registration of a change to the household-business registration content to the commune-level business registration authority. The commune-level business registration authority shall issue the Household Business Registration Certificate within 3 2 working days from the date of receiving the household business's application, if the information stated in the application is accurate. 2. Where the commune-level business registration authority discovers that content on the	

No.	Decree 168	Decree 296	Explanation
	Household Business Registration Certificate is inaccurate compared with the content of the household-business registration dossier, the commune-level business registration authority shall send a notice on correcting the content on the Household Business Registration Certificate to the household business and shall issue the Household Business Registration Certificate to the household business within 3 working days from the date of sending the notice. 3. Where a household business discovers that the household-business registration information in the Database on Household Business Registration is missing or inaccurate compared with the	Household Business Registration Certificate is inaccurate compared with the content of the household-business registration dossier, the commune-level business registration authority shall send a notice on correcting the content on the Household Business Registration Certificate to the household business and shall issue the Household Business Registration Certificate to the household business within 3 2 working days from the date of sending the notice. 3. Where a household business discovers that the household-business registration information in the Database on Household Business Registration is missing or inaccurate compared with the	

No.	Decree 168	Decree 296	Explanation
	paper Household Business Registration Certificate or Tax Registration Certificate, the household business shall send an application for registration of a change to the household-business registration content to the commune-level business registration authority. The application must be accompanied by a copy of the Household Business Registration Certificate and the Tax Registration Certificate. Within 3 working days from the date of receiving the household business's dossier, the commune-level business registration authority is responsible for supplementing and correcting the household-business registration information	paper Household Business Registration Certificate or Tax Registration Certificate, the household business shall send an application for registration of a change to the household-business registration content to the commune-level business registration authority. The application must be accompanied by a copy of the Household Business Registration Certificate and the Tax Registration Certificate. Within 3 2 working days from the date of receiving the household business's dossier, the commune-level business registration authority is responsible for supplementing and correcting the household-business registration information	

No.	Decree 168	Decree 296	Explanation
	in the Database on Household Business Registration, if the information stated in the household business's application is accurate. 4. Where the commune-level business registration authority discovers that the household-business registration information in the Database on Household Business Registration is missing or inaccurate compared with the paper Household Business Registration Certificate or Tax Registration Certificate, within 3 working days from discovery, the commune-level business registration authority shall supplement and correct the household-business registration	in the Database on Household Business Registration, if the information stated in the household business's application is accurate. 4. Where the commune-level business registration authority discovers that the household-business registration information in the Database on Household Business Registration is missing or inaccurate compared with the paper Household Business Registration Certificate or Tax Registration Certificate, within 3 2 working days from discovery, the commune-level business registration authority shall supplement and correct the household-business registration information in the Database on	

No.	Decree 168	Decree 296	Explanation
	information in the Database on Household Business Registration.	Household Business Registration.	
26	Article 53. Notification of change to tax registration content 2. After receiving the notice, the provincial business registration authority shall issue a dossier-receipt slip and an appointment for the result to the filer. Within 3 working days from the date of receiving the dossier, the provincial business registration authority shall examine the validity of the dossier, enter the data into the National Information System on Enterprise Registration, and transmit the information to the Tax Registration Information System; where the dossier is not valid, the	Article 53. Notification of change to tax registration content 2. After receiving the notice, the provincial business registration authority shall issue a dossier-receipt slip and an appointment for the result to the filer. Within 3 working days from the date of receiving the dossier, the provincial business registration authority shall examine the validity of the dossier, enter the data into the National Information System on Enterprise Registration, and transmit the information to the Tax Registration Information	To align with the law on tax administration.

No.	Decree 168	Decree 296	Explanation
	provincial business registration authority shall notify in writing the content requiring amendment/supplementation to the enterprise. Where the enterprise so requires, the provincial business registration authority shall issue a Certificate confirming the change to the enterprise registration content to the enterprise.	Application System; where the dossier is not valid, the provincial business registration authority shall notify in writing the content requiring amendment/supplementation to the enterprise. Where the enterprise so requires, the provincial business registration authority shall issue a Certificate confirming the change to the enterprise registration content to the enterprise.	
27	Article 87. Head office and business location of a household business 2. A business location of a household business is a place where the household business carries out a specific business	Article 87. Head office and business location of a household business 2. A business location of a household business is a place where the household business carries out a specific business	Implemented in accordance with the law on tax administration and the law on market management.

No.	Decree 168	Decree 296	Explanation
	activity outside its head office. A household business may have multiple business locations nationwide. The household business must notify the tax authority and the market-management authority where the business location is located.	activity outside its head office. A household business may have multiple business locations nationwide. The household business must notify the tax authority and the market-management authority where the business location is located as prescribed by law.	
28	Article 54. Notification of change of information on a shareholder who is a foreign investor, notification of leasing a private enterprise, notification of change of the authorised representative of the owner or member of a limited liability company that is an organisation, or of a	Article 54. Notification of change of information on a shareholder who is a foreign investor, notification of leasing a private enterprise, notification of change of the authorised representative of the owner or member of a limited liability company that is an organisation, or of a	Continuing to implement the policy of administrative-procedure reform and simplification of enterprise registration dossiers, Decree 296 abolishes the requirement to submit a list of authorised representatives when registering a change of the authorised representative, or information on the authorised representative, of the owner or member of a limited liability company that is an organisation, since this

No.	Decree 168	Decree 296	Explanation
	shareholder that is a foreign organisation 3. Within 10 days from the date of a change of the authorised representative, or of information on the authorised representative, of the owner or member of a limited liability company that is an organisation, the company shall send a notice of change to the enterprise registration content and a list of authorised representatives to the provincial business registration authority where the enterprise has its head office.	shareholder that is a foreign organisation 3. Within 10 days from the date of a change of the authorised representative, or of information on the authorised representative, of the owner or member of a limited liability company that is an organisation, the company shall send a notice of change to the enterprise registration content and a list of authorised representatives to the provincial business registration authority where the enterprise has its head office.	information has already been integrated into the enterprise registration forms issued together with Circular 68/2025/TT-BTC.
29	Article 99. Dossier, order and procedure for registration of household-business establishment	Article 99. Dossier, order and procedure for registration of household-business establishment	In order to fully implement the principle of non-territorial receipt and return of results for household-business registration procedures within a

No.	Decree 168	Decree 296	Explanation
	1. The household-business owner, or a person authorised to carry out the household-business registration procedure, shall send the dossier for registration of household-business establishment to the commune-level business registration authority where the household business registers its head office.	1. The household-business owner, or a person authorised to carry out the household-business registration procedure, shall send the dossier for registration of household-business establishment to the commune-level business registration authority where the household business registers its head office.	province, prescribed at Clause 2, Article 88 of Decree 168: <i>“The founder of a household business, or the household business, may submit the household-business registration dossier and receive the result at any commune-level business registration authority within the province or centrally run city where the household business has its head office. The household-business registration dossier shall be resolved by the commune-level business registration authority where the household business has its head office.”</i>
30	Article 37. Enterprise registration via the electronic information network 1. Enterprise registration via the electronic information network is	Article 37. Enterprise registration via the electronic information network 1. Enterprise registration via the electronic information network is	Repeals a general provision that has become duplicative now that the online process has been fully redesigned in Articles 38–39 and Articles 112–113.

No.	Decree 168	Decree 296	Explanation
	the act of the founder of an enterprise, or the enterprise, using an electronic identification account to carry out enterprise registration through the National Portal on Enterprise Registration. 2. The provincial business registration authority shall create favourable conditions for organisations and individuals to look up information and to carry out enterprise registration via the electronic information network.	the act of the founder of an enterprise, or the enterprise, using an electronic identification account to carry out enterprise registration through the National Portal on Enterprise Registration. 2. The provincial business registration authority shall create favourable conditions for organisations and individuals to look up information and to carry out enterprise registration via the electronic information network.	
31	Article 52. Notification of change to information on the beneficial owner of an enterprise, and notification of	Article 52. Notification of change to information on the beneficial owner of an enterprise, and notification of	Restructures the ownership-transparency mechanism after Articles 17–18 were replaced, and adds an obligation to retain shareholder information; this avoids maintaining a

No.	Decree 168	Decree 296	Explanation
	information for identifying the beneficial owner 1. Within 10 days from the date of a change to information on the enterprise's beneficial owner, or to the ownership proportion already declared to the provincial business registration authority under Clauses 1 and 2, Article 18 of this Decree, the enterprise shall notify the provincial business registration authority. The dossier comprises the following documents: (a) Notice of change to enterprise registration content; (b) List of the enterprise's beneficial owners. After receiving the dossier, the provincial business registration authority shall issue a dossier-receipt slip and an appointment for the result,	information for identifying the beneficial owner 1. Within 10 days from the date of a change to information on the enterprise's beneficial owner, or to the ownership proportion already declared to the provincial business registration authority under Clauses 1 and 2, Article 18 of this Decree, the enterprise shall notify the provincial business registration authority. The dossier comprises the following documents: (a) Notice of change to enterprise registration content; (b) List of the enterprise's beneficial owners. After receiving the dossier, the provincial business registration authority shall issue a dossier-receipt slip and an appointment for the result,	separate notification obligation that could otherwise be duplicative.

No.	Decree 168	Decree 296	Explanation
	and update the data in the National Database on Enterprise Registration within 1 working day from the date of receiving a valid dossier. Where the enterprise so requires, the provincial business registration authority shall issue a Certificate confirming the change to the enterprise registration content to the enterprise. 2. Within 10 days from the date of a change of shareholder, or of information on a shareholder, as prescribed in Clause 3, Article 18 of this Decree, the joint stock company shall notify the provincial business registration authority, except for a listed company and a company registered for securities trading. The dossier comprises the following documents: (a) Notice of	and update the data in the National Database on Enterprise Registration within 1 working day from the date of receiving a valid dossier. Where the enterprise so requires, the provincial business registration authority shall issue a Certificate confirming the change to the enterprise registration content to the enterprise. 2. Within 10 days from the date of a change of shareholder, or of information on a shareholder, as prescribed in Clause 3, Article 18 of this Decree, the joint stock company shall notify the provincial business registration authority, except for a listed company and a company registered for securities trading. The dossier comprises the	

No.	Decree 168	Decree 296	Explanation
	change to enterprise registration content; (b) List for identifying the enterprise's beneficial owners. Within 1 working day from the date of receiving the dossier, the provincial business registration authority shall update the information in the National Database on Enterprise Registration.	following documents: (a) Notice of change to enterprise registration content; (b) List for identifying the enterprise's beneficial owners. Within 1 working day from the date of receiving the dossier, the provincial business registration authority shall update the information in the National Database on Enterprise Registration.	
32	Article 111. Household-business registration via the electronic information network 1. Household-business registration via the electronic information network is the act of the household-business owner, or an authorised person, using an electronic identification account to	Article 111. Household-business registration via the electronic information network 1. Household-business registration via the electronic information network is the act of the household-business owner, or an authorised person, using an electronic identification account	Repeals a general provision that has become duplicative now that the online process has been fully redesigned in Articles 38–39 and Articles 112–113.

No.	Decree 168	Decree 296	Explanation
	carry out household-business registration on the Information System on Household Business Registration. 2. The commune-level business registration authority shall create favourable conditions for organisations and individuals to look up information and to carry out household-business registration via the electronic information network.	to carry out household-business registration on the Information System on Household Business Registration. 2. The commune-level business registration authority shall create favourable conditions for organisations and individuals to look up information and to carry out household-business registration via the electronic information network.	
33	Article 124. Implementation provisions 3. Amending point (a), Clause 2, Article 66 of Decree No. 31/2021/ND-CP dated 26 March 2021 of the Government detailing and guiding implementation of certain articles of the Law on	Article 124. Implementation provisions 3. Amending point (a), Clause 2, Article 66 of Decree No. 31/2021/ND-CP dated 26 March 2021 of the Government detailing and guiding implementation of certain articles of the Law on	Repeals a provision amending another instrument on a technical/transitional matter, now that the applicable investment-law framework has been replaced and updated.

No.	Decree 168	Decree 296	Explanation
	Investment, as follows: “The application for registration of capital contribution, share purchase, or purchase of contributed capital shall include the following contents: information on the enterprise registration of the economic organisation in which the foreign investor intends to contribute capital, purchase shares, or purchase contributed capital; business lines; the list of owners, members, founding shareholders, and the list of owners, members and shareholders who are foreign investors (if any); the foreign investor's charter-capital ownership ratio before and after the capital contribution, share purchase, or purchase of	Investment, as follows: “The application for registration of capital contribution, share purchase, or purchase of contributed capital shall include the following contents: information on the enterprise registration of the economic organisation in which the foreign investor intends to contribute capital, purchase shares, or purchase contributed capital; business lines; the list of owners, members, founding shareholders, and the list of owners, members and shareholders who are foreign investors (if any); the foreign investor's charter-capital ownership ratio before and after the capital contribution, share purchase, or purchase of	

No.	Decree 168	Decree 296	Explanation
	contributed capital in the economic organisation; the actual transaction value of the capital-contribution, share-purchase, or contributed-capital-purchase contract; and information on the investment project of the economic organisation (if any)."	contributed capital in the economic organisation; the actual transaction value of the capital-contribution, share-purchase, or contributed-capital-purchase contract; and information on the investment project of the economic organisation (if any)."	
34		Article 20. Handling of dossiers received before the effective date of this Decree 1. Where a dossier for registration of dissolution, or a notice of business suspension, has been received and has not yet been accepted by the provincial business registration authority before the effective date of this Decree, the procedure shall be	Ensures a consistent transition between the old and new provisions, while clearly identifying the applicable law for dossiers still being processed. For dissolution and business-suspension dossiers not yet accepted, the new provisions apply immediately once the Decree takes effect.

No.	Decree 168	Decree 296	Explanation
		resolved in accordance with this Decree. 2. Except for the case prescribed in Clause 1 of this Article, resolution of the enterprise registration procedure for an enterprise registration dossier that has been received and has not yet been accepted by the provincial business registration authority before the effective date of this Decree shall be carried out in accordance with Decree No. 168/2025/ND-CP. 3. Resolution of the household-business registration procedure for a household-business registration dossier that has been received and has not yet been accepted by the commune-level business registration authority	

No.	Decree 168	Decree 296	Explanation
		before the effective date of this Decree shall be carried out in accordance with Decree No. 168/2025/ND-CP.	
35		Article 21. Transitional provisions 1. The provision on a maximum total consecutive business-suspension period of not more than 24 months, prescribed in Clause 1, Article 11 of this Decree, shall apply to an enterprise that notified business suspension before the effective date of this Decree, as follows: a) Where the total consecutive business-suspension period up to the end of the most recently notified suspension period does not yet exceed 24 months, the	The transitional provision is intended to avoid retroactive application to the disadvantage of enterprises, while clarifying how to calculate the maximum 24-month consecutive suspension period for cases already suspended before the Decree took effect. The mechanism for confirming resumption of business applies only to suspension notices made from the Decree's effective date onward.

No.	Decree 168	Decree 296	Explanation
		enterprise may continue to register business suspension, provided the total consecutive business-suspension period — including the period already registered before this Decree took effect — does not exceed 24 months; b) Where the total consecutive business-suspension period up to the end of the most recently notified suspension period already exceeds 24 months, the enterprise may not continue to register business suspension after the end of the most recently notified suspension period. 2. The provision on confirming resumption of business at the end of the business-suspension period, prescribed in Clause 3,	

No.	Decree 168	Decree 296	Explanation
		Article 11 of this Decree, applies to an enterprise that notifies business suspension from the effective date of this Decree onward.	
36		Article 22. Implementation provisions 1. This Decree takes effect from 23 July 2026. 2. Ministers, heads of ministerial-level agencies, chairpersons of provincial and centrally run city People's Committees, chairpersons of commune, ward and special-zone People's Committees, and the entities subject to the Decree, are responsible for implementing this Decree.	Confirms that Decree 296 takes effect from its date of signing and issuance (23 July 2026), and assigns implementation responsibility to the relevant agencies and organisations.



ENT LAW LLC

Địa chỉ trụ sở chính: Tầng 5, Tòa nhà King Building, Số 7 Chùa Bộc, Phường Kim Liên, Thành phố Hà Nội.

Văn phòng giao dịch: Phòng 807, Tầng 8, Vinaconex Diamond Tower, 459C Minh Khai, Hà Nội.

P/H

024.6687.3982
037.586.8869

Zalo, WhatsApp, WeChat, Viber

E

info@entlaw.com.vn

W

www.entlaw.com.vn

f

facebook.com/ENTLAWLLC

[@ENTLAWLLC](https://www.youtube.com/ENTLAWLLC)

[@entlawllc](https://www.tiktok.com/entlawllc)