DAI TIN AUDITING COMPANY LIMITED

- Sustainable development, Future orientation -

KEY DIFFERENCES between Tax Identification Number (TIN) Status 03 and Status 06 pursuant to Circular No. 90/2026/TT-BTC

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Introduction

"Tax Status 03 and 06: Two seemingly similar numbers, but making the wrong choice carries a heavy price tag!"

Both Tax Identification Number (TIN) Status 03 and Status 06 reflect that an enterprise has temporarily suspended or ceased its business operations; however, their underlying legal nature is fundamentally distinct. What exactly are TIN Status 03 and Status 06? How do they differ?

Below are the key points to note:

DEFINITION AND CONSEQUENCES OF STATUS 03 AND STATUS 06 PURSUANT TO APPENDIX I OF CIRCULAR NO. 90/2026/TT-BTC

TIN Status 03 refers to a taxpayer who has suspended operations but has not yet completed TIN deactivation procedures.

Typical cases for Status 03 where:

The enterprise temporarily suspends operations and has submitted or is currently in the process of submitting the notification of temporary suspension.

The enterprise ceases operations but has not finalized dissolution dossiers due to outstanding issues, including:

- Unsubmitted tax returns
- Missing/incomplete tax reports
- Outstanding tax arrears or administrative penalties
- Pending tax finalization/reconciliation

Consequences:

- Issuance of official reminders by the Tax Authority to submit missing dossiers.
- Impediments in completing related administrative procedures if tax obligations remain unfulfilled.

TIN Status 06 refers to a taxpayer who is not operating at the registered address according to the notice issued by the Tax Authority.

Typical cases for Status 06 where:

The enterprise relocates but fails to update its registered address.

Improper signage or absence of legal representative during tax authority inspections.

Invalid or unverifiable registered address (e.g., private residence without business activity, shared office lacking proper documentation…).

Failure to receive tax notices (invitation letters/inspection records) due to inaccurate contact information.

Consequences:

🚫 Potential restrictions on invoice issuance and certain tax procedures.

🚫 Classification as high-risk, leading to inspections or requests for explanations.

🚫 Reputational damage when business partners verify abnormal operating status.

🚫 Potential revocation of Business Registration Certificate (BRC) and temporary exit suspension imposed on the legal representative.

A quick comparison between Tax Identification Number (TIN) Status 03 and Status 06 is outlined below:

Criteria	TIN Status 03	TIN Status 06
Status	Suspended operations but has not completed TIN deactivation procedures.	Not operating at the registered address.
Core issue	The enterprise is currently undergoing procedures for TIN deactivation.	Tax authority determines non-operation at the registered address
TIN validity	Not yet deactivated	Not yet deactivated
Resolution	Contact the directly managing Tax Authority to review tax dossiers, settle outstanding tax liabilities, and proceed with TIN closure or restoration.	Directly re-verify the physical address with the Tax Authority, or carry out the required steps under official guidance for TIN cleansing, restoration, or entity dissolution *Detailed TIN restoration procedures are provided in the section below.

WHAT SHOULD TAXPAYERS IN TIN STATUS 03 AND STATUS 06 DO?

For Status 03, taxpayers are required to:

- Complete all tax return dossiers;
- Resolve outstanding invoice-related matters;
- Fulfill tax liabilities;
- Settle late payment interest and administrative fines (if any);
- Complete procedures to obtain official confirmation of TIN deactivation from the Tax Authority.

For Status 06, taxpayers are required to:

If ceasing business operations:

- Carry out procedures for dissolution or cessation of operations;
- Settle all tax liabilities prior to final closure

If wishing to resume business operations:

- Execute procedures for TIN validity restoration.
- Coordinate with the Tax Authority for address re-verification;
- Fulfill all tax liabilities
- Resolve invoice issues and pay administrative fines (if any)

Note: Taxpayers classified under TIN Status 06 **must contact the managing Tax Authority** to resolve the "not operating at the registered address" status before proceeding with either entity dissolution or TIN restoration procedures.

PROCEDURE FOR HANDLING TIN STATUS 03

Step 1: Submit the Resolution/Decision on dissolution to the Business Registration Authority.

Step 2: Settle tax liabilities and complete related obligations.

- The Tax Authority issues Notice Form **No. 17/TB-DKT** regarding the taxpayer's cessation of operations and ongoing TIN deactivation procedures.

- Coordinate with the Tax Authority to pay any arising tax liabilities.

Note: Submit a written request to the Customs Authority for confirmation that the taxpayer has fulfilled all tax liabilities and other amounts payable to the state budget pertaining to **import-export activities**.

Step 3: Submit Corporate Income Tax (CIT) and Personal Income Tax (PIT) settlement dossiers up to the date of dissolution (if applicable)

- Settle tax liabilities, process overpaid tax amounts, and finalize related obligations according to the Tax Authority's processing results.

- The Tax Authority issues Notice Form **No. 28/TB-DKT** confirming the fulfillment of tax obligations, enabling the enterprise to submit its final dissolution/cessation dossier to the Business Registration Authority.

Step 4: Submit Step-2 dissolution dossier to the Business Registration Authority

Step 5: The Business Registration Authority issues the final result; the Tax Authority updates the status to " Terminated with TIN deactivated ".

PROCEDURE FOR HANDLING TIN STATUS 06 – No Intention to Resume Operations and Wishing to Undergo Dissolution / Cessation of Operations

Step 1: Prepare the dossier for submission to the directly managing Tax Authority.

1. Prepare Form No. 24/DKT (under Circular No. 90/2026/TT-BTC)
2. Legal documentation and authorization letter (if any)
3. Documents evidencing of dissolution or cessation of operations

Step 2: Fulfill tax liabilities

The taxpayer must submit all required tax returns and tax finalization dossiers, resolve invoice matters, pay tax dues, late payment interest, penalties, and coordinate during tax audits or explanations if requested.

Step 3: The Tax Authority issues the official notice

If registered for tax via the Business Registration Authority, the taxpayer receives Notice Form No. 28/TB-DKT confirming the fulfillment of tax obligations, and subsequently submit the dissolution/cessation dossier to the Business Registration Authority.

Result: The Business Registration Authority updates the entity's legal status to "Dissolved / Ceased operations" upon satisfying all statutory conditions.

If registered for tax directly with the Tax Authority, the taxpayer receives Notice Form No. 18/TB-DKT regarding TIN deactivation;

Result: The TIN status is updated to Status 01 – Terminated with TIN deactivated.

CONDITIONS AND PROCEDURE FOR RESTORING TIN VALIDITY – Wishing to Resume Operations

Conditions:

- The business license, Certificate of Registration of Operation, or equivalent operating license has not been revoked.
- Maintaining actual business operations at the registered address, or a complete dossier to register a change of headquarters address in the event of relocation.
- Fulfillment of tax obligations

Procedure:

Step 1: Prepare the dossier for submission to the directly managing Tax Authority.

- The legal representative or authorized representative submits Form No. 25/DKT (issued under Circular No. 90/2026/TT-BTC).
- If changing the business address: enclose with the required dossier for tax registration information adjustment in accordance with regulations.

Step 2: The Tax Authority reviews outstanding tax declaration obligations, tax liabilities, and missing invoices; conduct on-site verification and inspection at the registered address or operational address in accordance with applicable regulations.

- Submit missing tax return dossiers, resolve invoice-related matters, comply with administrative penalty decisions, and pay all outstanding amounts due (if any).

Step 3: The Tax Authority issues Notice Form No. 19/TB-DKT (issued under Circular No. 90/2026/TT-BTC) regarding TIN validity restoration; restoration information is updated on the tax system and transmitted to the business registration system via the inter-agency mechanism.

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