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KEY AMENDMENTS TO THE LAW **ON ENTERPRISES 2020 AND** CIRCULAR NO. 30/2025/TT-BTC (AMENDING CIRCULAR NO. 45/2013/TT-BTC)



Content

Add Clause 35 after Clause 34 of Article 4.

Add Clause 5a after Clause 5 of Article 8.

Clause 1, Article 11.

Content

providing guidance and fixed depreciation of assets.

Law No. 76/2025 (effective from 01 July 2025) amending and supplementing the Law on **Enterprises 2020.**

The beneficial owner of an enterprise is an individual who actually holds charter capital or has the right to exercise control over the enterprise.

Not applicable to: Representatives at wholly Stateowned enterprises, joint-stock companies, or limited liability companies with two or more members.

To collect, maintain, and provide information on the beneficial owner of the enterprise at the request of competent authorities.

Add Point h after Point g, "List of beneficial owners of the enterprise (if any)."

Circular No. 30/2025/TT-BTC (effective from 15 July 2025) amending and supplementing Circular No. 45/2013/TT-BTC.

Add Clause 12 to Article 9 For tangible fixed assets not yet put into use at wholly on the State-owned enterprises falling under the Scheme on regime for management, use, handling inefficient projects and enterprises in the industry and trade sector pursuant to Decision No. 1468/QĐ-TTg (2017), enterprises are permitted to defer or temporarily suspend depreciation during the period of non-use, provided that the prescribed depreciation timeframe is still ensured.







KEY AMENDMENTS TO THE LAW ON **ENTERPRISES 2020 AND CIRCULAR NO.** 30/2025/TT-BTC (AMENDING CIRCULAR NO. 45/2013/TT-BTC)



Amend and supplement

Law on Enterprises 2020

Law No. 76/2025 (effective from 01 July 2025) amending and supplementing the Law on Enterprises 2020.

Amend and supplement Clause 5, Article 4.

Dividend means the **net profit** Dividend other assets

the after-tax means paid for each share in cash or in **profit distributed** to each share, either in cash or in other assets.

Amend and supplement Clause 14, Article 4

The market value of a capital The market value of a capital contribution or share shall be the contribution or share are: seller and the buyer, or the value or registered-for-trading shares; determined by organization.

transaction price on the market at (i) The average trading price

- the immediately preceding time, over the 30 days preceding the the agreed price between the valuation date, applicable to listed
 - valuation (ii) The market transaction price applicable to capital contributions or shares not falling under Point (i) above;

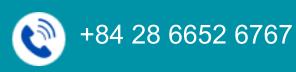
Amend and supplement Clause 16, Article 4

legal documents of an Add Citizen Identity Card and individual shall comprise one of remove Identity Card following: Citizen Identity the Card, Identity Card, Passport, or other lawful personal identification papers

Amend and supplement Clause 2, Article 13

liable for any damage caused to accordance with the law. the enterprise as a result of a breach of the responsibilities stipulated in Clause 1 of this Article.

The legal representative of the Add that the legal representative enterprise shall be personally shall bear personal liability





KEY AMENDMENTS TO THE LAW ON **ENTERPRISES 2020 AND CIRCULAR NO.** 30/2025/TT-BTC (AMENDING CIRCULAR NO. 45/2013/TT-BTC)



Amend and supplement

Amend and supplement Clause 4, Article 16.

Amend and supplement Clause 5, Article 16

Law on Enterprises 2020

Providing untruthful inaccurate information in the inaccurate to changes registration

Law No. 76/2025 (effective from 01 July 2025) amending and supplementing the Law on Enterprises 2020.

or Making falsified, untruthful, or declarations the enterprise registration dossier enterprise registration dossier or in or in the dossier for registration the dossier for registration enterprise changes to enterprise registration

charter capital, failing misvaluing contributed assets.

false declarations of Falsely declaring charter capital by to failing to fully contribute the contribute fully the registered registered charter capital without charter capital, or deliberately registering an adjustment charter capital as prescribed by deliberately misvaluing or <u>law</u>; assets contributed as capital.

