

July 2025 Changes to Company Addresses: What Vietnamese Businesses Should Do For Tax Compliance

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Provincial, District and Ward/Commune Reorganisation have Compulsorily Changed all Business Addresses

In 2025, the Vietnamese Government issued several resolutions to reorganize local administrative units across Vietnam. These changes included the renaming, merging and restructuring of provinces (reducing 63 provinces down to 34), eliminating the district level administration level, and merging/expanding wards and communes across the country.

To support this transition, the Ministry of Finance issued Official Letter No. 4370/BTC-DNTN dated April 5, 2025, providing guidance on how businesses should handle updates to their Enterprise Registration Certificate (ERC). This guidance states that businesses can continue to use their current certificates and are not required to update their ERCs solely due to changes in administrative boundaries. However, if they need to update other business details, they can update their address at that time.

Following this the Tax Sub-Department of Region II (Ho Chi Minh City) provided Notification No. 11984/TB-CCTKV02 dated 27 June 2025 which has provided additional instructions specific to tax administration procedures. In particular, the tax authority has confirmed that it has automatically updated taxpayer address information in the tax database to reflect the new administrative names - without requiring taxpayers to take action. This can lead to a difference in the address on a company's ERC and that contained in the tax database.

With this in mind, what actions should businesses take resulting from these address changes?

1. Don't ignore the address discrepancy - take proactive steps

Even though the tax authority has unilaterally updated company addresses in their system based on the new administrative map, if your ERC still reflects the old address, this mismatch can cause:

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Address Changes for Businesses from July 2025

- Tax invoices to show a different address to that on the business license (Enterprise Registration Certificate, or ERC)
- Confusion for customers, partners, or authority inspectors.

Recommendation:

As all business addresses are impacted by the administrative changes, companies should proactively check what is recorded in:

- The company ERC & IRC (Investment Registration Certificate)
- Tax records (with the Tax Sub-Department)
- Company VAT invoices

If the addresses do not match, consider aligning all records for clarity and consistency, even if it's not yet mandatory under current regulations.

2. Updating ERC/IRC documents offers compliance convenience.

From a commercial perspective, inconsistent address information between your legal documents and actual operations can lead to practical complications. For example:

- It may confuse and undermine communication and credibility with business partners, investors, or banks.
- Red flags may be raised during due diligence, especially in the future, when discrepancies require additional explanations.
- Delays may arise for contract processing or payments if counterparties require address consistency across corporate records and tax invoices.

Recommendation:

If you anticipate any of the following:

- Opening new branches or offices
- Raising capital or undergoing audits
- Bidding for tenders or applying for public contracts
- Working with clients that are cautious and particular with documentation, or
- Changing licenses for other purposes.

Then update your ERC by combining it with the new administrative address through the Department of Finance (DOF).

3. Ensure accounting staff and software reflect these changes

Corporate accounting software, e-invoice templates, and internal records may still be using the now outdated address. This may cause:

- Rejected invoices (especially under e-invoice verification systems)
- Errors in tax filings
- Mismatches in contracts

Recommendation:

- Update all internal templates (invoices, contracts, forms) to use the new address.
- Train accounting and administrative teams to explain the situation to clients and auditors.
- If unsure how the change affects you, consult with your accountant or tax advisor.

4. It May Not Appear Urgent - But Don't Wait

At present, tax authorities are likely to continue to accept cases where the Enterprise Registration Certificate (ERC) shows an outdated address. However, over time, the risk of issues will grow as regulations evolve.

For example:

- Regulatory enforcement: it's possible that future guidance from the authorities may set a mandatory deadline for updating outdated ERC details.
- Automated tax systems may reject mismatched records
- You may face administrative delays

Recommendation:

Treat this grace period as time to get company records aligned. Get ahead of enforcement by updating all relevant documentation now, rather than later when compulsory deadlines loom.

Conclusion

The update of administrative unit names is a nationwide policy, and the tax authority has proactively adjusted taxpayer address information in its system to reflect these changes. Although businesses are not yet required to update their business registration certificates immediately, mismatches between tax records, business licenses, corporate documents and invoices can lead to confusion and procedural delays.

By understanding and responding to these updates, taxpayers can ensure smoother operations, reduce administrative risks, and maintain transparency in both tax and business affairs.

For any further questions you may have, please reach out to us at vietnam@alitim.com

This article is intended to provide an overview of recent updates to tax regulations. While it aims to present useful insights, it is important to note that the content shared here should not be considered as formal legal or financial advice. For specific guidance on tax obligations or legal matters related to your business, we strongly recommend consulting with a qualified professional, such as a tax advisor or legal expert or directly reach out to us.

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