DECREE 296/2026/NĐ-CP
22 KEY CHANGES TO NOTE
ON ENTERPRISE REGISTRATION

IN EFFECT SINCE 23/07/2026

AMENDING AND SUPPLEMENTING DECREE 168/2025/NĐ-CP

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22 key changes in this document

01	Ban on holding capital contributions as a nominee for others	12	Narrowed scope of e-authentication for authorizations
02	New definition of beneficial owner	13	New entry portal for online registration procedures
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09	Translations: signature certification replaces notarization	20	Suspension does not freeze registration duties
10	Forming an enterprise before obtaining the Investment Certificate	21	Unlisted company: dissolution file with shareholder register
11	Share gifts in the foreign-shareholder change file	22	Retention of unlisted-company shareholder data for 06 years

Includes a 3-step beneficial-owner determination flowchart, transitional provisions and a quick-reference table.

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Change 01 — Ban on holding capital contributions as a nominee for others

PREVIOUSLY

- The founder or the enterprise self-declares the registration file and is legally liable for the legality, truthfulness and accuracy of the declared information.

FROM 23/7/2026 (DECREE 296/2026)

The founder or the enterprise self-declares the enterprise registration file and is legally liable for the legality, truthfulness and accuracy of the information declared in the registration file and reports. The owner, shareholders and members of the company fully comply with the rules on contributed assets under Clause 2 Article 34 of the Law on Enterprises, and **do NOT act as a nominee for others to contribute capital to the enterprise.**

DEDICA note: The cited Clause 2 Article 34 of the Law on Enterprises provides that only an individual or organization that is the lawful owner of, or has a lawful right to use, an asset may use that asset to contribute capital. This is the first time the “no nominee holding” duty becomes a stand-alone principle in enterprise-registration law. Arrangements placing capital contributions in the name of relatives, employees or partners should be reviewed.

Legal basis: CLAUSE 1 ARTICLE 4 DECREE 168/2025/NĐ-CP — AMENDED BY CLAUSE 1 ARTICLE 1 DECREE 296/2026/NĐ-CP

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Change 02 — New definition of beneficial owner

PREVIOUSLY

- A beneficial owner is an individual **meeting one of the criteria**:
(a) directly or indirectly owning 25% or more of charter capital or 25% or more of total voting shares;
(b) having the power to control the approval of at least one of the listed governance matters.

FROM 23/7/2026

THIS ARTICLE IS REPLACED IN ITS ENTIRETY

- Is **one or more individuals** who directly or indirectly **ultimately own or actually control** the enterprise.
- **Excludes individuals representing State capital** in the enterprise.
- Determination follows the **three-step order** of Article 17, no longer parallel criteria: ① an individual owning 25% or more of charter capital or voting shares → ② an individual actually controlling the enterprise → ③ the manager with the greatest authority.

Legal basis: ARTICLE 17 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 3 DECREE 296/2026/NĐ-CP

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BENEFICIAL OWNER

The 3-step process for determining the beneficial owner

Decree 296 replaces the “meets one of the criteria” approach with a three-step process in a mandatory order. The next three slides analyze each step.

STEP 1

Is there an individual owning ≥ 25% of charter capital or of total voting shares?

Direct + indirect + aggregated · family group or by contract · partnership: every general partner

YES → Declare these individuals

▼ **NO, or there are grounds showing the person in Step 1 is not the beneficial owner**

STEP 2

Is there an individual who actually controls the enterprise?

Appoint / dismiss / remove leadership · amend the charter · change the organizational structure · decide financial, investment and operational policy · reorganize, dissolve

YES → Declare these individuals

▼ **NO**

STEP 3

Declare the manager of the enterprise with the greatest authority to act on the enterprise’s behalf

Except individuals representing State capital · this step may not be left blank

YES → Complete

Legal basis: ARTICLES 17 AND 18 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLES 3 AND 4 DECREE 296/2026/NĐ-CP

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Change 03 — Determining the BO, Step 1: the 25% test is broadened

Item	Previously (Decree 168/2025)	From 23/7/2026 (Decree 296/2026)
How the ratio is calculated	Direct or indirect ownership of 25% or more. Indirect ownership means ownership through another organization.	Direct or indirect, or **both direct and indirect**, of 25% or more (**aggregated**). Indirect ownership through **other organizations or legal arrangements**.
Group of individuals	No provision.	A group of individuals with a **family relationship** under Clause 22 Article 4 of the Law on Enterprises (spouse; biological and adoptive parents; parents-in-law; biological and adopted children; children-in-law; siblings; siblings-in-law), or **by contract**, jointly owning ≥25% → **all individuals in the group** are beneficial owners.
Partnership	No separate provision.	**All general partners** are beneficial owners, regardless of their capital contribution or voting rights.

Legal basis: CLAUSE 1 ARTICLE 17 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 3 DECREE 296/2026/NĐ-CP

Note: Clause 1 Article 17 is replaced in its entirety. The number of beneficial owners many enterprises must declare will increase. Example: an individual holds 15% directly and 12% through a parent company. Previously below the threshold in each channel, now aggregated to 27%.

Change 04 — Determining the BO, Step 2: actual control

PREVIOUSLY

- Is **a criterion parallel** to the 25% test.
- An individual with the power to control the approval of at least one of the following: appointment, dismissal or removal of the majority or all members of the Board of Directors, the Chairperson of the Board of Directors, the Chairperson of the Members' Council; the legal representative, director or general director; amendment of the charter; change of the company's management structure; reorganization or dissolution of the company.

FROM 23/7/2026

- Is **the second determination step**, used only when no one meets Step 1, **or there are grounds showing the individual identified under Step 1 is not the beneficial owner**.
- Determined by other means **in law or in fact**, through one or more powers: appointment, dismissal or removal of the majority or all members or the Chairperson of the Board of Directors, the Members' Council, the Director, the General Director; amendment of the charter; change of the organizational structure; **deciding financial, investment and operational policy**; reorganization or dissolution of the enterprise.

Legal basis: CLAUSE 2 ARTICLE 17 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 3 DECREE 296/2026/NĐ-CP

Change 05 — Determining the BO, Step 3: determination by authority, may not be left blank

PREVIOUSLY

- No provision. If no individual met the criteria, in practice the enterprise declared no beneficial owner.

FROM 23/7/2026 (DECREE 296/2026)

- If **no individual meets Step 1 and Step 2**, the enterprise identifies one individual as **the manager of the enterprise with the greatest authority to act on its behalf**, except individuals representing State capital.
=> declaring a beneficial owner is mandatory, **may NOT be left blank**

DEDICA note: This is the change affecting the largest number of enterprises. From 23/7/2026, every enterprise with legal-entity status must declare at least one beneficial owner. Companies with dispersed ownership — investment funds, unlisted public companies, enterprises with multiple layers of foreign ownership — that could previously leave it blank must now designate the most senior manager.

Legal basis: CLAUSE 3 ARTICLE 17 DECREE 168/2025/NĐ-CP — SUPPLEMENTED BY ARTICLE 3 DECREE 296/2026/NĐ-CP

Change 06 — Duty to review each tier of the ownership structure

PREVIOUSLY	FROM 23/7/2026
• Declaration from a ready-made list. • The enterprise itself identified any individual with controlling power and declared it, if any.	• The enterprise is responsible for **reviewing each tier of the ownership structure** until it identifies the individual with ultimate ownership or actual control. • Declaration follows the exact **three-step order of Article 17**: ① an individual owning 25% or more of charter capital or voting shares; ② an individual actually controlling the enterprise; ③ the manager of the enterprise with the greatest authority.

DEDICA note: This duty turns beneficial-owner declaration from filling in a ready-made list into genuine due-diligence work. Enterprises with multiple layers of foreign ownership should start building a full ownership chart before the declaration duty arises.

Legal basis: ARTICLE 18 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 4 DECREE 296/2026/NĐ-CP

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BENEFICIAL OWNER

Change 07 — Removal of the duty to notify institutional shareholders

PREVIOUSLY	FROM 23/7/2026 (DECREE 296/2026)
• A joint-stock company, except a listed company or a company registered for securities trading, had to notify the provincial Business Registration Office **within 10 days** of a change in shareholders or in information on a shareholder that is an organization owning 25% or more of total voting shares. • The file comprised the notice of change to enterprise registration content and the list for determining the beneficial owner.	~~Within 10 days of a change in shareholders or shareholder information as prescribed in Clause 3 Article 18 of this Decree, a joint-stock company notifies the provincial Business Registration Office, except a listed company or a company registered for securities trading. The file comprises the notice of change to enterprise registration content and the list for determining the enterprise's beneficial owner.~~ **The whole of Clause 2 Article 52 is repealed. The Clause 3 Article 18 referenced above is a shareholder that is an organization owning 25% or more of total voting shares.**

DEDICA note: This should not be read as a relaxation. The duty to notify the beneficial owner under Clause 1 Article 52 remains fully in force, within 10 days of a change, while the scope of "beneficial owner" is now far broader under Changes 02 to 06. In substance, the focus shifts from tracking legal entities to tracing individuals.

Legal basis: CLAUSE 2 ARTICLE 52 DECREE 168/2025/NĐ-CP — REPEALED BY CLAUSE 9 ARTICLE 19 DECREE 296/2026/NĐ-CP

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FILES AND DOCUMENTS

Change 08 — Elimination of numerous document copies from the file

PREVIOUSLY (DECREE 168/2025)

- The enterprise registration file had to include copies of documents under the Law on Enterprises and Decree 168.
- Including documents issued by the State authority itself and already stored in the database.

FROM 23/7/2026 (DECREE 296/2026)

- The provincial Business Registration Office **draws on and uses information already held** in national and specialized databases.
- **No copy is required for:** Enterprise Registration Certificate · Cooperative Registration Certificate · Business-Household Registration Certificate · Tax Registration Certificate · Investment Registration Certificate · approval of capital contribution or share purchase by a foreign investor · establishment-and-operation license or approval of the State Securities Commission · an effective court decision · and other documents in the file.
- **Where the information cannot be drawn on, or is incomplete or inaccurate** → a copy is still required.

Legal basis: CLAUSE 7 ARTICLE 4 DECREE 168/2025/NĐ-CP — SUPPLEMENTED BY CLAUSE 2 ARTICLE 1 DECREE 296/2026/NĐ-CP

Note: Not applied across the board immediately. Using data in place of file components is implemented per announcements on the National Enterprise Registration Portal. Enterprises should monitor these announcements before each filing.

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Change 09 — Vietnamese translation: signature certification replaces notarization

PREVIOUSLY

- Where the enterprise registration file contains a foreign-language document, it must include a **notarized Vietnamese translation** attached to the foreign-language document.

FROM 23/7/2026 (DECREE 296/2026)

Where the enterprise registration file contains a foreign-language document, the file must include a Vietnamese translation ~~notarized~~ **with the translator's signature certified** attached to the foreign-language document.

Legal basis: CLAUSE 2 ARTICLE 10 DECREE 168/2025/NĐ-CP — PHRASE REPLACED PER CLAUSE 1 ARTICLE 19 DECREE 296/2026/NĐ-CP

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Change 10 — Forming an enterprise before obtaining the Investment Registration Certificate

Context: Law on Investment No. 143/2025/QH15, effective 01/3/2026, allows a foreign investor to establish an economic organization to carry out an investment project before the procedure to issue or amend the Investment Registration Certificate, provided the market-access conditions are met (Clause 2 Article 19).

PREVIOUSLY

- Only **the special investment procedure** allowed establishing an economic organization before investment registration; the file then did not include a copy of the Investment Registration Certificate.

FROM 23/7/2026 (DECREE 296/2026)

- **In every case** of forming an enterprise before issuance or amendment of the Investment Registration Certificate, **no copy of the Investment Registration Certificate need be submitted**.
- Instead, the enterprise registration request must contain a **commitment to meet the market-access conditions**.

Legal basis: CLAUSE 6 ARTICLE 24 DECREE 168/2025/NĐ-CP (SUPPLEMENTED BY ARTICLE 7 DECREE 296/2026/NĐ-CP) — CLAUSES 2 AND 3 ARTICLE 19, ARTICLE 8, CLAUSE 1 ARTICLE 51 LAW ON INVESTMENT No. 143/2025/QH15

Note: The risk shifts toward the investor, because the commitment to meet the market-access conditions is a legal undertaking. Carefully review the registered business lines against the market-access restriction list before signing, rather than relying on the investment-registration authority as a gatekeeper as before.

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Change 11 — Share gifts in the foreign-shareholder change file

PREVIOUSLY

- The file notifying a change of a foreign-investor shareholder comprised the share-transfer contract or documents proving completion of the transfer; documents proving capital contribution where shares were purchased through private placement.
- No provision for the case of **gifting shares**.

FROM 23/7/2026 (DECREE 296/2026)

A copy or original of the share-transfer contract or documents proving completion of the transfer in the case of a share transfer; documents proving capital contribution where the shareholder is a foreign investor purchasing shares through private placement; **the share-gift contract in the case of gifting shares.**

Legal basis: POINT C CLAUSE 1 ARTICLE 51 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 10 DECREE 296/2026/NĐ-CP

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Change 12 — Narrowing the mandatory scope of e-authentication for authorizations

PREVIOUSLY

- The principal and the authorized person had to complete electronic authentication to be granted enterprise registration, applicable to **every procedure** of enterprise registration involving an authorization.

FROM 23/7/2026 (DECREE 296/2026)

The principal and the authorized person carrying out the enterprise registration procedure are legally liable for the legality, truthfulness and accuracy of the authorization. The principal and the authorized person must complete electronic authentication to be granted enterprise registration **when carrying out the procedure to register enterprise formation, or to change the legal representative, the owner or members of a limited-liability company, information on founding shareholders or foreign-investor shareholders of a joint-stock company that is not a listed company or a company registered for securities trading, the owner of a private enterprise, or general partners**.

That is, 7 procedures: ① enterprise formation · ② change of legal representative · ③ change of owner · ④ change of LLC members · ⑤ change of founding or foreign shareholders of an unlisted JSC · ⑥ change of private-enterprise owner · ⑦ change of general partners.

Legal basis: CLAUSE 5 ARTICLE 12 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 2 DECREE 296/2026/NĐ-CP

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Change 13 — New entry portal for online registration procedures

PREVIOUSLY	FROM 23/7/2026
• Log in to the **National Enterprise Registration Portal** with an electronic identification account. • Declare, upload electronic documents, apply a digital or authenticated signature and pay fees per the process on the Portal.	• Log in to the **National Public Service Portal or the national identification app** with an electronic identification account. • To **access the National Enterprise Registration Information System**, then carry out the procedure per the process on the System.

Legal basis: ARTICLE 39 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 9 DECREE 296/2026/NĐ-CP

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ONLINE ENTERPRISE REGISTRATION

Changes 14 and 15 — When you must digitally sign and upload, and when not

Case	Type of document	Must be digitally / wet-ink signed and uploaded to the System?
Authorized signatory filing in person	A request or notice whose content is declared on the System and that requires only one signatory	**NO**, declaring directly on the System is enough
	A request or notice requiring multiple signatories	**YES**, must be signed and uploaded
	Other documents in the file	**YES**, must be signed and uploaded
A proxy filing the file	All documents in the registration file	**YES**, declare and upload all documents, digitally or wet-ink signed

Legal basis: POINTS A AND B CLAUSE 1 ARTICLE 39 DECREE 168 — AMENDED BY ARTICLE 9 DECREE 296; POINT D CLAUSE 2 ARTICLE 38 — AMENDED BY CLAUSE 3 ARTICLE 8 DECREE 296

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ONLINE ENTERPRISE REGISTRATION

Change 16 — Electronic data accepted alongside electronic documents

PREVIOUSLY	FROM 23/7/2026 (DECREE 296/2026)
• The online enterprise registration file comprised the prescribed documents, presented **as electronic documents**.	The online enterprise registration file comprises the documents prescribed ~~by the Law on Enterprises~~ **in the 2020 Law on Enterprises as amended and supplemented in 2025** and this Decree, presented as electronic documents **or electronic data as prescribed by law**. The online enterprise registration file has legal validity equivalent to a paper enterprise registration file. **The validity conditions of the file (point a Clause 2 Article 38) and the documents for authorization (point d Clause 2 Article 38) are amended in the same direction.**

Legal basis: CLAUSES 1 AND 2 ARTICLE 38 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 8 DECREE 296/2026/NĐ-CP

SHORTENED DEADLINES

Change 17 — Numerous 03-working-day deadlines cut to 02 days

Procedure	Provision	Previously	From 23/7/2026
Issuing a notice to halt the enterprise registration procedure	Clause 6 Article 31	~~03 working days~~	**02 working days**
Issuing a certificate or confirmation on a change to the registered operation of a branch, representative office or business location	Clause 5 Article 56	~~03 working days~~	**02 working days**
Changing the legal status of a business location to terminated	Clause 4 Article 66	~~03 working days~~	**02 working days**
Correcting enterprise registration information (4 cases)	Clauses 1, 2, 3 and 4 Article 77	~~03 working days~~	**02 working days**

Legal basis: CLAUSE 3 ARTICLE 19 DECREE 296/2026/NĐ-CP

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BUSINESS SUSPENSION

Change 18 — 24-month cap on total consecutive suspension

PREVIOUSLY	FROM 23/7/2026 (DECREE 296/2026)
• The suspension period **per notice may not exceed 12 months**. • **No limit** on total consecutive suspension; the enterprise could extend it many times.	[...] The suspension period per notice may not exceed 12 months. **Total consecutive business suspension may not exceed 24 months.** **Excerpt from the end of Clause 1 Article 60. The first part of Clause 1, on the deadline to file the notice — at least 03 working days before the suspension date — is unchanged.**

Legal basis: CLAUSE 1 ARTICLE 60 DECREE 168/2025/NĐ-CP — AMENDED BY CLAUSE 1 ARTICLE 11 DECREE 296/2026/NĐ-CP

Change 19 — Confirmation of resumption within 05 working days

PREVIOUSLY	FROM 23/7/2026 (DECREE 296/2026)
• On expiry of the notified suspension period, the enterprise automatically resumed operation with no procedure required.	• Within **05 working days** of the end of the notified suspension period, **the legal representative must confirm the resumption of business** and commit that all enterprise registration duties have been fulfilled, per the process on the National Enterprise Registration Information System.

Legal basis: CLAUSE 8 ARTICLE 60 DECREE 168/2025/NĐ-CP — SUPPLEMENTED BY CLAUSE 3 ARTICLE 11 DECREE 296/2026/NĐ-CP

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BUSINESS SUSPENSION

Change 20 — Suspension does not freeze registration duties

PREVIOUSLY

- No clear provision on the duty to register changes to enterprise registration content during business suspension.

FROM 23/7/2026 (DECREE 296/2026)

ENTIRELY NEW SUPPLEMENTED CONTENT

- During business suspension, where there is a change to enterprise registration information under Articles 30 and 31 of the Law on Enterprises (registering changes to the Enterprise Registration Certificate content and notifying changes to enterprise registration content), the enterprise **must still register the change and notify the change** to enterprise registration content.
- This also applies to suspension, operation stoppage or business termination at the request of a competent State authority.

Legal basis: CLAUSE 7 ARTICLE 60 (SUPPLEMENTED BY CLAUSE 3 ARTICLE 11) — CLAUSE 3 ARTICLE 61 (SUPPLEMENTED BY ARTICLE 12) DECREE 296/2026/NĐ-CP

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Change 21 — Unlisted joint-stock company: dissolution file with shareholder register

PREVIOUSLY	FROM 23/7/2026 (DECREE 296/2026)
• Within 05 working days of paying off all debts, the enterprise submits the dissolution registration file comprising the documents prescribed in Clause 1 Article 210 of the Law on Enterprises.	Within 05 working days of paying off all of the enterprise's debts, the enterprise submits the dissolution registration file to the provincial Business Registration Office where it is headquartered; the dissolution registration file comprises the documents prescribed in Clause 1 Article 210 of the Law on Enterprises. **For a joint-stock company that is not a listed company or a company registered for securities trading, the dissolution notice in the registration file must be accompanied by a copy of the shareholder register.**

Legal basis: CLAUSE 3 ARTICLE 64 DECREE 168/2025/NĐ-CP — AMENDED BY ARTICLE 13 DECREE 296/2026/NĐ-CP

Change 22 — Retention of unlisted-company shareholder data for 06 years

PREVIOUSLY	FROM 23/7/2026 (DECREE 296/2026) ENTIRELY NEW SUPPLEMENTED CONTENT
• No provision on the retention period for shareholder information in the National Enterprise Registration Database after the company's dissolution.	• The provincial Business Registration Office updates and stores information on the shareholders of **a joint-stock company that is not a listed company or a company registered for securities trading** in the National Enterprise Registration Database **for 06 years from the date of the company's dissolution**.

Legal basis: CLAUSE 8A ARTICLE 21 DECREE 168/2025/NĐ-CP — SUPPLEMENTED BY ARTICLE 6 DECREE 296/2026/NĐ-CP

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TRANSITIONAL PROVISIONS

How are pending files and currently suspended enterprises handled?

① FILES RECEIVED BEFORE 23/7/2026 BUT NOT YET APPROVED

Type of file	Which rules apply
Dissolution registration file, business-suspension notice	**DECREE 296/2026/NĐ-CP** (new rules)
Other enterprise registration files	Decree 168/2025/NĐ-CP (old rules)

② ENTERPRISES THAT NOTIFIED SUSPENSION BEFORE 23/7/2026

Situation	Consequence
Total consecutive suspension, up to the end of the most recently notified period, has not exceeded 24 months	**May** continue registering suspension, but the total consecutive period, **including the time registered before 23/7/2026**, may not exceed 24 months
Total consecutive suspension has already exceeded 24 months	**May not** continue registering suspension after the most recently notified suspension period ends

Note: The duty to confirm resumption of business (Change 19) applies only to enterprises that notify suspension on or after 23/7/2026. **Basis: Articles 20 and 21 Decree 296/2026/NĐ-CP.**

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Quick-reference table — provisions of Decree 168/2025 affected (1/2)

Article of Decree 168/2025	Content	Form	Article of Decree 296/2026
Article 4 Clause 1	Declaration principle; ban on nominee capital contribution	Amended	**Article 1.1**
Article 4 Clauses 7, 8	Using data in place of documents; State-owned enterprises	Supplemented	**Article 1.2**
Article 10 Clause 2	Vietnamese translation	Phrase replaced	**Article 19.1**
Article 12 Clause 5	E-authentication for authorizations	Amended	**Article 2**
Article 17	Beneficial owner	Fully amended	**Article 3**
Article 18	Declaring the beneficial owner	Fully amended	**Article 4**
Article 21 Clauses 8a, 9	Retention of shareholder data for 06 years	Supplemented / phrase replaced	**Articles 6; 19.2**
Article 24 Clause 6	Foreign investor forming an enterprise before obtaining the IRC	Supplemented	**Article 7**
Article 31 Clause 6	Halting the enterprise registration procedure	Phrase replaced (03→02 days)	**Article 19.3**
Article 37	Online enterprise registration	Repealed	**Article 19.9**
Article 38 Clauses 1, 2	Online registration file	Amended	**Article 8**
Article 39	Online registration procedure	Fully amended	**Article 9**

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Quick-reference table — provisions of Decree 168/2025 affected (2/2)

Article of Decree 168/2025	Content	Form	Article of Decree 296/2026
Article 51 Clause 1 point c	File for change of a foreign-investor shareholder	Amended	**Article 10**
Article 52 Clause 2	Notice of an institutional shareholder owning ≥25%	Repealed	**Article 19.9**
Article 53 Clause 2	Tax-registration application system	Phrase replaced	**Article 19.4**
Article 56 Clause 5	Change to registered operation of branch, RO, business location	Phrase replaced (03→02 days)	**Article 19.3**
Article 60 Clauses 1, 2, 7, 8	Business suspension	Amended / supplemented	**Article 11**
Article 61 Clause 3	Changes when suspension or stoppage is ordered	Supplemented	**Article 12**
Article 64 Clause 3	Dissolution file; shareholder register	Amended	**Article 13**
Article 66 Clause 4	Termination of a business location	Phrase replaced (03→02 days)	**Article 19.3**
Article 72	Change of legal status on bankruptcy	Fully amended	**Article 14**
Article 77 Clauses 1–4	Correcting enterprise registration information	Phrase replaced (03→02 days)	**Article 19.3**
Article 124 Clause 3	Amendment of Decree 31/2021 on capital-contribution registration documents	Repealed	**Article 19.9**

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