

**THE GOVERNMENT OF
VIETNAM**

No. 70/2025/ND-CP

**THE SOCIALIST REPUBLIC OF VIET NAM
Independence-Freedom-Happiness**

Hanoi, March 20, 2025

DECREE

**AMENDMENTS TO GOVERNMENT’S DECREE NO. 123/2020/ND-CP DATED OCTOBER
19, 2020 PRESCRIBING INVOICES AND RECORDS**

Pursuant to the Law on Government Organization dated February 18, 2025;

Pursuant to the Law on Tax Administration dated June 13, 2019; the Law providing amendments to Law on Securities, Law on Accounting, Law on Independent Audit, Law on State Budget, Law on Management and Use of Public Property, Law on Tax Administration, Law on Personal Income Tax, Law on National Reserves, and Law on Penalties for Administrative Violations dated November 29, 2024;

Pursuant to the Law on Value-added Tax dated June 03, 2008; the Law on amendments to certain articles of the Law on Value-added Tax dated June 19, 2013; the Law on amendments to certain articles of Laws on taxation dated November 26, 2014; the Law on amendments to certain articles of the Law on Value-added Tax, the Law on Excise Tax and the Law on Tax Administration dated April 06, 2016; the Law on Value-added Tax dated November 26, 2024;

Pursuant to the Law on Accounting dated November 20, 2015;

Pursuant to the Law on Electronic Transactions dated June 22, 2023;

Pursuant to the Law on Information Technology dated June 29, 2006;

At the request of the Minister of Finance of Vietnam;

The Government promulgates a Decree providing amendments to the Government’s Decree No. 123/2020/ND-CP dated October 19, 2020 prescribing invoices and records.

Article 1. Amendments to Government’s Decree No. 123/2020/ND-CP dated October 19, 2020 prescribing invoices and records

1. Point e is added to clause 1 Article 2 as follows:

“e) Foreign suppliers that do not establish permanent establishments in Vietnam, engage in e-commerce, digital platform-based business and provide other services, and voluntarily register for use of e-invoices in accordance with regulations herein.”

2. Point c, point d are added to clause 2; clause 5, clause 11, clause 12 are amended, and clause 14 is added to Article 3 as follows:

a) Point c, point d are added to clause 2 as follows:

“c) E-invoice generated by POS cash register with network connection for transfer of electronic data to tax authorities (hereinafter referred to as “e-invoice generated by POS cash register”) means an invoice which bears a tax authority’s identification code or electronic data allowing buyers to access and declare information contained therein, is generated by a goods seller or service provider from its billing system, and of which data is transferred to tax authorities in the format prescribed in Article 12 hereof.

d) “POS cash register” means a billing system that comprises a synchronous electronic device or a system that combines different electronic devices using information technology solutions to serve common functions such as billing and retention of information on selling transactions and selling data.”

b) Clause 5 is amended as follows:

“5. Electronic record means a record which is represented in the form of electronic data and issued by an organization or individual responsible for tax deduction to a taxpayer or issued by a tax, fee or charge collector to a payer using electronic means in accordance with regulations of law on fees and charges, and law on taxation.”

c) Clause 11 and clause 12 are added as follows:

“11. Destruction of invoices and records

a) Destruction of an e-invoice or electronic record means the use of a method to make an e-invoice or electronic record no longer exist on the information system or make the information contained in that e-invoice or electronic record inaccessible and unreferrable.

b) Destruction of tax authority-ordered printed invoice, externally- or internally-printed invoice means an act of burning, cutting, shredding or use of another destruction method as long as the destroyed invoice or record can no longer be read.

Invoices and records to be destroyed are those invoices and records whose retention duration has expired as prescribed in Article 6 hereof.

12. E-invoice service provider means an organization that provides solutions for generating, making connections for receiving, transmitting, storing and processing data on e-invoices and electronic records. E-invoice service providers include: organizations that provide e-invoice solutions for sellers and buyers; organizations that make connections for receiving, transmitting and storing e-invoice data with tax authorities.”

d) Clause 14 is added as follows:

“14. General Department of Taxation’s web portal on e-invoices for taxpayers (hereinafter referred to as “General Department of Taxation’s web portal”) means a centralized point of access on the Internet which is provided by the General Department of Taxation to allow taxpayers, tax authorities, transmitting and receiving organizations, and other authorities, organizations and individuals to conduct e-invoice transactions as prescribed. The General Department of Taxation’s web portal shall send automatic responses certifying taxpayers' successful sending of their documents/data and notifying the official time of receipt of such documents/data; send notices and handling results of contents on e-invoices of taxpayers (if any) through e-invoice service providers (for taxpayers that apply for use of e-invoices through e-invoice service providers) or accounts used for accessing the General Department of Taxation’s web portal or email addresses registered with tax authorities (for taxpayers that apply for use of e-invoices directly on the General Department of Taxation’s web portal).”

3. Clause 1, clause 2, clause 3, clause 6 and clause 7 are amended and clause 9 is added to Article 4 as follows:

a) Clause 1, clause 2, clause 3, clause 6 and clause 7 are amended as follows:

“1. When selling goods or providing services, the seller must issue and send invoices to buyers (including goods/services used for sales promotion, advertising or as samples; goods/services gifted, donated, exchanged or used as salary payment to employees and for internal use (except goods which are internally circulated during production process); goods rented, lent or returned), and in the cases of invoicing prescribed in Article 19 hereof. Each invoice must contain adequate information as prescribed in Article 10 hereof. In case of e-invoices, they must be issued in the standard data format regulated by tax authorities as prescribed in Article 12 hereof.

2. When deducting personal income tax (PIT) or collecting taxes, fees or charges, the organization responsible for tax deduction or the tax, fee or charge collector shall make and deliver proofs of PIT deduction or receipts of taxes, fees or charges to persons whose income is deducted or payers. Such records/receipts must contain adequate information as prescribed in Article 32 hereof. If electronic records are used, they must follow the standard data format prescribed by tax authorities. In case of authorized tax finalization, no proof of PIT deduction shall be issued.

If an individual does not sign any employment contract or signs an employment contract for less than 03 months, the income payer is entitled to issue proofs of PIT deduction for either each deduction or multiple deductions within a tax year, as requested by that individual. If an individual signs an employment contract for 03 months or longer, the income payer shall only issue a proof of PIT deduction in a tax year.

3. Before using invoices and records, enterprises, economic organizations, other organizations, household businesses, individual businesses, organizations responsible for PIT deduction, and tax/fee/charge collectors must apply for registration for use of such invoices and records with tax authorities or follow procedures for announcement of issue of such invoices and records in accordance with the provisions in Article 15, Article 34 and Clause 1 Article 36 hereof. Regarding invoices and receipts which are printed according to their orders, tax authorities shall

make announcement of issue of invoices and receipts in accordance with provisions of clause 3 Article 24 and clause 2 Article 36 hereof.”

“6. Data of invoices/records issued when selling goods or providing services, and data of records issued when conducting tax payment, tax deduction and payment of taxes, fees and charges shall be collected to build the database used for the purposes of tax administration and meeting the needs of concerned organizations and individuals for invoice/record information.

Goods sellers, service providers, e-invoice service providers and tax authorities shall use the e-invoice database for implementing measures for encouraging consumers to get invoices when buying goods or using services such as loyalty programs or rewards programs and “lucky invoice” programs. Regarding measures for encouraging consumers that are individuals to get invoices when buying goods or using services to serve information dissemination and increasing of consumers’ awareness implemented by tax authorities, the Ministry of Finance shall organize the implementation of these tasks using state budget-derived annual funding for modernizing and enhancing efficiency and effectiveness of tax administration in accordance with regulations of law on tax administration.

7. Goods sellers and service providers are allowed to authorize third parties to issue e-invoices for their selling of goods and provision of services. An invoice issued by a third party under authorization must bear the name of the seller that is the authorizing party. The authorizing party and the authorized party must enter into a written authorization which must contain adequate information on invoices to be made with authorization (purposes and duration of authorization, and method of payment for invoices made out with authorization). Such authorization must be notified to tax authorities when applying for use of e-invoices. In case invoices to be made out with authorization are unauthenticated invoices, the authorizing party shall transmit e-invoice data to tax authorities through the e-invoice service provider. The Minister of Finance shall provide specific guidelines on this content.”

b) Clause 9 is added to Article 3 as follows:

“9. In case the tax/fee/charge collector and service provider jointly collect taxes/fees/charges and payment for goods sold or services supplied from the same client, the tax/fee/charge receipt and the invoice may be integrated into a single electronic format which shall be given to the buyer. An integrated e-invoice must adequately contain both information on the e-invoice and that on the e-receipt, and be made in the correct format prescribed by the tax authority. The goods seller or service provider and the tax/fee/charge collector shall reach an agreement on the entity responsible for issuing integrated e-invoices to clients, and must notify their supervisory tax authorities using Form No. 01/DKTD-HDDT in Appendix IA enclosed herewith. Declaration of the goods seller or service provider and collected amounts of tax/fee/charge shall be carried out in accordance with regulations of law on tax administration.”

4. Clause 2 Article 5 is amended as follows:

“2. For goods sellers, service providers, organizations and individuals with related rights and obligations

- a) Perform deceitful acts such as use of illegal invoices or illegal use of invoices; forging of invoices/records to perform acts of violation against laws;
- b) Obstruct tax officials in performing their tasks, including acts of obstruction that harm the health and/or dignity of tax officials who are performing invoice/record-related inspections;
- c) Illegally access, falsify or destroy invoice/record information systems;
- d) Give bribes or perform other invoice/record-related acts for obtaining illegal benefits;
- dd) Fail to transfer electronic data to tax authorities in accordance with regulations herein.”

5. Point dd is added to clause 1, point b clause 2 is amended, clause 2a is added following clause 2, and clause 3 Article 8 is amended as follows:

a) Point dd is added to clause 1 as follows:

“dd) E-commerce or digital platform-based business activities and other services performed and provided by foreign suppliers that do not establish permanent establishments in Vietnam.”

b) Point b clause 2 is amended as follows:

“b) Organizations or individuals in free trade zones that sell goods or provide services to the domestic market, sell goods or provide services to other organizations/individuals in free trade zones, or sell goods or provide services to a foreign market. In such cases, invoices must bear the phrase “Dành cho tổ chức, cá nhân trong khu phi thuế quan” (“For organizations/individuals in free trade zones”).

Export processing enterprises that perform other business activities (in addition to export processing activities as prescribed by law on industrial parks and export-processing zones) and declare VAT using direct method shall use invoices according to provisions of point a of this clause. Export processing enterprises that declare VAT using credit-invoice method shall use invoices according to provisions of clause 1 of this Article.”

c) Clause 2a is added following clause 2 as follows:

“2a. Electronic commercial invoices are invoices used by organizations, enterprises or individuals (exporters) that export goods or provide services to foreign countries and meet conditions for transmitting data on electronic commercial invoices to tax authorities using electronic means. Each electronic commercial invoice must contain adequate information as prescribed in Article 10 hereof and be issued in the standard data format regulated by the tax authority as prescribed in Article 12 hereof.

Where an exporter fails to meet conditions for transmitting data on electronic commercial invoices to tax authorities using electronic means, the exporter shall use either electronic VAT invoices or electronic sales invoices.”

d) Clause 3 is amended as follows:

“3. E-invoices for sale of public property are issued when selling or transferring public property in accordance with regulations of law on management and use of public property.”

6. Clause 1, clause 2, point a, point e, point l, point m, point n clause 4 Article 9 are amended, and point p, point q, point r are added to clause 4 Article 9 as follows:

a) Clauses 1 and 2 are amended as follows:

“1. Time of issue of an invoice for sale of goods (including sale or transfer of public property and sale of national reserve goods) is the time of transfer of the right to own or use goods to the buyer, irrespective of whether the payment of the invoiced amount is made or not.

Regarding export of goods (including processing of goods for export), the time of issue of an electronic commercial invoice, electronic VAT invoice or electronic sales invoice shall be determined by the seller provided that such an invoice must be issued no later than the working day following the day on which the goods are granted customs clearance in accordance with regulations of law on customs.

2. Time of issue of an invoice for provision of services is the time of completion of provision of services (including provision of services to foreign organizations or individuals), irrespective of whether the payment of the invoiced amount is made or not. In case a service is provided with payments collected in advance or during the provision of that service, time of issue of an invoice is the time of each payment (excluding payment of deposited amounts or advance payments which are made to ensure the performance of contracts for provision of accounting, audit, financial consulting or taxation services; valuation services; technical survey and design services; supervision consulting services; investment project formulation services).”

b) Point a, point e, point l, point m, point n clause 4 are amended as follows:

“a) In cases where a good is sold or a service is provided regularly and in large quantities, and needs time for data checking and verification between the seller or service provider and its clients/partners such as air transport support services, supply of aviation fuel to airlines, supply of electricity (except the case prescribed in Point h of this Clause), railway transport support services, supply of water, television services, television advertising services, e-commerce services, postal and delivery services (including agency services, cash collection and payment services), telecommunications services (including value-added telecommunications services), logistics services, IT services (except the case prescribed in Point b of this Clause) which are periodically provided, banking services (except lending activities), international money transfer services, securities and computer-drawn lottery services, collection of road user charges between investors and collection service providers, and other cases as prescribed by the Minister of Finance, time of issue of an invoice is the time of completion of data checking and verification between the parties, provided that such an invoice must be issued no later than the 07th of the month following the month in which the service is provided or within 07 days after the end of a

cycle. This cycle shall be agreed upon between the goods seller or service provider and the buyer.”

“e) For exploration, extraction and processing of crude oil: Time of issue of an invoice for sale of crude oil, condensate and products processed from crude oil (including product offtake as undertaken by the Government) is the time of successful determination of the official selling price by the buyer and the seller, irrespective of whether the payment of the invoiced amount is made or not.

Regarding the sale of natural gas, associated gas or coal gas which is transported through pipelines to buyers, time of issue of an invoice is the time of agreement on the quantity of gas delivered in a month by the buyer and seller provided that such an invoice must be issued no later than the final date of the time limit for declaring and paying tax for the month in which tax obligations occur in accordance with regulations of law on taxation.

If the time of issue of invoices is provided for in an underwriting agreement or commitment given by the Government, invoices shall be issued according to the provisions of such Government’s underwriting agreement or commitment.”

“l) Time of issue of an invoice for lending activities shall be determined according to the interest payment term specified in the credit agreement signed by and between the credit institution and borrower, except the case where an interest amount cannot be collected and is recorded by the credit institution as an off-balance-sheet item in accordance with regulations of law on extension of credit, the invoice shall be issued when receiving such interest amount paid by the borrower. In case the interest is paid before its due date under the credit agreement, the invoice shall be issued when receiving such early repayment of interest.

Regarding foreign exchange agency activities and provision of foreign currency receipt and payment services for economic organizations of credit institutions, time of issue of an invoice is the time of foreign exchange or the time of completion of provision of foreign currency receipt and payment services.

m) In case of provision of passenger transport services by taxis equipped with taxi fare calculation software as prescribed by law: At the end of the trip, the enterprise or cooperative that provides passenger transport services by taxis equipped with taxi fare calculation software shall concurrently issue an e-invoice to the client and transmit such e-invoice data to the tax authority as prescribed.

n) With regard to a health facility that uses software for managing medical examination and treatment, and hospital fees, if physical receipt (hospital fee receipt or medical service charge receipt) is printed out upon each provision of medical service or x-ray or testing services, and stored on its IT system, and the client (i.e. patient) does not make request for invoices, at the end of each day, the health facility shall, based on information on medical services provided and contained in physical receipts, issue e-invoices for its medical services provided in the day, and send them to clients at their request.

The health facility shall also issue an invoice to the social insurance agency when it receives reimbursement of costs of medical examination and treatment services provided for health insurance card holders from the social insurance agency.”

c) Point p, point q and point r are added to clause 4 as follows:

“p) Time of issue of an invoice in insurance business sector is the time of recording of revenues from insurance business as prescribed in the law on insurance business.

q) Regarding traditional lottery products and instant lottery games in which preprinted lottery tickets of various face values are sold to clients, after taking back packs of unsold tickets and before the next drawing, the lottery enterprise shall issue an authenticated electronic VAT invoice for each lottery agent that is either an organization or an individual for the quantity of lottery tickets sold in the period, and send it to the tax authority for grant of authentication code.

r) Regarding casino business and prize-winning electronic games, e-invoices must be issued within 01 day from the end of the revenue determination date, and the enterprise providing casino and prize-winning electronic games shall transmit the data recording total amount received (including amounts earned from exchange of tokens for gamblers at casino cages or gaming tables and amounts collected from gaming machines) minus amounts paid to gamblers (prize money or amounts paid for re-exchange of unused tokens) using Form No. 01/TH-DT in Appendix IA enclosed herewith to the tax authority at the same time when it transmits e-invoice data. The revenue determination date means the length of time starting from 00:00 to 23:59 of the same day.”

7. Clause 5, point a clause 6, clause 9, point c clause 14 Article 10 are amended, point l is added to clause 14 and clause 17 is added to Article 10 as follows:

a) Clause 5 is amended as follows:

“5. Name, address, TIN or code of unit having relationship with state budget or personal identification number of the buyer

a) If the buyer is a business establishment that has a TIN, the buyer’s name, address and TIN written on the invoice shall be same as those written on the certificate of enterprise registration, certificate of branch registration, certificate of household business registration, taxpayer registration certificate, TIN notification, investment registration certificate, or certificate of cooperative registration. If the buyer is a unit having relationship with state budget, the name, address and code of the unit having relationship with state budget written on the invoice shall include the granted code of the unit having relationship with state budget.

If the buyer’s name or address is too long, the seller may shorten some common nouns (such as P instead of “Phường” (ward), Q instead of “Quận” (district), TP instead of “Thành Phố” (city), TNHH instead of “Trách nhiệm Hữu hạn” (limited liability), KCN instead of “khu công nghiệp” (industrial park), SX instead of “sản xuất” (manufacturing/ production), CN instead of “Chi nhánh” (branch), etc.) as long as the house number, names of the street, ward, district, city, name

of the company are written and conformable with business registration or tax registration of the company.

b) If the buyer does not have a TIN, the invoice will not have the buyer's TIN. In case of sale of special goods/services to an individual mentioned in clause 14 of this Article, the buyer's name and address are not mandatory on the invoice. In case of sale of goods/services to a foreigner in Vietnam, the buyer's information and address may be replaced with information in his/her passport or travel document and his/her nationality. The buyer's TIN or personal identification number which is provided by the buyer must be written on the invoice."

b) Point a clause 6 is amended as follows:

"a) Name, unit, quantity, unit price:

a.1) Name of good/service is written on the invoice in Vietnamese language. If the goods fall into different categories, their names shall contain the categories (e.g. Samsung phone, Nokia phone, food or drink product, etc.). In case the right to use or ownership of the goods has to be registered, the invoice shall bear the number or symbol of the goods that is needed for registration (e.g. chassis number, engine number of a vehicle, address, level, dimensions and number of stories of a house, etc.). In case of transport service, the invoice shall indicate the vehicle's plate number and voyage (place of departure - place of arrival). If a transport company provides digital platform-based goods transport services or provides transport services in e-commerce sector, the invoice shall indicate the name of goods transported, name, address, TIN or personal identification number of the consigner.

If a foreign language text is necessary, it must be placed between parentheses () or next to the Vietnamese text, in which case it must be smaller than the Vietnamese text. If the good or service has a pLU code, both the name and the pLU code must be written on the invoice.

a.2) Unit: determined by the seller according to the nature and characteristics of the goods. It can be a unit of measurement (e.g. tonne, kg, g, mg, tael, ounce, piece, box, can, pack, tube, m³, m², m, etc....). An invoice for provision of services does not necessarily have the item "đơn vị tính" (unit). The unit of services is the time of provision of the services and contents of the services.

a.3) Quantity: written by the seller in Arabic numerals according to the unit of goods/services. Regarding special goods or services such as supply of electricity, water, telecommunications services, IT services, television services, postal and delivery services, banking, securities or insurance services for which invoices may be issued for each cycle, medical examination and treatment and other cases, as prescribed by the Minister of Finance, where invoices may be issued after completion of data checking and verification, the seller may accompany a list of goods/services with the issued invoice; this list shall be retained together with the issued invoice to serve inspections by competent authorities.

Regarding use of goods/services for sales promotion as prescribed by law on commerce, gifting or donation of goods/services in accordance with regulations of law, an invoice for total value of goods/services used for sales promotion, gifted or donated shall be issued and accompanied with

the list of goods/services used for sales promotion, gifted or donated. The organization that uses goods/services for sales promotion or gifts or donates goods/services shall retain all relevant documents on their sales promotion program, gifting or donation and provide them at the request of competent authorities, assume responsibility for the accuracy of information on transactions and provide the detailed statement of goods/service at the request of competent authorities. An invoice must be also issued to a client for each transaction at his/her request.

The invoice must bear the text “kèm theo bảng kê số..., ngày...tháng...năm” (“This invoice is accompanied by the list No.....date....”). This list shall bear the seller’s name, TIN and address, name, quantity and unit of goods/services, total amount payable, date of issue, name and signature of the person preparing the list. If the seller pays VAT adopting the credit-invoice method, the list must have the items “thuế suất thuế giá trị gia tăng” (VAT rate) and “tiền thuế giá trị gia tăng” (VAT amount). Total amount payable must be same as that specified on the VAT invoice. Goods/services sold shall be enumerated in chronological order. The list must bear the text “kèm theo hóa đơn số....ngày... tháng... năm” (“This list is accompanied with the invoice No.....date....”).

a.4) Unit price: written by the seller according to the unit of goods/services. If the invoice is accompanied by a list of goods/services supplied, this invoice does not necessarily bear the unit price.”

c) Clause 9 is amended as follows:

“9. The date of the digital signature on an e-invoice is the date on which the seller or buyer adds his/her digital signature to that e-invoice and expressed in "ngày, tháng, năm" (day/month/year) format of the calendar year. If the date of a digital signature on an issued e-invoice is different from the issuance date of the e-invoice, the date of the digital signature and the date on which the issued invoice is sent to the tax authority for grant of authentication code (for an authenticated invoice) or the date on which the e-invoice data is transferred to the tax authority (for an unauthenticated invoice) shall not be later than the working date following the issuance date of the invoice (unless data is sent using a datasheet as prescribed in point a.1 clause 3 Article 22 hereof). The date of tax declaration by the seller shall be the issuance date of the invoice; the date of tax declaration by the buyer shall be the date of receipt of the invoice which is issued in the correct format and contains adequate information as prescribed in Article 10 hereof.”

d) Point c is amended and point l is added to clause 14 as follows:

“c) The e-invoice issued by a supermarket or shopping mall to a non-business buyer does not necessarily bear the buyer’s name, address, TIN and digital signature.

E-invoices for sale of oil and gas to non-business individuals do not necessarily bear the buyer’s name, address, TIN and digital signature.”

“l) E-invoices issued for provision of casino services or prize-winning electronic games do not necessarily bear the buyer’s name, address, TIN and digital signature.”

dd) Clause 17 is added as follows:

“17. VAT invoice cum refund claim must have adequate contents as prescribed in this Article. The Minister of Finance of Vietnam shall provide specific guidelines on this clause.”

8. Heading and contents of Article 11 are amended as follows:

“Article 11. E-invoices generated by POS cash registers

1. Any household business or individual business that is prescribed in clause 1 Article 51 and has annual revenue of at least VND 01 billion, those prescribed in clause 2 Article 90, clause 3 Article 91 of the Law on Tax Administration No. 38/2019/QH14 and enterprises selling goods and providing services, including sale of goods or provision of services directly to consumers (shopping malls; supermarkets; retailers (except automobiles, motorcycles, motorbikes and other motor vehicles); foods and drinks; restaurants; hotels; passenger transport services, road transport support services, arts, entertainment, cinema and other personal services as prescribed in Vietnam Standard Industrial Classification) shall use e-invoices generated from POS cash registers.

2. An e-invoice generated by POS cash registers must meet the following rules:

a) It must be recognizable as the e-invoice generated by POS cash register;

b) Digital signature on that e-invoice is optional;

c) The spending on goods or services written in the invoice (or is described in the scanned invoice or the information search result on the e-invoice page in the General Department of Taxation’s web portal) which is generated by a POS cash register may be defined as an expense supported by adequate legal invoices and records upon determination of tax obligations.

3. An e-invoice generated by POS cash register shall contain the following information:

a) The seller’s name, address and TIN;

b) The buyer’s name, address and TIN/personal identification number/telephone number (if requested by the buyer);

c) Name of goods/services, unit price, quantity and payment price. If an organization or enterprise pays taxes using the credit-invoice method, the selling price exclusive of VAT, VAT rate, total VAT payable, and total amount payable inclusive of VAT must be clearly written on the e-invoice;

d) Issuance date of the invoice;

dd) The tax authority’s identification code or electronic data allowing the buyer to access and declare information contained in the e-invoice generated by POS cash register.

The seller shall send the e-invoice to the buyer by electronic means (message, email and other means) or provides the link or QR code for the buyer to search for and download the e-invoice.”

9. Clause 3 Article 12 is amended as follows:

“3. The General Department of Taxation shall develop the format of transaction-related information and method for transmitting and receiving data to and from tax authorities. Regarding a VAT invoice cum refund claim, the General Department of Vietnam Customs shall develop the format of transaction-related information sections for the customs authority and the commercial bank that acts as a tax refund agent. The General Department of Taxation shall announce the format of transaction-related information and method for transmitting and receiving data to and from tax authorities for consistent application; provide tools for display of e-invoice contents in accordance with regulations herein.”

10. Clause 2 and points c, g clause 3 Article 13 are amended as follows:

a) Clause 2 is amended as follows:

“2. Issuance and tax declaration upon tax authority’s issuance of authenticated e-invoice at each time when a transaction occurs:

a) Types of invoices to be issued at each time when a transaction occurs

a.1) Authenticated e-invoices that are sales invoices are issued at each time when a transaction occurs in the following cases:

a.1.1) A household business or individual business specified in clause 4 Article 91 of the Law on Tax Administration No. 38/2019/QH14 is not qualified to use authenticated e-invoices but needs to provide invoices for their clients;

a.1.2) A non-business organization sells goods or provides services on an occasional basis;

a.1.3) An enterprise liquidates its assets after dissolution, bankruptcy or TIN invalidation and needs to provide invoices for the buyers;

a.1.4) An enterprise, economic organization, household business or individual business pays VAT using direct method and:

a.1.4.1) ceases business operation but has not yet completed procedures for TIN invalidation, liquidates assets and goods and thus needs to provide invoices for the buyers;

a.1.4.2) suspends business operation and needs to provide invoices for customers to perform the contracts signed before the date on which such business suspension is notified by the tax authority;

a.1.4.3) is banned from using invoices by the tax authority;

a.1.4.4) is following bankruptcy proceedings but still engages in business under the Court's supervision;

a.1.4.5) An enterprise, economic organization, other organization, household business or individual business is providing explanations or submitting additional documents as prescribed in point d clause 2 Article 16 of this Decree;

a.2) Authenticated e-invoices that are VAT invoices are issued at each time when a transaction occurs in the following cases:

a.2.1) An enterprise, economic organization or other organization pays VAT using the credit-invoice method and:

a.2.1.1) ceases business operation but has not yet completed procedures for TIN invalidation, liquidates assets and goods and thus needs to provide invoices for the buyers;

a.2.1.2) suspends business operation and needs to provide invoices for customers to perform the contracts signed before the date on which such business suspension is notified by a competent authority;

a.2.1.3) is banned from using invoices by the tax authority;

a.2.1.4) is following bankruptcy proceedings but still engages in business under the Court's supervision;

a.2.1.5) is providing explanations or submitting additional documents as prescribed in point d clause 2 Article 16 of this Decree.

a.2.2) In case a state agency or organization that does not pay VAT using the credit-invoice method sells its assets at auction (except sale of public property as prescribed in clause 3 Article 8 hereof) and the selling price is inclusive of VAT as announced in the auction documents approved by a competent authority, VAT invoices shall be provided for giving to the buyers.

b) Enterprises, economic organizations, other organizations, household businesses and individual businesses eligible for authenticated e-invoices which are provided at each time when a transaction occurs shall submit an application for provision of authenticated e-invoices which is made using form No. 06/DN-PSDT in Appendix IA enclosed herewith to the tax authority and enter the General Department of Taxation's web portal to generate e-invoices.

They shall prepare tax declaration dossiers in accordance with regulations of the law on tax administration.

A taxpayer that is eligible for provision of sales invoices at each time when a transaction occurs as prescribed in point a.1 clause 2 of this Article shall fully pay the tax amount written on the invoice to be provided in accordance with regulations of laws on VAT, PIT and corporate

income tax or the tax amounts payable as prescribed in the law on tax administration and other taxes and fees (if any).

A taxpayer that is eligible for provision of VAT invoices at each time when a transaction occurs as prescribed in point a.2 clause 2 of this Article shall fully pay the VAT amount written on the VAT invoice to be issued at each time when a transaction occurs or amounts payable as prescribed in the law on tax administration.

After the enterprise, economic organization, other organization, household business or individual business has fully paid tax or amounts payable within the same working day or by the end of the next working day, the tax authority shall issue its identification code for the generated e-invoice.

The enterprise, economic organization, other organization, household business or individual business shall be held responsible for the accuracy of information on the e-invoices generated at each time when a transaction occurs and granted identification code by the tax authority. In case of correction or replacement of an e-invoice issued at each time a transaction occurs, the enterprise, economic organization, other organization, household business or individual business shall submit an application for provision of authenticated e-invoices which is made using form No. 06/DN-PSDT in Appendix IA enclosed herewith to the tax authority in order to be provided with an e-invoice used for correcting or replacing the previous one. Issuance of correction or replacing invoices shall comply with provisions of Article 19 of this Decree and payment of taxes and other amounts payable to state budget which are determined on the basis of the increase in revenues written on the invoice shall comply with regulations of law on tax administration.

c) Tax authorities competent to provide authenticated e-invoices at each time when a transaction occurs

c.1) For organizations and enterprises: The tax authority in charge of the area where the organization or enterprise has followed taxpayer registration or business registration procedures, or the area where it is headquartered, or the area written on its establishment decision, or the area in which goods are sold or services are supplied.

c.2) For household businesses and individual businesses

c.2.1) A household business or individual business with a fixed business location shall submit an application for provision of authenticated e-invoices at each time when a transaction occurs to the Sub-department of taxation of the district where its business operations are performed.

c.2.2) A household business or individual business without a fixed business location shall submit an application for provision of authenticated e-invoices at each time when a transaction occurs to the Sub-department of taxation of the district where they reside or follow business registration procedures.”

b) Points c and g clause 3 are amended as follows:

“c) E-invoices used by exporters (including processors of goods for export) when exporting goods or services with issuance of e-invoices: electronic commercial invoices or electronic VAT invoices or electronic sales invoices. The invoicing time shall comply with provisions in clause 1 Article 9 of this Decree.

When delivering goods to the border checkpoint or customs post where export procedures are followed, the exporter shall use either the delivery and internal transfer note or e-invoice as a proof for goods circulation.”

“g) In case of transfer of assets from a parent company to its financially dependent unit or vice versa, or transfer of assets between financially dependent units of an organization; transfer of assets upon split-off, split-up, consolidation, merger or conversion of business type of an enterprise, the transferor shall issue an asset transfer order which is accompanied with adequate documents on the origin of assets. Invoices are not required in this case.”

11. Clause 1 is amended, clause 1a is added following clause 1, clauses 2 and 4 Article 15 are amended as follows:

a) Clause 1 is amended as follows:

“1. Enterprises, economic organizations, other organizations, household businesses and individual businesses that are not suspended from use of e-invoices as prescribed in clause 1 Article 16 hereof shall apply for use of e-invoices (including e-invoices for sale of public property or national reserve goods) through e-invoice service providers.

In case of free-of-charge use of authenticated e-invoices, tax authorities or agencies assigned to take charge of disposing of public property as prescribed by law on management and use of public property, applications for use of e-invoices may be submitted through the General Department of Taxation’s web portal or the e-invoice service provider entrusted by the General Department of Taxation to provide free of charge authenticated e-invoices.

If enterprises transmit e-invoice data directly to tax authorities, they shall submit applications for use of e-invoices via the General Department of Taxation’s web portal.

In case foreign suppliers that do not establish permanent establishments in Vietnam engage in e-commerce, digital platform-based business and provide other services, and voluntarily register for use of e-invoices in accordance with regulations herein, they shall submit applications for use of e-invoices via the General Department of Taxation’s web portal dedicated to foreign suppliers that do not establish permanent establishments in Vietnam.

An application for use of e-invoices shall be made using Form No. 01/DKTD-HDDT in Appendix IA enclosed herewith.

An electronic acknowledgement of receipt of application for use of e-invoices which is made using Form No. 01/TB-TNDT in Appendix IB enclosed herewith shall be sent from the General

Department of Taxation's web portal to the e-invoice service provider if that application is submitted through the e-invoice service provider.

If an enterprise, economic organization, other organization, household business, individual business, or foreign supplier that does not establish any permanent establishment in Vietnam and engages in e-commerce, digital platform-based business and provide other services in Vietnam applies for use of e-invoices directly on the General Department of Taxation's web portal, an electronic acknowledgement of receipt of application for use of e-invoices, made using the form No. 01/TB-TNDT in Appendix IB enclosed herewith, shall be sent from the General Department of Taxation's web portal directly to the applicant via its email registered with the tax authority."

b) Clause 1b is added following clause 1 as follows:

"1a. In case an enterprise, economic organization, other organization, household business or individual business applies for use of e-invoices:

a) Within 01 working day from its receipt of the application, an automatic comparison of information (including biometric information according to the Government's regulations on electronic identification and authentication and the roadmap of tax authorities) on the legal representative or representative of a household business, individual business or sole proprietor that applies for use of e-invoices between the enterprise registration, tax registration databases and the National population database or the electronic identification and authentication system shall be carried out on the General Department of Taxation's web portal. If the information is not matched, a notice of refusal of the application for use of e-invoices shall be automatically sent from the General Department of Taxation's web portal to the taxpayer within the same working day or by the end of the next working day. Such notice also indicates the pieces of information which are not yet matched for the taxpayer to modify their information provided in the submitted application or request the competent police offices to correct information included in the National population database or electronic identification and authentication system. If the information is matched, an automatic request for verification of information shall be sent from the General Department of Taxation's web portal to the taxpayer through email or telephone number of the sole proprietor or legal representative or representative of the household business or the individual business provided in their application for tax registration or enterprise registration. The taxpayer is required to reply to this request within the same working day or by the end of the next working day. Over this time limit, if the taxpayer fails to reply to this request or makes unsuccessful verification, a notice of refusal of the application for use of e-invoices shall be automatically sent from the General Department of Taxation's web portal to the taxpayer within the same working day or by the end of the next working day. Tax authorities shall apply biometric technology to processing of applications for use of e-invoices in conformity with regulations of law.

b) In case the taxpayer gives a verification reply within the prescribed time limit on the General Department of Taxation's web portal and falls into neither of these cases: the legal representative of the enterprise or organization, or representative of household business, or sole proprietor, or individual business has acted or is acting as the legal representative or representative or sole proprietor of another enterprise or organization or household business or sole proprietorship, or

is also the individual business whose TIN status indicates that the taxpayer does not carry out business at the registered business location, the taxpayer has shut down business but not yet completed procedures for TIN invalidation, or the taxpayer has suspended its business but not yet fulfilled tax obligations; the taxpayer commits a violation against regulations on taxes, invoices and records according to the Minister of Finance's guidelines, within the next working day, the tax authority shall issue a notice of approval of its application for use of e-invoices as prescribed in clause 2 of this Article.

c) In case the information is matched and the taxpayer gives a verification reply within the prescribed time limit on the General Department of Taxation's web portal but the taxpayer falls into one of the following cases: the legal representative of the enterprise or organization, or representative of household business, or sole proprietor, or individual business has acted or is acting as the legal representative or representative or sole proprietor of another enterprise or organization or household business or sole proprietorship, or is also the individual business whose TIN status indicates that the taxpayer does not carry out business at the registered business location, the taxpayer has shut down business but not yet completed procedures for TIN invalidation, or the taxpayer has suspended its business but not yet fulfilled tax obligations; the taxpayer commits a violation against regulations on taxes, invoices and records; the taxpayer poses high tax risks according to the Minister of Finance's guidelines, within 01 working day from the date of receipt of the application for use of e-invoices, the tax authority shall send a request for provision of explanations or additional information which is made using Form No. 01/TB-BSTT-NNT enclosed with the Decree No. 126/2020/ND-CP to the taxpayer or the supervisory tax authority shall carry out physical verification to the taxpayer's registered business location in accordance with regulations of law on tax administration.

The taxpayer shall provide explanations or additional information and documents within 02 working days from its receipt of the request from the tax authority.

d) If the tax authority is satisfied by the explanations or additional information and documents provided by the taxpayer or, according to the physical verification results, the taxpayer is still operating at its registered business location, the taxpayer's supervisory tax authority shall issue a notice of approval of application for use of e-invoices to the taxpayer. If over the prescribed time limit, the taxpayer fails to provide convincing explanations or additional information, or according to the physical verification results, the taxpayer is found not to operate at its registered business location, within the next working day, the tax authority shall issue a notice of refusal of application for use of e-invoices to the taxpayer which must clearly state reasons for such refusal as prescribed in clause 2 of this Article.”

c) Clause 2 is amended as follows:

“2. The tax authority shall send an electronic notice of approval or refusal of the application for use of e-invoices, prepared according to Form No. 01/TB-DKDT in Appendix IB enclosed herewith, through the e-invoice service provider or directly to the applicant (i.e. enterprise, economic organization, other organization, household business or individual business).

In case an enterprise or economic organization that registers for direct transmission of e-invoice data to the tax authority as prescribed in point b clause 3 Article 22 hereof has received a notice of approval of use of e-invoices (Form No. 01/TB-DKDT in Appendix IB enclosed herewith) from the tax authority but does not yet cooperate with the General Department of Taxation to complete IT infrastructure configuration and testing for connection, data transmission and receipt, within 05 working days from their receipt of Form No. 01/TB-DKDT from the tax authority, it shall complete preparation of IT infrastructure conditions and request the General Department of Taxation to make connection. The connection shall be made within 10 working days after the General Department of Taxation receives the request. If the result of connection, data transmission and receipt testing is satisfactory, the enterprise or economic organization shall transmit e-invoice data directly to the tax authority as prescribed in Article 22 hereof. After 05 working days from receipt of form No. 01/TB-DKDT from the tax authority, if the enterprise or economic organization fails to request the General Department of Taxation to make connection or the result of connection, data transmission and receipt testing is unsatisfactory, it shall apply for modification of the submitted application for use of e-invoices using form No. 01/DKTD-HDDT in Appendix IA enclosed herewith, and transmit e-invoice data through the organizations that make connections for receiving, transmitting and storing e-invoice data with tax authorities.”

d) Clause 4 is amended as follows:

“4. An enterprise, economic organization, other organization, household business or individual business may make changes in information provided in their application for use of e-invoices as prescribed in clause 1 of this Article as follows:

a) In case the taxpayer makes changes in information on use of e-invoices as a result of changes in information on their legal representative, representative of household business, individual business, capital-contributing member(s) or sole proprietor, procedures for making such changes shall be followed as prescribed in clause 1a of this Article.

b) In case the taxpayer makes changes in information on use of e-invoices in a case other than that prescribed in point a of this clause, a request for information verification shall be sent from the General Department of Taxation’s web portal to the taxpayer through email or telephone number of the sole proprietor or legal representative provided in their application for tax registration.

Upon completion of procedures for making changes, the enterprise, economic organization, other organization, household business or individual business shall send a notice of changes which is made using Form No. 01/DKTD-HDDT in Appendix IA enclosed herewith to the tax authority through the General Department of Taxation’s web portal or through the e-invoice service provider, except the cases of suspension of use of e-invoices as prescribed in clause 1 Article 16 hereof. The application for approval of changes in registration information shall be received through the General Department of Taxation’s web portal and processed by the tax authority according to the provisions in Clause 2 of this Article.

c) In case a parent company needs to use data of its branches or financially dependent units, a request made using Form No. 01/DKTD-HDDT in Appendix IA enclosed herewith shall be sent directly to its supervisory tax authority.”

12. Clauses 1 and 2 Article 16 are amended as follows:

“1. Enterprises, economic organizations, other organizations, household businesses and individual businesses shall cease using authenticated e-invoices, unauthenticated e-invoices or e-invoices generated from POS cash registers in the following cases:

a) An enterprise, economic organization, other organization, household business or individual business has its TIN invalidated;

b) An enterprise, economic organization, other organization, household business or individual business is not operating at the registered address as verified and announced by the tax authority;

c) An enterprise, economic organization, other organization, household business or individual business suspends their business; suspends their use of e-invoices according to their notice (Form No. 01/DKTD-HDDT in Appendix IA enclosed herewith) sent to the tax authority; a household business or individual business changes tax declaration method from declaration to payment of presumptive tax or payment of tax at each time when a transaction occurs according to the tax authority’s notice;

d) An enterprise, economic organization, other organization, household business or individual business ceases using e-invoices according to the tax authority’s notice for the purpose of enforcement of payment of tax debts;

dd) E-invoices are used to sell smuggled goods, banned goods, counterfeits, goods infringing upon intellectual property rights as detected and informed by competent authorities;

e) Use of e-invoices by for short selling of goods or services for the purpose of appropriating money of others as detected, charged and informed by competent authorities; tax authorities are requested by police offices, procuracies or courts to stop the use of e-invoices by the organizations or individuals that committed the mentioned violation;

g) An enterprise is requested by a business registration authority or competent authority to suspend its operation in a conditional business line when it is found to have failed to meet conditions for this line as prescribed by law, or a taxpayer commits a violation against regulations on taxation and invoices as detected and informed by a competent authority;

h) If an enterprise, economic organization, other organization, household business or individual business that is using e-invoices generated from POS cash registers no longer meets conditions for use of e-invoices generated from POS cash registers set out in clause 1 Article 11 hereof as a result of changes in its business lines, the tax authority shall issue a notice of suspension of use of -invoices generated from POS cash registers to the taxpayer;

i) If the tax authority, through inspection, discovers that a taxpayer performs acts of tax evasion or a taxpayer is established for the purposes of trading and using illegal e-invoices or illegally using e-invoices for tax evasion, the tax authority shall issue a notice of suspension of use of e-invoices and the taxpayer shall face penalties as prescribed by law according to the procedures in point c clause 2 of this Article;

k) Where a taxpayer is found to pose very high tax risks, the tax authority shall issue a notice of suspension of use of e-invoices as prescribed in point d clause 2 of this Article.

2. Procedures for suspension of use of e-invoices:

a) The General Department of Taxation's web portal stops receiving e-invoices and shall not send notices of suspension of use of e-invoices to the taxpayers in the cases prescribed in points a, b, d and household businesses or individual businesses that change their tax accounting method as prescribed in point c clause 1 of this Article from the day on which their TIN is invalidated or from the day on which the tax authority issues a notice that the taxpayer is not operating at the registered location or issues a decision to enforce payment of tax debts.

b) The General Department of Taxation's web portal sends an electronic notice of suspension of use of e-invoices or suspension of use of e-invoices generated from POS cash register (Form No. 01/TB-NSD in Appendix IB enclosed herewith) and stops receiving e-invoices or e-invoices generated from POS cash register from the taxpayers in the cases prescribed in points c, h clause 1 of this Article upon its receipt of a competent authority's notice of business suspension or a taxpayer's notice of business suspension or suspension of use of e-invoices.

c) The head of the taxpayer's supervisory tax authority shall issue electronic notices of suspension of use of e-invoices to the taxpayers in the cases prescribed in points e, i clause 1 of this Article (Form No. 01/TB-NSD in Appendix IB enclosed herewith) from its receipt of a competent authority's notice.

d) The head of the taxpayer's supervisory tax authority shall issue electronic notices to the taxpayers in the cases prescribed in points dd, g clause 1 of this Article within 01 working day after its receipt of the notice from a competent authority or immediately after the taxpayer is found to pose very high tax risks as prescribed in point k clause 1 of this Article in order to request the taxpayer to provide explanations or additional information and documents concerning its use of e-invoices.

d.1) The taxpayer must provide explanations or additional documents as requested within 02 working days from its receipt of the electronic notice from the tax authority. Such explanations or additional documents may be provided directly or in writing for the tax authority.

d.2) The taxpayer continues using e-invoices or provides additional explanations. To be specific:

d.2.1) If the taxpayer provides adequate explanations or additional information and documents to prove that it has used e-invoices in conformity with regulations of law, it shall continue using e-invoices.

d.2.2) If the explanations or additional information and documents provided by the taxpayer are not sufficient to prove that the taxpayer has used e-invoices in conformity with regulations of law, within the same working day, the tax authority shall send the 2nd notice requesting the taxpayer to provide additional information and documents. The taxpayer must provide explanations or additional information documents as requested within 02 working days from its receipt of the 2nd electronic notice from the tax authority.

d.3) If the taxpayer fails to provide explanations or additional information and documents within the requested time limit, the tax authority shall issue a notice of suspension of use of authenticated e-invoices or suspension of use of unauthenticated e-invoices (using Form No. 01/TB-NSD in Appendix IB enclosed herewith), and take further actions as prescribed.”

13. Heading and contents of Article 19 are amended as follows:

“Article 19. Replacement and correction of e-invoices

1. In case its issued e-invoice is found erroneous (including an authenticated e-invoice or unauthenticated e-invoice on which data has been sent to the tax authority), the seller shall take the following actions:

a) If the buyer’s name or address is wrong but the TIN and other information are correct, the seller shall inform the buyer of the errors and is not required to re-issue the invoice. The seller shall send a notice of erroneous e-invoice (using Form No. 04/SS-HDDT in Appendix IA enclosed herewith) to the tax authority.

b) If information about TIN, amount, tax rate, tax amount or specifications and/or quality of goods written on the invoice is wrong, the e-invoice shall be corrected or replaced as follows:

b.1) The seller shall create an e-invoice to correct the erroneous one.

The correction e-invoice shall bear the text “Điều chỉnh cho hóa đơn Mẫu số... ký hiệu... số... ngày... tháng... năm” (“This invoice is issued to correct the invoice form No....., reference No....., No.....dated.....”).

b.2) The seller issues a new e-invoice to replace the erroneous one.

The replacing e-invoice shall bear the text “Thay thế cho hóa đơn Mẫu số... ký hiệu... số... ngày... tháng... năm” (“This invoice replaces the invoice form No....., reference No....., No.....dated.....”).

The seller shall add its digital signature on the new e-invoice which is issued to correct or replace the erroneous one, then send it to the buyer (in case of unauthenticated invoices) or send it to the tax authority for its grant of a new authentication code (in case of authenticated invoices).

If information on the buyer, name of goods, unit price and/or tax rate on multiple invoices issued to the same buyer in a month is wrong, the seller shall be allowed to issue an invoice to correct

or replace all of the erroneous ones issued in the month and accompany it with a list of erroneous e-invoices which is made using Form No. 01/BK-DCTT in Appendix IA enclosed herewith.

Before correcting or replacing an erroneous invoice issued to the buyer that is an enterprise, economic organization, other organization, household business or individual business, as prescribed in point b of this clause, the seller and the buyer shall reach a written agreement clearly indicating the errors; in case the buyer is an individual, the seller shall inform the erroneous invoice to the buyer or on the seller's website (if any). Such a written agreement shall be kept by the seller and presented at request.

c) In the civil aviation branch, ticket change/refund invoices are considered as correction invoices without bearing the text “Điều chỉnh tăng/giảm cho hóa đơn Mẫu số... ký hiệu... ngày... tháng... năm” (“Making an increase/decrease in the invoice form No....., reference No..... dated.....”). Airlines are allowed to issue invoices in case of change/refund of tickets issued by their agents.

2. In case the tax authority discovers the errors on authenticated or unauthenticated e-invoices, it shall send a notice (using Form No. 01/TB-RSDT in Appendix IB enclosed herewith) to the seller to check such errors.

The seller shall check the errors according to the tax authority's notice and correct or replace the erroneous invoice as prescribed in clause 1 of this Article.

3. In case the seller send a notice (Form No. 04/SS-HDDT in Appendix IA enclosed herewith) to the tax authority as prescribed in point a clause 1 of this Article, an automatic notice of receipt (Form No. 01/TB-SSDT in Appendix IB enclosed herewith) shall be sent from the General Department of Taxation's web portal.

4. Invoices issued to correct the issued e-invoices in some cases:

a) If, upon actual payment or final statement, there are changes in the value/quantity of goods or services written on an e-invoice which is issued when selling goods or providing services and is not erroneous according to the conclusion given by a competent authority as prescribed in relevant law, the seller shall issue a new e-invoice for the difference which must correctly reflect the transaction (use the minus sign (-) to indicate a negative difference and the plus sign (+) to indicate a positive difference).

b) In case of quantity or turnover discount, the discount amount shall be reflected on the invoice issued for the last shipment or the next period, provided that total discount shall not exceed the value of goods or services written on such invoice, or a correction invoice shall be issued and accompanied with the list of corrected invoices which also indicates the corrected amounts and tax amounts. Such list shall be kept by the taxpayer and presented at the request of either the tax authority or competent authority. Based on the correction invoice, the seller and buyer shall declare corrections to their revenues, input and output tax in the period in which the correction invoice is issued.

c) Handling of e-invoices in case of return of goods or services:

c.1) In case of return of goods: If the buyer returns all or part of the goods (including exchange of goods which results in change in the value of the purchased goods), the seller shall issue a correction invoice, unless the buyer issues an e-invoice for the returned goods as agreed upon between the parties. The buyer and the seller shall fulfill their own tax obligations arising from the sale of goods.

c.2) In case goods are assets subject to compulsory registration of rights to use or ownership as prescribed by law or assets which have been registered under the buyer's name, return of such goods must comply with regulations of relevant laws; if the buyer is eligible to use e-invoices, the buyer shall issue an invoice for the goods returned to the seller.

c.3) In case of refund of or reduction in premiums, reduction in brokerage commissions and other payments made to reduce the amounts payable as prescribed in the law on insurance business: Based on the issued invoice and the record or written agreement which clearly indicates the refunded amount of premiums, reduced amount (exclusive of VAT), VAT amount written on the invoice for the premiums collected by the insurance company (reference number and date of the invoice), reasons for refund of or reduction in premiums, the seller shall issue a correction invoice to the policyholder, irrespective of whether the payment is made or not. The refunded or reduced amount of premiums and reasons for such refund or reduction must be written on the invoice. This record shall be kept together with the invoice for collected premiums by the insurance company, and shall be presented at request.

In the cases prescribed in points c.1, c.2 and c.3, the seller and the buyer must have adequate documents and proofs of such return of goods or services, and must present them at request.

c.4) In case the seller has issued an invoice when receiving payment before supply of services or issued an invoice for payments received in the fields of real estate business, construction of infrastructure facilities, construction of houses for sale or transfer but such transaction is cancelled or terminated and part of services to be supplied is cancelled, the seller shall correct the issued e-invoice according to point b.1 clause 1 of this Article.

d) In case a credit institution or organization providing non-cash payment services (hereinafter referred to as “payment service provider”) has issued an invoice for collected bank card payment service fees which are then refunded to the merchant, the credit institution or payment service provider shall issue a correction invoice according to provisions of clause 1 of this Article. This correction invoice does not necessarily bear the text “Điều chỉnh cho hóa đơn số.... Mẫu số... ký hiệu... ngày... tháng... năm...” (“This invoice is issued to correct the invoice form No....., reference No....., No.....dated.....”).

dd) In case a telecommunications enterprise has issued VAT invoices when completing provision of telecommunications services to its customers that use prepaid mobile telecommunications service cards for paying postpaid service charges, text-to-donate services, and other telecommunications services of which service charges may be paid using prepaid mobile telecommunications service cards as prescribed by law, and when selling top-up scratch cards as

prescribed, it shall issue correction invoices on the basis of the list or records of meeting with partners and clients.

5. Application of correction or replacing invoices

a) If an erroneous e-invoice has been handled by correction or replacement by the seller as prescribed in Point b clause 1 of this Article but then is found to have other errors, these errors shall be handled adopting the same method as the initial error;

b) If the issued e-invoice which contains errors does not bear the form number, reference number and/or number of invoice, the seller shall only issue an invoice to correct the erroneous one;

c) Regarding the value written on the correction invoice: a plus sign (+) and minus sign (-) shall be used to indicate the actual increase and decrease in such value respectively;

d) Correction or replacing invoices issued in the case prescribed in point b clause 1 of this Article shall be additionally declared by the seller and the buyer for the period in which the relevant erroneous invoices are issued;

dd) A correction invoice issued in the case prescribed in clause 4 of this Article shall be declared by the seller for the period in which it is issued and by the buyer for the period in which the buyer receives it.”

14. Heading and clause 3 of Article 22 are amended, and clause 6 is added to Article 22 as follows:

a) Heading of Article 22 is amended as follows:

“Article 22. Responsibilities of goods sellers and service providers using unauthenticated e-invoices”

b) Clause 3 is amended as follows:

“3. Transmit data about issued unauthenticated e-invoices to tax authorities via the General Department of Taxation’s web portal (directly or via an e-invoice service provider).

a) Method and time for e-invoice data transmission

a.1) E-invoice data shall be transmitted using an e-invoice datasheet (Form No. 01/TH-HDDT in Appendix IA enclosed herewith) in the following cases:

a.1.1) Provision of services in the following fields: post and telecommunications, insurance, finance and banking, air transport and securities.

a.1.2) Sale of electricity or water if clients’ codes or TINs are available.

a.1.3) Sale of goods or provision of services by foreign suppliers that do not establish permanent establishments in Vietnam and engage in e-commerce, digital platform-based business or provide other services in Vietnam.

The seller shall prepare a datasheet of e-invoices issued in a month or quarter (from the first day to the last day of the month or quarter) using Form No. 01/TH-HDDT in Appendix IA enclosed herewith and send it to the tax authority by the deadline for submission of VAT return as prescribed in the Law on Tax Administration No. 38/2019/QH14 and documents providing guidelines for implementation of this Law.

If the quantity of invoices is considerable, the e-invoice datasheet may be divided according to the standard data format prescribed by the tax authority in order to meet the data transmission and receipt requirements.

The seller shall provide information on invoice cancellation and correction directly on the e-invoice datasheet in the following period without sending any notice of erroneous e-invoices, using Form No. 04/SS-HDDT in Appendix IA enclosed herewith, to the tax authority.

If an invoice is issued for total revenue to a non-business individual in a day or month according to the list of goods sold or services provided, the seller shall only transmit e-invoice data (without the list of goods sold or services provided) to the tax authority.

a.2) Handling of e-invoice datasheets sent to tax authorities:

If the e-invoice datasheet sent to the tax authority is inadequate or incorrect, the seller shall submit an additional e-invoice datasheet;

In case of correction of data on an invoice specified in the e-invoice datasheet, the information about the form number, reference number and number of the invoice shall be specified in Column 14 “thông tin hóa đơn liên quan” (“invoice-related information”) of Form No. 01/TH-HDDT in Appendix IA enclosed herewith (unless an e-invoice does not necessarily bear the form number, reference number and number of the invoice as prescribed in clause 14 Article 10 of this Decree).

a.3) Data on invoices for sale of goods or provision of services other than those specified in point a1 of this clause must be transmitted in full.

The seller shall send the issued invoice which contains adequate information as prescribed to the buyer, and also send it to the tax authority by the end of the working day following date on which the invoice is issued.

b) Enterprises and economic organizations shall transmit e-invoice data to tax authorities following the data format prescribed in Article 12 hereof and instructions of the General Department of Taxation, whether directly (if technically capable) or via an e-invoice service provider.

b.1) Direct transmission

The seller that is an enterprise or economic organization shall transmit e-invoice data to the tax authority following the data format prescribed in Article 12 hereof and instructions of the General Department of Taxation when it meets all of the following conditions:

b.1.1) If an enterprise or economic organization uses an average quantity of at least 1.000.000 invoices per month (determined according to the average quantity of invoices issued in the previous year), maintains an IT system which meets the standard data format requirements and other requirements laid down in clause 4 Article 12 hereof, and wishes to transmit e-invoice data directly to the tax authority, it shall send an application for approval which is supported by documents proving its satisfaction of the abovementioned requirements to the General Department of Taxation.

b.1.2) Regarding an enterprise or economic organization that is organized in the parent company - subsidiary model, if there is a centralized e-invoice data management system established by the parent company that wishes to transmit all e-invoice data, including those of its subsidiaries, to the tax authority via the General Department of Taxation's web portal, a list of subsidiaries must be included in its application for approval submitted to General Department of Taxation for technical connection.

b.2) Transmission of e-invoice data via e-invoice service providers:

Enterprises and economic organizations other than those mentioned in point a of this clause shall enter into service contracts with e-invoice service providers that shall then take charge of transmitting their e-invoice data to tax authorities."

c) Clause 6 is added as follows:

"6. Access the e-invoice system developed by the tax authority in the standard data format prescribed in Article 12 hereof to create VAT invoice cum refund claim, for business establishments selling goods eligible for VAT refund."

15. Article 22a is added following Article 22 as follows:

"Article 22a. Obligations and responsibilities of e-invoice service providers

1. Obligations and responsibilities of an organization that provides e-invoice solutions for sellers and buyers:

a) Obligations:

a.1) Provide solutions for creating, transmitting, receiving, storing and processing data on e-invoices, authenticated e-invoices generated by POS cash registers, electronic records; transmit e-invoice data to tax authorities. In case an e-invoice service provider is not an organization that makes connections for receiving, transmitting and storing e-invoice data with tax authorities, it

shall transmit e-invoice data to tax authorities using services rendered by organizations that make connections for receiving, transmitting and storing e-invoice data with tax authorities.

a.2) Transmit and receive e-invoices in a timely and integral manner, and store the results of transmission and receipt of e-invoices between the parties involved in the transaction.

b) Responsibilities:

b.1) Issue a public notice of its operational regime and service quality on its website designed for giving introduction to its services.

b.2) Protect confidentiality of information on e-invoices.

b.3) Inform the service users of its plan for termination or suspension of service provision and actions to be taken at least 30 days before such termination or suspension to ensure that all benefits and interests of such service users are maintained.

b.4) Discharge other responsibilities as agreed upon with service users.

2. Obligations and responsibilities of an organization that makes connections for receiving, transmitting and storing e-invoice data with tax authorities:

a) Obligations:

a.1) Providing such services as receiving, transmitting and storing e-invoice data to the General Department of Taxation upon its receipt of e-invoice data from service users (including those e-invoice service providers that do not yet make connections with the General Department of Taxation).

a.2) Consider granting tax authorities' identification codes with authorization given by tax authorities; provide free of charge authenticated e-invoices as entrusted by tax authorities;

b) Responsibilities:

b.1) Establish channels for connections and transmission of data to the General Department of Taxation in a manner that ensures uninterrupted, security and safety.

b.2) Issue a public notice of its operational regime and service quality on its website designed for giving introduction to its services.

b.3) Protect confidentiality of information on e-invoices.

b.4) Immediately notify the General Department of Taxation of any issues that may adversely impact its transmission and receipt of e-invoice data with tax authorities; cooperate with the General Department of Taxation in dealing with any difficulties or problems that arise during its service provision.

b.5) Inform the General Department of Taxation and service users of its plan for termination or suspension of service provision and actions to be taken at least 30 days before such termination or suspension for their cooperation and to ensure that all benefits and interests of such service users are maintained.

b.6) Discharge other responsibilities as agreed upon with the General Department of Taxation and service users.”

16. Clause 1 Article 30 is amended as follows:

“1. Records serving the management of taxes, fees and charges by tax authorities include:

a) Documents on PIT deduction, documents on deduction of taxes incurred from business activities performed on e-commerce platforms or digital platforms.

b) Receipts, including:

b.1) Tax, fee or charge receipts without pre-printed face values;

b.2) Tax, fee or charge receipts with pre-printed face values;

b.3) Tax, fee or charge receipts.”

17. Article 31 is amended as follows:

“Article 31. Time of preparing records

1. When deducting PIT or collecting taxes, fees or charges, organizations responsible for PIT deduction or tax/fee/charge collectors shall prepare and give PIT deduction proofs or receipts to persons whose income is deducted or payers of taxes, fees or charges.

2. The date of the digital signature on an electronic record is the date on which the organization or individual responsible for PIT deduction or tax/fee/charge collector adds their digital signature to that record, and is expressed in "ngày, tháng, năm" (day/month/year) format of the calendar year.”

18. Clause 1, point k clause 2 and clause 3 Article 32 are amended as follows:

a) Clause 1 is amended as follows:

“1. For proofs of PIT deduction

a) Name, form number, reference number and ordinal number of the proof of PIT deduction;

b) Name, address and TIN of the income payer;

c) Name, address, telephone number and TIN (if any) or personal identification number of the individual earning income;

d) Nationality (if the taxpayer does not hold the Vietnamese nationality);

dd) Income items, payment time, total taxable income, compulsory insurance contributions; charity, humanitarian and study encouragement fund-related donations; deducted PIT amount;

e) Date of the proof of PIT deduction;

g) Full name and signature of income payer.

In case of electronic proofs of PIT deduction, digital signature is required.”

b) Point k Clause 2 is amended as follows:

“k) The receipt is written in Vietnamese language. If a foreign language text is necessary, it must be placed between parentheses “()” or next to the Vietnamese text, in which case it must be smaller than the Vietnamese text.

Numbers on the receipt must be natural numbers: 0, 1, 2, 3, 4, 5, 6, 7, 8, 9.

The currency on the receipt shall be VND. If other amounts payable to state budget are collected in foreign currencies as prescribed by law, the currency on receipts may be written in either the foreign currency or VND by exchanging such amounts from the foreign currency to VND according to the exchange rates prescribed in Clause 4 Article 3 of the Government’s Decree No. 120/2016/ND-CP dated August 23, 2016.

If a receipt does not have enough lines for specifying all types of fees/charges collected, it may be accompanied by a list of collected fees/charges. The fee/charge collector shall decide the format of the list of collected fees/charges. This list must bear the text “kèm theo biên lai số... ngày... tháng.... năm” (this list is accompanied with the receipt No.....dated.....”).

If some items of an electronic receipt need to be changed to meet the actual conditions, the fee/charge collector shall request the Ministry of Finance (via the General Department of Taxation and/or General Department of Vietnam Customs) in writing to give their opinions and guidelines before making such changes.

In addition to the compulsory contents prescribed in this clause, the fee/charge collector may add other information, including its logo/decorative or advertising images, to a receipt in accordance with regulations of laws, provided that such additional information shall neither hide nor obscure the compulsory contents. The font size of additional information on a receipt must be smaller than that of the compulsory contents.”

c) Clause 3 is amended as follows:

“3. Form number and reference number of a record shall comply with specific guidelines given by the Minister of Finance of Vietnam. Forms of electronic records shall comply with the provisions of clause 10 Article 4 of the Government’s Decree No. 11/2020/ND-CP dated January 20, 2020 prescribing administrative procedures in State Treasury branch, and documents providing guidelines for implementation thereof.”

19. Article 32a is added following Article 32 as follows:

“Article 32a. Issuance of and authorization to issue receipts

1. Issuance of receipts

An issued receipt must accurately reflect the economic transaction conducted; numbers of receipts shall be issued in an ascending order.

Copies of a receipt number must have the same contents. If a receipt contains errors, the cashier shall not tear the erroneous receipt from its counterfoil. If he/she has done so, the erroneous receipt must be retained. The fee/charge collector’s seal shall be appended to copy 2 of the receipt (which will be delivered to the payer) at its upper left corner.

2. Receipts which are made according to the provisions of clause 1 of this Article are lawful records used for payment, accounting and financial statements.

If a receipt is not made according to the provisions of clause 1 of this Article, it shall not be valid for payment, accounting and financial statement.

3. Authorization to issue receipts

a) A fee/charge collector may authorize a third party to issue receipts. The authorization to issue receipts must be made in writing and notified to the supervisory tax authorities of the fee/charge collector and the authorized party using Form No. 02/UN-BLG in Appendix IA enclosed herewith at least 03 working days before receipts are issued by the authorized party. In case of electronic records, the fee/charge collector and the authorized party must notify such authorization to their tax authorities when following procedures for registration of use of electronic records using Form No. 01/DKTD-CTDT in Appendix IA enclosed herewith;

b) The written authorization must contain adequate information about the receipt to be issued with authorization (format, type, reference number, quantity of receipts (from number.....to number....)); purposes and duration of the authorization; method of delivery or installation of receipts (for internally printed or electronic receipts); method of payment for receipts;

c) The fee/charge collector shall prepare and send a notice of authorization which must contain adequate information about the receipt to be issued with authorization, purposes and duration of authorization as specified in the signed written authorization, and the name, signature and seal (if any) of the fee/charge collector’s representative to the authorized party, and send a notice of issue of receipts (which is made using Form No. 02/PH-BLG in Appendix IA enclosed herewith)

to the tax authority. It must also be posted at the place where fee/charge collection activities take place and at the premises of the authorized party;

d) Receipts issued with authorization must still bear the fee/charge collector's (i.e. the authorizing party's) name and seal which is appended to each receipt on its upper left corner (For receipts printed out from the authorized party's printer or electronic receipts, the fee/charge collector's seal and digital signature are not required);

dd) If a fee/charge collector distributes externally-printed receipts of the same reference number to its affiliated units or authorized parties which shall directly collect fees/charges, it must keep a log of distribution of receipts to each affiliated unit/authorized party. Affiliated units/ authorized parties shall use receipts distributed by the fee/charge collector in the ascending order;

e) The fee/charge collector and authorized party shall make periodic reports on receipts issued with authorization. The fee/charge collector shall submit report on use of receipts to its supervisory tax authority in accordance with regulations herein (including the quantity of receipts issued by its authorized parties). The authorized party is not required to send the notice of receipt issuance and report on use of receipts to the tax authority;

g) When an authorization is terminated before its expiration date, a written record of termination of authorization must be made by two parties, notified to the tax authority and posted at the place where fee/charge collection activities take place.”

20. Clauses 1 and 3 Article 33 are amended as follows:

“1. The format of records prescribed in clause 1 Article 30 hereof complies with the following provisions:

a) Electronic records shall be XML (eXtensible Markup Language) documents, which are meant to share electronic data between IT systems;

b) The data of an electronic record consists two components: information about the transaction reflected on the record and the digital signature;

c) The General Department of Taxation, General Department of Vietnam Customs shall develop and announce the format of transaction-related information, digital signatures and tools for display of such components on electronic records prescribed herein.”

“3. Contents of each electronic record must be displayed in an adequate and accurate manner so as to avoid misunderstanding and ensure that they can be read using electronic devices.”

21. Heading and contents of Article 34 are amended as follows:

“Article 34. Application for use of electronic records

1. Before using electronic records as prescribed in clause 1 Article 30 hereof, organizations or individuals responsible for PIT deduction or deduction of taxes incurred from business activities performed on e-commerce or digital platforms, and tax/fee/charge collectors shall follow procedures for registration of use of such records via the web portal of the General Department of Taxation, General Department of Vietnam Customs or e-invoice service providers.

Income payers that are not eligible to use e-invoices or that use authenticated e-invoices provided free of charge as prescribed in clause 11 Article 1 hereof may follow procedures for registration of use of electronic PIT deduction proofs via the General Department of Taxation's web portal or e-invoice service providers that are entrusted by the General Department of Taxation to provide electronic PIT deduction proofs free of charge.

An application for use of electronic records shall be made using Form No. 01/DKTD-CTDT in Appendix IA enclosed herewith.

An electronic acknowledgement of receipt of application for use of electronic records which is made using Form No. 01/TB-TNDT in Appendix IB enclosed herewith shall be sent from the web portal of the General Department of Taxation, General Department of Vietnam Customs to the e-invoice service provider if that application is submitted through the e-invoice service provider.

If an application for use of electronic records is submitted directly on the web portal of the General Department of Taxation, General Department of Vietnam Customs, an electronic acknowledgement of receipt of the application (Form No. 01/TB-TNDT in Appendix IB enclosed herewith) shall be sent from the web portal of the General Department of Taxation, General Department of Vietnam Customs directly to the applicant via their email registered with the tax authority.

2. Within 01 working day from its receipt of an application for use of electronic records, the tax authority shall send an electronic notice of approval or refusal of the application (using Form No. 01/TB-DKDT in Appendix IB enclosed herewith) to the e-invoice service provider or directly to the applicant.

3. Upon its receipt of the tax authority's approval of its application for use of electronic records as prescribed herein, the organization mentioned in clause 1 of this Article shall stop its use of electronic records which has been approved according to previous regulations and destroy any unused physical records as prescribed.

4. The relevant organizations or individuals responsible for tax deduction, and tax/fee/charge collectors may make changes in information provided in their applications for use of electronic records as prescribed in clause 1 of this Article by submitting applications for approval of changes (Form No. 01/DKTD-CTDT in Appendix IA enclosed herewith) via the web portal of General Department of Taxation, General Department of Vietnam Customs or e-invoice service providers; All applications for approval of changes shall be received through the web portal of General Department of Taxation, General Department of Vietnam Customs and processed by tax authorities in accordance with provisions of clause 2 of this Article.”

22. Article 34a and Article 34b are added following Article 34 as follows:

“Article 34a. Handling of issued electronic records

Organizations responsible for tax deduction shall handle their issued electronic records which are found erroneous following the same rules for handling of erroneous e-invoices laid down in Article 19 hereof. A notice of erroneous electronic records shall be made using Form No. 04/SS-CTDT in Appendix IA enclosed herewith.

Article 34b. Responsibilities of organizations or individuals responsible for PIT deduction and tax/fee/charge collectors that use electronic records

1. Manage names and passwords of the accounts which have been issued by the tax authority.
2. Create and send electronic PIT proofs or electronic tax/fee/charge receipts to persons whose income is deducted or tax/fee/charge payers, and assume legal responsibility for the legality and accuracy of such issued records or receipts.
3. Transmit data on electronic records to tax authorities

a) Transmit data on electronic PIT deduction proofs

The organization or individual responsible for PIT deduction shall send the issued electronic PIT deduction proof which contains adequate information as prescribed to the person whose income is deducted for PIT payment, and also send it to the tax authority within the same day on which the record is issued.

The organization or individual responsible for PIT deduction shall transmit data on electronic PIT deduction proofs in the data format prescribed in Article 33 hereof to the tax authority via the e-invoice service provider. If the organization responsible for PIT deduction has made connections for direct transmission of e-invoice data to tax authorities, it shall transmit data on electronic PIT deduction proofs through the General Department of Taxation's web portal. Income payers that are not eligible to use e-invoices or that use authenticated e-invoices provided free of charge as prescribed in clause 10 Article 1 hereof may transmit data on electronic PIT deduction proofs via the General Department of Taxation's web portal or e-invoice service providers that are entrusted by the General Department of Taxation to provide electronic PIT deduction proofs.

b) Tax/fee/charge collectors shall submit reports on use of receipts (which are made using Form No. BC26/BLDT in Appendix IA enclosed herewith) to tax authorities by the same deadline for submission of Fee/charge declarations (except customs fees; charges on goods, luggage or vehicles in transit) in accordance with regulations of the Law on Tax Administration No. 38/2019/QH14 and documents providing guidelines for implementation of this Law.

4. Store and ensure the integrity of all electronic records; comply with regulations of law on assurance of safety and security for the electronic data systems.

5. Bear the inspection, audit and information comparison or verification conducted by tax authorities and competent regulatory authorities in accordance with regulations of law.”

23. Clause 1 Article 35 is amended as follows:

“1. Tax authorities shall place orders for printing of receipts (without pre-printed face value) which shall be then sold to fee/charge collectors at prices sufficient to cover their printing/issue costs.”

24. Clause 1, clause 2 and clause 4 Article 36 are amended as follows:

a) Clauses 1 and 2 are amended as follows:

“1. Before using internally- or externally-printed receipts, each fee/charge collector shall prepare and send a notice of issuance of receipts to its supervisory tax authority or the tax authority in charge of the area where the taxpayer is headquartered. Such notice of issuance of receipts is sent to the tax authority electronically.

2. Issuance of receipts by a tax authority

Before the first issuance or sale of receipts which are printed according to an order placed by the tax authority, the notice of issuance of such receipts is required. The notice of issuance of receipts must be sent to all Provincial Departments of Taxation or Customs Departments nationwide within 10 working days from the date of the notice and before the sale of receipts. Numbers of receipts of the same reference number must be different.

If the notice of issuance of receipts has been published by a Provincial Department of Taxation or Customs Department on the web portal of the General Department of Taxation or General Department of Vietnam Customs, provision of such notice to other Provincial Departments of Taxation or Customs Departments is not required.

In case there is any change in the notice of issuance of receipts, the tax authority shall issue a new notice following the same procedures as mentioned above.”

b) Clause 4 is amended as follows:

“4. Procedures for issuance of receipts:

a) A notice of issuance of receipts and sample receipt must be sent to the tax authority at least 05 working days before such receipts are used. The notice of issuance of receipts and sample receipt must be posted at a noticeable place at the premises of the fee/charge collector and the entity authorized or delegated to collect fees/charges throughout the use of such receipt type;

b) If the tax authority finds that a notice of issuance of receipts submitted by a tax/fee/charge collector does not contain adequate contents as prescribed, it shall give a notification thereof to the tax/fee/charge collector within 03 working days from its receipt of such notice. The

tax/fee/charge collector shall make necessary modifications to make its new notice of issuance of receipts satisfactory;

c) If the contents and format of the receipt of which the issuance has been duly notified to the tax authority are kept unchanged, the tax/fee/charge collector is not required to provide the sample receipt for the tax authority from the second and subsequent issues of receipts.

d) With regard to receipts of which the issuance has been duly notified to the tax authority and which have the tax/fee/charge collector's name and address pre-printed but are unused, when the tax/fee/charge collector's name and address are changed but its TIN and supervisory tax authority are unchanged, the tax/fee/charge collector may continue using such receipts by stamping its new name and address next to its name and address pre-printed on such receipts, and send a notice of changes to the notice of issuance of receipts to its supervisory tax authority, using Form No. 02/DCPH-BLG in Appendix IA enclosed herewith.

In case of relocation of the tax/fee/charge collector resulting in change of its supervisory tax authority, if the tax/fee/charge collector wants to continue using receipts of which the issuance has been duly notified, it shall submit the report on use of receipts to the tax authority in charge of the province from which it relocates, stamp its new address on receipts when they are used, and send the list of unused receipts, using form No. 02/BK-BLG in Appendix IA enclosed herewith, and the notice of changes to the notice of issuance of receipts to the tax authority in charge of the province to which it relocates (in which the quantity of unused receipts must be specified). If the tax/fee/charge collector stops using the receipts of which the issuance has been duly notified, it shall destroy unused receipts and notify the destruction result to the tax authority in charge of the province from which it relocates, and send the new notice of issuance of receipts to the tax authority in charge of the province to which it relocates."

25. Clause 2 Article 38 is amended as follows:

"2. A report on use of receipts which contain the following information, including: The collector's name, TIN (if any) and address; type of receipt; form number and reference number of the receipt; the quantity of unused receipts at the beginning of the period, and the quantity of receipts bought in the period; the quantity of receipts used, cancelled, lost and destroyed in the period; the quantity of unused receipts at the end of the period, shall be sent to the tax authority.

If no receipts are used during the period, the quantity of receipts used in the period specified in the report shall be zero (0). If the quantity of unused receipts specified in the report on use of receipts in the previous period is zero (0) and no notice of issuance of receipts is made and no receipts are used during this period, submission of report on use of receipts is not required.

If a third party is authorized to issue receipts, the responsibility to submit report on use of receipts is still burdened on the tax/fee/charge collector.

The report on use of receipts shall be made using Form No. BC26/BLDT or Form No. BC26/BLG in Appendix IA enclosed herewith."

26. Point g is added to Clause 3 Article 39:

“g) Procedures for destruction of receipts for goods or vehicles imported, exported or in transit shall be carried out with the Customs Departments according to provisions of points a, b, c, d, dd, e of this clause.”

27. Clause 1 Article 40 is amended as follows:

“1. The tax/fee/charge collector shall make a report on any lost, burnt or damaged receipts, irrespective of whether they are issued or not, and send it to its supervisory tax authority within 05 working days from the occurrence of such loss, burning or damage. Such a report includes the name, TIN and address of the organization or individual causing the receipt loss, burning or damage, grounds of the case record, type, form number and reference number of the receipt, quantity of receipts (from number....to number.....) and copies of receipts. If the deadline (i.e. the 05th day) falls on a day off as prescribed by law, the deadline shall be the next working day.

The report on loss, burning or damage to receipts is made using Form No. BC21/BLG in Appendix IA enclosed herewith.”

28. Clause 2 Article 46 is amended as follows:

“2. E-invoice information users include:

a) Enterprises, economic organizations, household businesses and individual businesses that sell goods and/or provide services; buyers of goods and service users;

b) Regulatory authorities that use e-invoice information for completing administrative procedures as prescribed by law; verifying the legitimacy of goods sold on the market; serving legal proceedings, inspection and audit activities;

c) Credit institutions that use e-invoice information for completion of procedures for tax and payments via banks;

d) E-invoice service providers;

dd) Organizations that use information on electronic PIT deduction proofs, proofs of deduction of taxes incurred from business activities performed on e-commerce platforms or digital platforms;

e) Foreign tax authorities that use information in conformity with international conventions on taxation to which the Socialist Republic of Vietnam is a signatory.”

29. Article 47 is amended as follows:

“Article 47. Form of access to and use of e-invoice information on web portal

1. Information users that include enterprises, economic organizations, household businesses or individual businesses that sell goods and/or provide services, and buyers of goods and service

users, shall access and use information on e-invoices available on the General Department of Taxation's web portal.

2. Information users that are state regulatory agencies, credit institutions and e-invoice service providers shall search for and use information on e-invoices and electronic records with the scope, duration, responsibilities and rights to access the web portal on e-invoices defined in the specific agreement made by and between two parties.

Information users prescribed in clause 2 of this Article shall assign their units or persons in charge of registering the use of e-invoice information (hereinafter referred to as "entities in charge of registration") and send written notification thereof to the General Department of Taxation.

3. The General Department of Taxation or Provincial Department of Taxation shall issue no more than 02 accounts used for accessing and using e-invoice information to each user of an agency or organization of the same level under specific agreement between the parties."

30. Heading and contents of Article 48 are amended as follows:

"Article 48. Provision and searching of e-invoice information

1. E-invoice information to be provided includes the contents of e-invoices as prescribed in Article 10 hereof, and the e-invoice status.

2. E-invoice information shall be provided by tax authorities in the form of electronic document or data."

31. Heading and contents of Article 49 are amended as follows:

"Article 49. Registration, modification and revocation of accounts used for accessing web portal for access to and use of e-invoice information

1. The entity in charge of registration of the information user shall send an application, using Form No. 01/CCTT-DK in Appendix II enclosed herewith, to the General Department of Taxation or Provincial Department of Taxation for registration, modification or revocation of user account.

2. Within 02 working days from its receipt of the application, the General Department of Taxation or Provincial Department of Taxation shall consider granting a new user account, or modifying or revoking an existing user account, and give a written notification thereof to the information user. If an application is refused, reasons for such refusal must be given.

Information about new user accounts shall be sent to each applicant via email.

3. A new user account or an extended one shall be valid for 12 months or another period as requested by the information user but not exceeding 12 months from the date on which the

General Department of Taxation or Provincial Department of Taxation sends the notice of application processing result to the entity in charge of registration of the information user.”

32. Clauses 1 and 3 Article 50 are amended as follows:

“1. The General Department of Taxation/Provincial Department of Taxation shall revoke the user account for accessing its web portal in the following cases:

a) The revocation is made at the request of the entity in charge of registration of the information user;

b) The validity period of the user account expires;

c) The user account has not been used for searching information on the web portal for a consecutive period of 06 months;

d) The information user is found to have used e-invoice information for the purposes other than its intended purposes or serving professional operations within its functions and tasks, or have used it inconsistently with regulations of the Law on protection of state secrets.”

“3. At least 05 working days before the official date of termination of provision or use of e-invoice information (except cases where the termination is made at the request of the entity in charge of registration of the information user), the General Department of Taxation or Provincial Department of Taxation shall electronically send a notice of termination of provision or use of e-invoice/electronic record information to the information user.”

33. Clause 5 Article 52 is amended as follows:

“5. In case of suspension of provision of e-invoice information, the General Department of Taxation shall make a notice of such suspension on its web portal on e-invoices for the information users. Such notice must clearly indicate the expected time for resumption of provision of e-invoice information.”

34. Clauses 1 and 4 Article 53 are amended as follows:

“1. Use e-invoice information for intended purposes and serving professional operations within functions and tasks of the information user, and in a manner that complies with regulations of the Law on protection of state secrets. The information user shall not provide information collected from tax authorities for any third party before obtaining consent from the tax authority that provided such information or granted its user account.”

“4. Manage and protect confidentiality of information on user accounts for accessing the web portal.”

35. Article 54 is amended as follows:

“Article 54. Funding

Funding for covering costs of searching, provision and use of e-invoice information by regulatory authorities as prescribed herein shall be derived from state budget on the basis of their approved annual expenditure estimates in accordance with regulations of law.’

36. Heading and contents of Article 56 are amended as follows:

“Article 56. Rights and responsibilities of buyers of goods/services

1. A buyer of goods/services shall have the following rights:

- a) Request sellers to issue and deliver invoices when buying goods/services.
- b) Provide accurate information necessary for sellers to issue invoices.
- c) Sign copies of invoices which contain adequate information as agreed upon by the involved parties.
- d) Search for and receive original files of e-invoices from sellers.
- dd) Use lawful invoices, as prescribed by law, for their business activities; for proving their rights to use or ownership of goods/services; received lottery prizes or compensation for damage as prescribed by law; for doing accounting for their purchase of goods/services in accordance with regulations of law on accounting; declaring taxes; carrying out rights to use or ownership and making declarations for reimbursement of state budget-derived funding in accordance with regulations of law. An invoice used for any of these purposes must bear the buyer’s identity.

2. A buyer of goods/services shall have the following responsibilities:

- a) Use invoices for the prescribed purposes.
- b) Provide information on invoices for competent authorities at their request; in case of use of tax authority-ordered printed invoices, provide original invoices; in case of use of e-invoices, comply with regulations on searching, provision and use of e-invoice information.”

37. Article 57a is added following Article 57 as follows:

“Article 57a. Responsibilities of customs authorities to manage electronic records

1. The General Department of Vietnam Customs shall:

- a) Establish the database of electronic records to serve the performance of tax management and state management tasks of other regulatory authorities;
- b) Notify types of records issued, lost as reported or invalid.

2. Each Customs Department shall:

- a) Manage creation and issuance of records by the organizations that have successfully followed procedures for registration of creation and issuance of records with the customs authority in its responsible province;
- b) Inspect creation, issuance and use of records in its responsible province;
- c) Monitor and inspect destruction of records according to regulations adopted by the Ministry of Finance in its responsible province.”

38. Clause 3 Article 58 is amended as follows:

“3. Manufacturers or importers of products subject to excise tax that are required to use stamps as prescribed by law shall carry out QR scanning for their products manufactured in Vietnam before they are sold on the domestic market or for products manufactured abroad before they are imported in order to ensure connection of information about printing and use of stamps and electronic stamps with tax authorities. Information about printing and use of electronic stamps shall serve as a basis for establishment, use and management of the e-invoice database. Entities that use stamps shall pay fees for printing and use of stamps in accordance with regulations adopted by the Minister of Finance.”

39. Clause 2a is added following clause 2 Article 60 as follows:

“2a. In case organizations, household businesses or individual businesses that are eligible to use e-invoices generated by POS cash registers as prescribed herein do not have POS cash registers because of their failure to meet conditions regarding IT infrastructure and solutions for issuance of e-invoices generated by POS cash registers, tax authorities shall develop plans and adopt solutions for supporting and notifying them of conversion to use of e-invoices generated by POS cash registers. If the taxpayer that has been supported and notified by the tax authority of conversion to use of e-invoices generated by POS cash registers fails to make the notified conversion, the taxpayer shall be considered to have committed a violation against regulations of law on use of invoices and liable to penalties imposed by the tax authority in cooperation of relevant competent authorities in accordance with regulations of law.”

40. Article 61 is amended as follows:

“Article 61. Responsibility for implementation

- 1. Ministers, heads of ministerial agencies and heads of Governmental agencies shall, within the ambit of their assigned functions and duties, organize the implementation of this Decree.
- 2. The Ministry of Finance of Vietnam shall provide specific guidelines for and organize the implementation of solutions for application of e-invoices generated by POS cash registers and e-invoices to e-commerce activities.

3. The Ministry of Industry and Trade of Vietnam shall adopt solutions for managing all e-commerce activities, and cooperate with the Ministry of Finance of Vietnam to implement solutions for application of e-invoices to e-commerce activities as prescribed herein.

4. Chairpersons of the People's Committees of provinces or central-affiliated cities shall request local authorities and units to cooperate in the implementation of this Decree. People's Committees of provinces or central-affiliated cities shall direct People's Committees of all levels to cooperate with tax authorities in reviewing, classifying and adopting solutions for encouraging taxpayers to make conversion into use of e-invoices generated by POS cash registers. Tax authorities shall submit reports on taxpayers that are eligible to use e-invoices generated by POS cash registers but have not yet carried out conversion because of their failure to meet IT infrastructure conditions to People's Committees to adopt solutions for supporting them to meet IT infrastructure conditions; tax authorities shall submit reports on taxpayers that are eligible to use e-invoices generated by POS cash registers but do not carry out conversion into use of such e-invoices to People's Committees that shall then request local competent authorities to cooperate in taking actions against the taxpayer's failure to issue invoices when selling goods and providing services, and changing the violating taxpayer's business registration status due to their commission of a violation against regulations on taxation and invoices. Tax authorities shall provide advice for People's Committees on cooperating with Vietnam Consumer Protection Association (Vicopro) in launching and starting movements to encourage consumers to ask for invoices for all purchased goods and services with the aim of disseminating the State guidelines and policies."

Article 2. Amendment of some forms in Appendix enclosed with Decree No. 123/2020/ND-CP, abrogation of some regulations of Decree No. 123/2020/ND-CP

1. Form No. 01/BK-DCTT, Form No. 01/TH-DT, Form No. 04/SS-CTDT are added to Appendix IA; Form No. 01/TB-NSD is added to Appendix IB enclosed herewith.

2. Form No. 01/DKTD-HDDT, Form No. 04/SS-HDDT, Form No. 06/DN-PSDT, Form No. 01/TH-HDDT, Form No. BC26/BLDT, Form No. 01/DKTD-CTDT in Appendix IA, Form No. 01/TB-TNDT, Form No. 01/TB-DKDT, Form No. 01/TB-SSDT, Form No. 01/TB-KTDL, Form No. 01/TB-KTT in Appendix IB, Form No. 03/TNCN are amended in Appendix III enclosed herewith.

3. The phrase "hộ, cá nhân kinh doanh" ("household and/or individual business") is replaced with the phrase "hộ kinh doanh, cá nhân kinh doanh" ("household business and/or individual business") in Article 2, clause 4 Article 4, Article 14, Article 17, Article 23, Article 25, Article 27, Article 29 of the Decree No. 123/2020/ND-CP.

4. Clause 10 Article 3; point g clause 4 Article 9; clause 2 Article 33; Article 37; clause 2 Article 50; Article 51; clause 3, clause 4 Article 52; clause 5 Article 53 are abrogated.

Article 3. Effect and responsibility for implementation

1. This Decree comes into force from June 01, 2025.

2. The Minister of Finance of Vietnam provides guidelines for implementation of clause 3, clause 6, clause 7, clause 11, clause 18, clause 37 and clause 38 Article 1 of this Decree and other cases to meet management requirements.

3. Ministers, heads of ministerial agencies, heads of Governmental agencies, Chairpersons of People's Committees of provinces or central-affiliated cities and relevant organizations and individuals shall implement this Decree./.

**ON BEHALF OF THE GOVERNMENT
PP. PRIME MINISTER
DEPUTY PRIME MINISTER**

Ho Duc Phoc

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