

**MINISTRY OF FINANCE**

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**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

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No. 173/2016/TT-BTC

*Ha Noi, October 28, 2016*

**CIRCULAR**

AMENDING AND SUPPLEMENTING THE FIRST PARAGRAPH OF CLAUSE 3 ARTICLE 15 OF CIRCULAR No. 219/2013/TT-BTC DATED DECEMBER 31, 2013 BY THE MINISTRY OF FINANCE (WHICH WAS AMENDED BY CIRCULAR No. 119/2014/TT-BTC DATED AUGUST 25, 2014, CIRCULAR No. 151/2014/TT-BTC DATED OCTOBER 10, 2014 AND CIRCULAR No. 26/2015/TT-BTC DATED FEBRUARY 27, 2015 BY THE MINISTRY OF FINANCE)

*Pursuant to the Law on Tax administration No. 78/2006/QH11 and the Law No. 21/2012/QH13 amending and supplementing a number of articles of the Law on Tax administration;*

*Pursuant to the Law on Value-added tax No. 13/2008/QH12 and the Law No. 31/2013/QH13 amending and supplementing a number of articles of the Law on Value-added tax; the Law No. 71/2014/QH13 amending and supplementing a number of articles of Laws on tax;*

*Pursuant to the Decree No. 209/2013/ND-CP dated December 18, 2013 by the Government detailing and guiding the implementation of a number of articles of the Law on Value-added tax; Decree No. 91/2014/ND-CP dated October 01, 2014 by the Government amending and supplementing a number of articles of Decrees on tax;*

*Pursuant to the Decree No. 83/2013/ND-CP dated July 22, 2013 by the Government detailing the implementation of a number of articles of the Law on Tax administration and Law on amendments to a number of articles of the Law on Tax administration;*

*Pursuant to the Decree No. 12/2015/ND-CP dated February 12, 2015 by the Government detailing the implementation of the Law on amendments to a number of articles of Laws on tax and amending and supplementing a number of articles of Decrees on tax;*

*Pursuant to Decree No. 215/2013/ND-CP dated December 23, 2013 by the Government defining the functions, tasks, entitlements and organizational structure of the Ministry of Finance;*

*At the request of the Director of the General Department of Taxation,*

*The Minister of Finance hereby promulgates the Circular amending and supplementing a number of articles of Circulars providing guidance on added value tax as follows:*

**Article 1.**

The first paragraph of clause 3 Article 15 of Circular No. 219/2013/TT-BTC dated December 31, 2013 by the Ministry of Finance guiding the implementation of the Law on Value-added tax and the Decree No. 209/2013/ND-CP dated December 18, 2013 by the Government detailing and guiding the implementation of a number of articles of the Law on Value-added tax (which was amended by the Circular No. 119/2014/TT-BTC dated August 25, 2014, Circular No. 151/2014/TT-BTC dated October 10, 2014 and Circular No. 26/2015/TT-BTC dated February 27, 2015 by the Ministry of Finance) is amended as follows:

“3. Bank transfer confirmations are documentary evidence proving the transfer of money from the buyer’s account to the seller’s account opened at providers of payment services under legitimate payment methods such as checks, payment orders, cash collection orders, bank cards, credit cards, SIM cards (digital wallets) and other means of payment as prescribed (including the cases in which the buyer transfer money from the buyer’s account to the seller’s account carrying the name of the owner of a private enterprise or from the buyer's account carrying the name of the owner of the enterprise to the seller's account).”

## **Article 2.**

This Decree comes into force from December 15, 2016.

Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Finance for solution./.

**P.P. THE MINISTER  
THE DEPUTY MINISTER**

**Do Hoang Anh Tuan**