

GLOBAL VIETNAM LAWYERS

# LEGAL ALERT

## November 2026

## Enterprises in Ho Chi Minh City Must Supplement Information on Beneficial Owners by 12 December 2026



Dear Valued Clients,

On 30 October 2026, the Department of Finance of Ho Chi Minh City issued Official Letter No. 32452/STC-ĐKKD regarding the supplementation of information on beneficial owners of enterprises in accordance with the laws on enterprise registration.

Accordingly, the Department of Finance requires enterprises operating in the City to review and supplement or update their beneficial ownership information as follows:

1. **For enterprises established before 1 July 2025**

   Enterprises are required to review and identify their beneficial owners and supplement the relevant beneficial ownership information in accordance with Articles 3 and 4 of Decree No. 296/2026/ND-CP.

2. **For enterprises established on or after 1 July 2025**

   Where there are any changes to beneficial ownership information, enterprises must carry out the procedures for notifying such changes in accordance with Clause 1, Article 52 of Decree No. 168/2025/ND-CP.

3. **Required documentation and submission methods**

   - ***Required documentation*** includes:

     ✓ Notification of changes to enterprise registration information: Using Form No. 12 issued together with Circular No. 121/2026/TT-BTC.

     ✓ List of beneficial owners of the enterprise: Using Form No. 10 issued together with Circular No. 121/2026/TT-BTC.

     ✓ Letter of authorization granted to the organization or individual conducting the enterprise registration procedures (if applicable).

   - ***Submission methods:***

     Enterprises may access the National Business Registration Information System via the National Public Service Portal or their corporate VNeID account at **https://dangkyquamang.dkkd.gov.vn** to submit their documentation and receive the processing results.

4. **Deadline for completion**

   Enterprises must complete the supplementation of their beneficial ownership information ***before 12 December 2026***.

Enterprises, particularly foreign-invested enterprises, those with multi-layered ownership structures, or those involving intermediary organizations, should proactively review their ownership structures, capital contribution ratios, voting rights, and direct or indirect controlling rights to ensure the full identification of their beneficial owners in accordance with applicable laws.

Should you require any clarification or assistance with the necessary subsequent procedures, please do not hesitate to contact us. We would be delighted to provide our support.

Yours faithfully,

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