**WHAT PROCEDURE DO THE ENTERPRISES NEED TO DO WHEN RELOCATING HEAD OFFICE?**

During operating time, an enterprise can relocate its head office to adapt its business demand. The relocation of the company's head office will entail many procedures and legal formalities arising for the enterprise to comply with. Here is some of our consulting information on the above issue.

1. **In case an enterprise relocates its head office in the same district**

Although the enterprise has relocated its head office address, howevers, the new head office address is in the same district, and is still controlled by management of the District-level Tax Department. At this time, the enterprise does not need to confirm the tax liability and can directly do the procedure to relocate the head office at the Business Registration Office.

Records include:

* Notice of change of business registration content;
* Owner's decision on the relocation of head office address (for one member limited company);
* Decision and copy of meeting minutes of the Members' Council on the relocation of head office address (for multi-member limited liability companies)
* Decision and copy of the meeting minutes of the General Meeting of Shareholders on the relocation of the head office address (for joint stock companies)
* Decision and copy of meeting minutes of the Members' Council on the relocation of head office address (for partnerships)
* Power of attorney to carry out the procedures for relocating the head office of the enterprise (if the enterprise authorizes another person to do it)

Processing time: 03-05 working days

1. **In case an enterprise relocates its head office to another district, province or city**

According to Article 47.1 of Decree No. 01/2021/ND-CP, the relocation of the head office address of the enterprise in this case will relocate the tax administration agency, the enterprise must carry out procedures with the tax authorities related to the relocation in accordance with tax laws.

Businesses need to follow these steps:

***Step 1: Carrying out the procedures with the tax office where the old head office is located***

According to the provisions of Article 10.2 of Circular No. 105/2020/TT-BTC, the enterprises need to conduct:

* Submit an amended and supplemented declaration of tax registration information, form No. 08-MST, at the tax administration office of the place of departure (where the former head office is located).

* A copy of the License for Establishment and Operation, or Certificate of Operation Registration of the Dependent Entity, or the Establishment Decision, or an equivalent License issued by a competent authority if the information on these Papers is relocated (applicable only if the taxpayer registers tax directly with the tax authority in some cases at Points a, b, c, d, dd, e, h, i, n, Clause 2, Article 4 of Circular No. 105/2020/TT-BTC)

Result: The enterprise receives the Notice of the taxpayer's relocation, Form No. 09-MST.

Time limit: no later than 05 working days from the date that the tax authority publishes the inspection report and conclusion (for dossiers subject to inspection at the taxpayer's office), 07 working days from the date of the receiving the taxpayer's dossier (for the dossier that is not subject to inspection at the taxpayer's office).

***Step 2: Submitting the application for relocate of head office at the business registration office***

The dossier is similar to the one mentioned in case 1, but it is necessary to add the Notice on the taxpayer's relocation, form No. 09-MST, issued by the tax authority.

Place of settlement: Business registration office where the new head office is located

Processing time: 03-05 working days

***Step 3: Relocating the seal of the legal entity***

In case the enterprise's seal has the address of the old district,or province or city, the enterprise needs to re-engrave the seal at the seal engraving establishments and announce the new seal sample on the Registration Portal. national enterprise at the business registration office.

***Step 4: Notifying the tax office of the destination about the relocation of headquarters***

Pursuant to the provisions of Article 10.2 of Circular No. 105/2020/TT-BTC, if an enterprise registers for tax together with business registration, the tax relocation information will be updated by the business registration office to the business registration office. tax office. Enterprises only contact tax authorities to carry out procedures related to value-added invoices (if any).

If the enterprise is subject to tax registration directly with the tax authority according to the subjects at Points a, b, c, d, dd, h, i, n, Clause 2, Article 4 of Circular No. 105/2020/TT-BTC, the enterprise must submit a dossier of relocate of tax registration information at the tax authority of the place of relocation within 10 days from the date of issuance of the notice form No. 09-MST by the tax authority of the place of departure.

1. **In case the taxpayer has completed the relocation at the tax office where he moved but has not submitted the application for relocate of head office address at the business registration office**

If the enterprise does not carry out the relocation within 10 working days from the date the tax authority of the place of relocation issues a Notice according to form No. 09-MST, the enterprise must have a written registration of relocation cancellation Form No. 31/DK-TCT to the tax office where it is moving (Based on Article 11.3 of Circular No. 105/2020/TT-BTC)

Result: The tax authority sends the enterprise a Notice of confirmation of the taxpayer's cancellation of relocation, Form No. 36/TB-DKT

Time limit: 03 days from the date of receiving the written request.

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