

GUIDANCE ON CONDUCTING E-TAX TRANSACTIONS WHEN ENTERPRISES HAVE NOT BEEN GRANTED E-IDENTIFICATION ACCOUNTS BEFORE JULY 1, 2025

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Regarding the registration of enterprises' E-identification accounts, according to Decree 69/2024/ND-CP on E-identification and authentication, from July 1, 2025, organizations must have an E-identification account to enable the implementation of business registration procedures as well as other administrative procedures with state management agencies in the electronic environment (*Please refer to our Legal Newsletter No. 03/2025 for the Official Letter No. 207/TB-DKKD dated February 13, 2025 of the Business Registration and Corporate Finance Office – Ha Noi Department of Finance*). However, in fact, several enterprises have encountered difficulties in registering E-identification accounts and may not be able to complete the process before July 1, 2025. Therefore, the Department of Taxation issued the Official Letter No. 2065/CT-NVT on June 26, 2025 to address the challenges faced by individuals, organizations and enterprises that have not yet been granted E-identification accounts in the process of using personal identification numbers instead of tax identification numbers and using organizational E-identification accounts in e-tax transactions. Accordingly:

- Regarding the use of personal identification numbers instead of tax identification numbers: From July 1, 2025, personal identification numbers will replace tax identification numbers of Vietnamese individuals; at the same time, the personal identification number of the representative of a household, business household or sole proprietor shall also be used in place of the tax identification number of such household, business household or individual.
- Regarding the use of E-identification accounts of other taxpayers (including enterprises) in e-tax transactions: In the case that by July 1, 2025, **taxpayers are still in the process of applying for an E-identification account but the account has not yet been issued by the Ministry of Public Security, or a foreign individual or an organization whose legal representative is a foreigner has not been granted an E-identification account** due to the implementation progress of the Ministry of Public Security, these taxpayers shall continue to fulfill their obligations to the state budget **through their E-tax accounts until their E-identification accounts** are issued by the Ministry of Public Security.

Should you need to know more information about the update and issuance of E-identification accounts for enterprises as well as other issues, NHQuang&Associates is willing to provide further answers and support.

