|  |  |  |
| --- | --- | --- |
| MINISTRY OF FINANCE | SOCIALIST REPUBLIC OF VIETNAM  Independence – Freedom – Happiness | Form No.  10-MST |

*CERTIFICATE OF TAX REGISTRATION*

|  |  |
| --- | --- |
| *TAX IDENTIFICATION NUMBER* |  |
| *FULL NAME OF TAXPAYER* |  |
| *NUMBER AND DATE OF BUSINESS REGISTRATION*  *CERTIFICATE OR ESTABLISHMENT AND OPERATION CERTIFICATE, INVESTMENT CERTIFICATE* |  |
| *NUMBER AND DATE OF ESTABLISHMENT DECISION* |  |
| *NUMBER OF IDENTITY CARD ISSUED ON (DD/MM/YY) IN …..*  *(OF LEGAL REPRESENTATIVE)* |  |
| *DATE OF ISSUING TAX REGISTRATION NUMBER* |  |
| *TAX DEPARTMENT IN CHARGE* |  |

|  |  |
| --- | --- |
| XXXXX | *XXXXXX*  *Director of Tax department*  *(Signed and sealed)*  XXXXX |

*Notices:*

1. The Taxpayer is responsible for registering tax in order to be issued the tax identification number and submit additional information of amended tax information to tax department.

2. Each Taxpayer is issued only a tax identification number immediately after incorporation, and it is used throughout operating period until ends its existence. A Tax identification number is associated with an entity or individual taxpayer. When an entity ends its existence, the associated tax identification number will not be used. If a taxpayer target changes its legal status, new legal status must be carried out registration procedures for tax in order to be issued new tax identification number. Tax identification issued to individual will not be changed throughout his/her life, tax department will not issued new tax identification number to taxpayer individual who was issued tax identification number.

3. The taxpayer must use the tax identification number to declare and pay tax to tax department. When terminating or stopping its operation, taxpayer must inform the tax department and is not allowed to use such tax identification number during suspending or stopping its business operation.

4. The taxpayer must fill its tax identification on all trading documents or papers, economic contracts, invoices, goods/services purchasing documents, accounting books, tax declarations, tax payment documents.

5. If the taxpayer terminates its production, business, or service operation, the tax identification number must be closed and the same is not allowed to use.

6. If the taxpayer violated the regulations on tax registration and tax identification number use, it will be penalized its violations on tax registration declaration stated in legal document on tax and administratively punished in tax.

7. In case of any change of information in the Certificate of Registration, taxpayer should submit this certificate to tax department to be issued new one.

8. In case of lost of this Certificate of Registration, it should be informed immediately to tax department directly in charge of management and conducts procedures of re-issuing new certificate in accordance with regulations.