

Annex 3

Article 7 – Documents and requirements for tax registration for Medium and Large Taxpayers

C. Associations and Organizations

The directors of associations and organizations who operate businesses, or any representative acknowledged by the relevant ministries or institutions shall be required to directly present themselves at the tax administration to have their photo taken and fingers scanned, and complete their information on the form determined by the tax administration enclosed with the original or duplicate copies certified by the following competent institutions:

- **Registration documents from ministries or institutions:**
 - Authorization or registration certificates issued by the relevant ministries–institutions and/or;
 - Statutes or memorandum of understanding with the competent ministries–institutions and/or
 - Bank account information such as bank confirmation, bank statement, or passbook issued by the bank (for business associations or organizations only);
- **Identification documents of director or representative:**
 - Valid identification card or passport;
 - Two current 35mm x 45mm photos taken within [the previous] three months, with a white background and the name of the photo’s subject and the authorized signature of the director or representative given on the back of each photo.
- **Location documents**
 - Location ownership certificate or business location lease agreement;
 - Payment receipt for tax on property or property information (if any).