



PwC Vietnam Newsbrief

**Re-organisation of
governmental units – is an
update of address
information required for
ERC, LURC and invoices?**

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At a glance...

Pursuant to the ongoing governmental re-organisation under directives of the Communist Party (under Conclusion No. 127-KL/TW dated 28 February 2025) and the Prime Minister (under Decision No. 571/QĐ-TTg dated 12 March 2025) (i.e. merger of certain provincial-level units, removal of district-level units and merger of some ward-level units), ministries have issued various instructions and guidance.

Key notes



For changes of address, companies are not required to update their Enterprise Registration Certificate (“ERC”). Going forward, when companies register any other business changes, the new address in the ERC will be updated accordingly. However, if companies wish to update the address in their ERC to align with the new administrative boundaries, they can do so.



Holders of land use rights and ownership of construction work certificates are also not required to amend these documents to reflect geographical changes. Updates can be made at a later stage when certificate holders register any other changes to their certificates.



The tax authorities have been updating new addresses in their systems. Once done, the tax authorities will inform taxpayers that their addresses have been updated according to the new administrative boundaries. Taxpayers will also be informed of their new local authority.

We have observed that some regional sub-tax departments have already issued notifications informing taxpayers that their addresses have been updated in the tax system.

Such notifications can be used in case customers query the new address included on invoices if their invoices reflect the updated address. As such, it appears that invoices should be updated to show the new address, and this is consistent with some guidance issued by local tax authorities.



Contact us

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