



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.

Add Point h after Point g, Clause 1, Article 11.

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 State-owned 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.

"List of beneficial owners of the enterprise (if any)."

Content

Add Clause 12 to Article 9 providing guidance on the regime for management, use, and depreciation of fixed assets.

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

For tangible fixed assets not yet put into use at wholly State-owned enterprises falling under the Scheme on 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 <u>net profit</u> paid for each share in cash or in other assets	Dividend means the <u>after-tax profit distributed</u> to each share, either in cash or in other assets.
Amend and supplement Clause 14, Article 4	The market value of a capital contribution or share shall be the transaction price on the market at the immediately preceding time, the agreed price between the seller and the buyer, or the value determined by a valuation organization.	The market value of a capital contribution or share are: (i) <u>The average trading price over the 30 days preceding the valuation date</u> , applicable to listed or registered-for-trading shares; (ii) The market transaction price <u>applicable to capital contributions or shares not falling under Point (i) above;</u>
Amend and supplement Clause 16, Article 4	The legal documents of an individual shall comprise one of the following: Citizen Identity Card, Identity Card, Passport, or other lawful personal identification papers	Add <u>Citizen Identity Card and remove Identity Card</u>
Amend and supplement Clause 2, Article 13	The legal representative of the enterprise shall be personally liable for any damage caused to the enterprise as a result of a breach of the responsibilities stipulated in Clause 1 of this Article.	Add that the legal representative shall bear personal liability in <u>accordance with the law.</u>



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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 4, Article 16.	Providing untruthful or inaccurate information in the enterprise registration dossier or in the dossier for registration of changes to enterprise registration	<u>Making falsified</u> , untruthful, or inaccurate declarations in the enterprise registration dossier or in the dossier for registration of changes to enterprise registration
Amend and supplement Clause 5, Article 16	Making false declarations of charter capital, failing to contribute fully the registered charter capital, or deliberately misvaluing contributed assets.	Falsely declaring charter capital <u>by</u> failing to fully contribute the registered charter capital <u>without registering an adjustment of charter capital as prescribed by law</u> ; or deliberately misvaluing assets contributed as capital.

