

# Legal Alert

## Pertaining to address updates on business licenses

August 2025

### YOUR QUESTIONS ANSWERED: LICENSES CHANGES IN THE WAKE OF BOUNDARY ADJUSTMENTS AND AUTHORITY MERGERS

In the first half of 2025, sweeping administrative boundary adjustments and authority mergers in Vietnam have sparked questions over whether business entities must update the addresses on their business licenses and other key corporate documents.

To provide clarity on the legal requirements, practical implications, and potential next steps, KPMG has prepared this concise Q&A addressing address updates to business licenses in the context of these recent boundary adjustments and authority merger.

Question	Answer
<p>1. After boundary adjustments and authority mergers, is it <b>mandatory</b> for enterprises to update their incorporation licenses, i.e. Enterprise Registration Certificate (ERC) and Investment Registration Certificate (IRC), and what is the deadline for these updates?</p>	<p><b>NO.</b> Under the current regulations and regulatory guidance, incorporation licenses such as the ERC and IRC only need to be updated if the enterprise does so voluntarily or in conjunction with other amendments. There is no statutory deadline for these updates.</p> <p>In cases of authority mergers, the change of competent authority is handled and recorded by the relevant authorities themselves, requiring no action from the enterprise.</p>
<p>2. If not legally required, why <b>should</b> enterprises still update their ERCs? When is the ideal time for these updates?</p>	<p>Even if not legally required, updating the ERC helps <b>ensure consistency</b> across official records, facilitates smooth dealings with authorities, and avoid discrepancies in regulatory or commercial documents.</p> <p>The ideal timing for implementation varies across enterprises and depends on how frequently they interact with state authorities. For example, promptly updating licenses would bring clear benefits to companies engaged in frequent import and export activities. Meanwhile, companies that are less affected may choose to update their business licenses at a later stage, when the backlog of applications at the authorities has eased, rather than during the peak period immediately following the administrative boundary adjustments and the merger of regulatory bodies.</p>

Question	Answer
3. Besides incorporation licenses, should enterprises update <b>other licenses</b> (e.g. conditional business licenses, certificates of eligibility for business, environmental permits, etc.)?	At present, there is no unified regulation nor regulatory guidance governing this matter. Enterprises are therefore encouraged to stay vigilant and track the stance of the relevant authorities on a case-by-case basis to ensure compliance and avoid potential disruptions.
4. Should the new address be reflected in enterprises' <b>internal documents</b> , such as charters, artwork, patents, shipping documents, etc.?	<b>YES.</b> While not legally required, it is advisable to update these documents early and in a coordinated manner to ensure consistency and avoid potential issues in future transactions or dealings with regulators and relevant stakeholders.
5. Is it necessary to amend <b>all existing contracts</b> to reflect the new address?	<b>NO.</b> In most cases, it is sufficient to notify relevant parties that future invoices that future invoices (i.e from 01 July 2025) will bear the new address. Contract amendments or variations are only necessary if the address change affects key contractual terms, such as delivery locations or service performance, or where the original contract requires such updates, subject to both parties' agreement.
6. Can <b>new contracts</b> with the new address be signed and performed before an ERC update?	<b>YES.</b> However, enterprises should clearly inform the counterparties of the address change and update the ERC promptly to ensure consistency between the enterprise's license and its contracts.
7. Can the current <b>corporate seal</b> be used if it still shows the old address?	<b>YES,</b> for now. Once the ERC reflects the new address, updating the corporate seal is advisable to avoid future delays or rejections, as authorities may require documents to bear the updated seal for administrative purposes.
8. Is it necessary to notify tax authorities of the address change?	<b>NO.</b> According to the guidance from the Tax Department, taxpayer addresses are updated automatically in the tax authority's portal, so enterprises are not required to submit any notice for such change of address.
9. Does the VAT <b>invoice</b> need to reflect the updated address of its issuer and recipient's following the new address as updated on the tax authority's portal?	<b>YES.</b> The issuer's and recipient's addresses on VAT invoices must be updated to match the information recorded in the tax authority's portal. This ensures accurate transaction records, facilitates smooth tax reporting and verification, and helps avoid potential compliance issues during audits or inspections.

## LET KPMG SUPPORT YOUR BUSINESS

With deep expertise in corporate compliance and licensing, KPMG has helped numerous businesses successfully update their incorporation and operating licenses following administrative boundary adjustments and authority mergers. We are ready to guide your company through every step of the process, ensuring smooth procedures, timely filings, and full regulatory compliance. Contact us today to leverage our proven experience and secure a hassle-free update for your business.

**Disclaimer:** This Legal alert is for general informational purposes and does not constitute legal advice. For tailored guidance, please contact our team.


# Contact us

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