THE GOVERNMENT	THE SOCIALIST REPUBLIC OF VIETNAM
	Independence - Freedom - Happiness
No. 254/2026/ND-CP	*Hanoi, June 30, 2026*

DECREE
Detailing a number of articles of, and providing measures for organization and guidance for the implementation of, the Law on Tax Administration No. 108/2025/QH15 concerning electronic invoices and electronic documents

Pursuant to the Law on Organization of the Government No. 63/2025/QH15;

Pursuant to the Law No. 108/2025/QH15 on Tax Administration;

At the proposal of the Minister of Finance;

The Government hereby promulgates the Decree detailing a number of articles of, and providing measures for organization and guidance for the implementation of, the Law on Tax Administration No. 108/2025/QH15 concerning electronic invoices and electronic documents.

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Chapter I
GENERAL PROVISIONS

Article 1. Scope of regulation

1. Detailing Clause 6 Article 26 and Clause 4 Article 27 of the Law on Tax Administration No. 108/2025/QH15, including:

a) Types of electronic invoices; users of electronic invoices; contents of and timing for creation of electronic invoices; cases in which electronic invoices are not required; cases of exemption from electronic invoice service charges; and tasks, powers and responsibilities of organizations and individuals in the management and use of electronic invoices;

b) Types of electronic documents; contents and timing of creation of electronic documents; methods of creation of electronic documents and tax-related electronic administrative documents; connection and transmission of electronic document data; cases of exemption from electronic document service charges; and tasks, powers and responsibilities of organizations and individuals in the management and use of electronic documents.

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2. Providing regulations on other matters within the functions and duties to ensure management requirements as prescribed in Clause 5 Article 52 of the Law on Tax Administration No. 108/2025/QH15, including:

a) Principles for creation, management and use of e-invoices and e-documents; preservation and storage of invoices and documents; and conversion of e-invoices and e-documents;

b) Creation of e-invoices with the tax agency's code; creation of e-invoices without the tax agency's code; handling of problems; and authorization for creating receipts.

c) Establishment of information about e-invoices and e-documents, including: general principles; building of information technology technical infrastructure and software systems serving the management, operation and exploitation of the e-invoice and e-document information system; establishment, collection, processing and management of the e-invoice and e-document information system;

d) Search, provision and use of e-invoice information, including: principles for the search, provision and use of e-invoice information; search of e-invoice information for inspection of goods currently circulated on the market; subjects of provision of information and use of information about e-invoices; methods of exploitation and use of e-invoice information on the tax administration information system;

dd) Responsibilities of tax agencies; responsibilities of information users; responsibilities for e-invoice information and data sharing and connection; commendation of consumers who report sellers that fail to create and deliver e-invoices and funding for implementation.

Article 2. Subject of application

1. Organizations and individuals selling goods or providing services (hereinafter referred to as sellers), including:

a) Enterprises, cooperatives and unions of cooperatives established and operating under Vietnamese laws; branches and representative offices of foreign enterprises operating in Vietnam (hereinafter referred to as economic organizations);

b) Business households, business individuals and cooperative groups;

c) Public non-business units engaged in selling goods or providing services;

d) Organizations other than enterprises that conduct business activities;

dd) Foreign organizations (including operators of e-commerce platforms and digital platforms outside Vietnam) conducting business activities on e-

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commerce platforms and providing other services that generate taxable turnover in Vietnam (hereinafter referred to as "foreign suppliers") voluntarily registering to use e-invoices in accordance with this Decree.

2. Organizations and individuals purchasing goods and services.

3. Tax, charge and fee- collecting organizations.

4. Tax, charge and fee payers.

5. Organizations and individuals responsible for tax withholding in accordance with the tax law; organizations and individuals declaring and paying taxes on behalf of taxpayers in accordance with the tax law and the law on tax administration.

6. E-invoice and e-document service providers.

7. Tax administration authorities.

8. Organizations and individuals involved in the management and use of invoices and documents.

Article 3. Interpretation of terms

In this Decree, the following terms are construed as follows:

1. E-invoice with the tax agency’s code means an e-invoice that is assigned a code by the tax agency before being sent by a seller to the buyer.

The tax agency’s code shown on an e-invoice consists of a transactional number which is a sole numerical series created by the tax agency's system and a chain of characters which is encoded by the tax agency based on the information provided by the seller on the e-invoice.

2. E-invoice without the tax agency’s code means an e-invoice that is sent by an organization selling goods or providing services to the buyer without the tax agency’s code.

3. An e-invoice created by a cash register with connection of electronic data to the tax agency (hereinafter referred to as an e-invoice created by a cash register) means an e-invoice with the tax agency’s code or e-invoice without the tax agency’s code or electronic data enabling the buyer to retrieve and declare information of the e-invoice from a cash register that is created by organization or individual selling goods and providing services from the cash register system, with data transmitted to the tax agency in the standard data format.

4. A cash register means a cash register system consisting of a synchronized electronic device or a system of multiple electronic devices integrated through information technology solutions with general functions such as processing payments, storing sales transactions, and recording sales data.

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5. Lawful invoice or document means an invoice or document which is correct in form and content as provided in this Decree.

6. Counterfeit invoice or document means an invoice or document printed or created according to the specimen of an invoice or document already notified to be issued by another organization or individual, or printed or created with the same invoice form number and document or invoice serial number or forged from an e-invoice or e-document.

7. Use of an unlawful invoice or document means the use of a counterfeit invoice or document; invoice or document without validity or with expired validity; invoice no longer in use during the period the enforcement measure of invoice use suspension, unless otherwise permitted by the tax agency's notice; the use of e-invoice without registration for the use of that e-invoice with the tax agency; the use of an e-invoice without the tax agency's code in the case of using e-invoices with the tax agency's code; the use of goods sale or service provision invoice that is created from the date on which the tax agency determines that the seller does not operate at the business address registered with the competent state agency; the use of goods sale or service provision invoice or document that is created earlier than the date of determining that the invoice or document-creating party does not operate at the business address registered with the competent state agency, or without tax agency's notice on the fact that the invoice or document-creating party does not operate at the business address registered with the competent agency, but the tax agency or public security office or other functional agencies have concluded that invoice or document is unlawful.

Unlawful use of invoices or documents means the use of invoices or documents erased or modified in contravention to regulations; the use of fraudulent invoices or documents (i.e. invoices or documents with economic norms and contents but the whole or a part of goods or service purchase is unreal); the use of invoices that do not reflect the actual value incurred, or creating of invoices without real transactions or counterfeit invoices; the use of invoices with differences on goods or service values or with differences on compulsory items among invoice sheets (applicable to paper invoices that were issued and used before the transition to e-invoices); the repeated use of invoices when transporting goods for sale, or the use of invoices of certain goods or services for evidencing other goods or services; the use of invoices or documents of another organization or individual (except for tax agencies' invoices and the case of being authorized for creating invoices) for legalization of brought goods or services or sold goods or services; the use of invoices or documents concluded by tax agencies or public security offices or other functional agencies as unlawful use of invoices or documents.

8. Destruction of invoices and documents

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a) The destruction of e-invoices and e-documents is a measure to ensure that e-invoices and e-documents no longer exist in the information system and cannot be accessed or referenced.

b) The destruction of invoices printed on order by a tax agency and the destruction of printed-on-order and self-printed documents involve burning, shredding, tearing, or other methods that ensure the destroyed invoices and documents cannot be reused for their information and data.

Invoices and documents eligible for destruction are those that have reached the end of their retention period as prescribed in Article 5 of this Decree.

9. E-invoice and e-document service provider means an organization providing solutions to create, transmit, store e-invoices, e-documents. E-invoice and e-document service providers include organizations providing solutions for creating e-invoices and e-documents for sellers and buyers; and organizations transmitting and storing e-invoice and e-document data with the tax agency.

10. E-invoice and e-document database means a collection of information data about e-invoices and e-documents of organizations, economic organizations and individuals for goods sale, service provision, and information about e-documents of organizations, economic organizations and individuals.

11. Terms provided in this Decree shall be construed as prescribed in the Law on Tax Administration.

Article 4. Principles of creation, management and use of e-invoices and documents

1. When selling goods or providing services, the seller must issue an e-invoice to the buyer (including cases where goods or services are used for promotion, advertising, samples; goods or services given as gifts, donations, exchanges, salary payments to employees, or internal consumption; or goods issued under lending or borrowing agreements), as well as in other cases where invoice issuance is required under the Minister of Finance's requirements, except for cases not subject to use of e-invoices as prescribed in Article 7 of this Decree.

E-invoices must follow the standard data format and contain full contents as prescribed by the tax law, the accounting law and Article 10 of this Decree, ensuring a complete and truthful reflection of the economic transactions arising. The sellers shall be legally responsible for the accuracy of the created invoices.

2. When withholding personal income tax, collecting taxes, charges or fees, organizations and individuals responsible for tax withholding, organizations collecting taxes, charges or fees must issue an electronic tax withholding document, electronic tax receipt, or electronic charge or fee receipt to the person whose income is subject to tax withholding, the taxpayer, or the charge or fee payer, which contains all required details as prescribed in Article 23 of this Decree and comply with the standard data format.

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3. Before using e-invoices and e-documents, economic organizations, other organizations, business households, business individuals, personal income tax-withholding organizations and individuals, and organizations collecting taxes, charges or fees must register their usage of e-invoices and e-documents in accordance with the regulations of the Minister of Finance.

The registration, management and use of e-invoices and e-documents must comply with the law regulations on electronic transactions, accounting, taxation, tax administration, charges and fees, and the Minister of Finance's regulations.

4. E-invoice and document data related to the sale of goods, service provision, tax payment transactions, tax withholding, and payment of taxes, charges and fees serve as a database for tax administration and the provision of e-invoice and document information to relevant organizations and individuals.

5. Sellers of goods or service providers may authorize a third party to issue e-invoices for their sale of goods or service provision. The Minister of Finance shall provide specific guidance on this matter.

6. The charge and fee- collecting organization may authorize the third party to create charge and fee collection receipts. In a receipt created by an authorized party, the name of the authorizing party shall be written in the item "charge and fee- collecting organization". The authorization must be made in writing between the parties involved, with sufficient information in receipts to be created under authorization (authorization purpose and duration; mode of payment of receipts created under authorization). Such authorization must be notified to tax agencies when the receipt issuance notice is carried out.

7. In case tax-, fee-, and charge- collecting organizations and service providers jointly collect taxes, fees, charges, and payments for goods or services from a single customer, they may integrate the tax, fee, and charge receipt and the invoice into a single electronic format to be provided to the buyer. The integrated e-invoice must include all required details of both the e-invoice and the e-receipt and conform to the standard data format. The goods seller, service provider, and tax-, fee-, and charge- collecting organization shall reach an agreement on which entity will issue the integrated e-invoice for the customer and must notify the tax agency directly managing them using the form prescribed by the Minister of Finance. Revenue declaration by sellers and service providers and tax, charge and fee declaration shall be carried out in accordance with the law on tax administration.

Article 5. Preservation and storage of invoices and documents and conversion of e-invoices and e-documents

1. Invoices and documents that are preserved and stored must ensure:

a) Their safety, confidentiality, integrity, completeness, and avoidance of any change or deviation during the storage period;

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b) They are stored for a period specified in the accounting law.

2. E-invoices and e-documents shall be preserved and stored by data messages. Agencies, organizations and individuals are entitled to select and use methods of preservation and storage of e-invoices and e-documents suitable to their business conditions and technological applicability, and that satisfy all requirements prescribed in Article 13 of the Law on Electronic Transactions. E-invoices and e-documents must be ready to print or look up upon request.

3. Invoices printed on order by tax agencies and documents printed on order or self-printed shall be preserved and stored to ensure the following requirements:

a) Invoices and documents not yet created shall be stored and preserved in warehouses under regulations on archive and preservation of valuable documents;

b) Invoices and documents already created by accounting units shall be archived under regulations on archive and preservation of accounting documents;

c) Invoices and documents already created by organizations, households and individuals other than accounting units shall be stored and preserved like private assets of such organizations, households and individuals.

4. Conversion of e-invoices and e-documents into paper invoices and documents

a) Contents of an e-invoice or e-document and a paper invoice or document which is converted from such e-invoice must match and satisfy the requirements prescribed in Clause 2 Article 12 of the Law on Electronic Transactions;

b) Lawful e-invoices and e-documents may be converted into paper invoices and paper documents in the following cases:

b.1) At the request of audit, inspection, examination or investigation agencies and in accordance with the law regulations on inspection, examination and investigation;

b.2) Based on economic or financial operations arising for recording and monitoring purposes in accordance with the accounting law. Invoices converted in this case shall not be valid for transactions or payment, except for e-invoices created from cash registers connected for data transmission to tax agencies in accordance with this Decree.

Chapter II
PROVISIONS ON E-INVOICES

Article 6. Subjects of use of e-invoices

1. Subjects of use of e-invoices include:

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a) Economic organizations, other organizations, business households, business individuals, and cases posing a high tax risk as prescribed by the Minister of Finance shall use e-invoices with the tax agency's code when selling goods or providing services, except for the cases specified at Point b and Point c of this Clause;

b) Enterprises operating in the fields of electricity, petrol and oil, postal services, telecommunications, clean water supply, finance and banking, securities, crypto-assets, support services for transactions on carbon exchanges, insurance, health, e-commerce, supermarket business, commerce, air, road, railway, sea or waterway transportation, and economic organizations that have conducted or are going to conduct transactions with tax agencies by electronic modes, have built or are going to build information technology infrastructure, have already applied or are going to apply accounting software and e-invoice making software that meet the prescribed requirements for making and looking up e-invoices and storing e-invoice data and ensuring the transmission of e-invoice data to buyers and tax agencies may use e-invoices without the tax agency's code upon sale of goods or provision of services, except for cases posing a high tax risk as prescribed by the Minister of Finance and cases registering to use e-invoices with the tax agency's code.

c) Economic organizations, business households and business individuals engaged in the sale of goods and provision of services, including those selling or providing directly to consumers (shopping centers, supermarkets, retail stores (excluding automobiles, motorcycles, and other motor vehicles), food and beverage services, restaurants, hotels, passenger transportation services, direct support services for road transport, art, entertainment, recreation, cinema operations, and other personal services as defined in the Vietnamese Economic Sector System) must use e-invoices from cash registers.

In case economic organizations, business households or business individuals engaged in the direct sale of goods or provision of services to consumers have registered to use e-invoices as prescribed at Point a and Point b of this Clause, they are not required to register for the use of e-invoices created from cash registers;

d) Business households and business individuals with the annual revenues exceeding VND 1 billion, or business households and business individuals selling assets subject to registration of ownership or use rights, shall apply e-invoices with the tax agency's code or e-invoices created from cash registers connected for data transmission to tax agencies.

Business households and business individuals that are not required to use e-invoices but wish to use e-invoices shall register to use e-invoices with the tax agency's code or e-invoices created from cash registers connected for data transmission to tax agencies.

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2. Subjects to whom the tax agency issues e-invoices with the tax agency's code on a per-occurrence basis

a.1) E-invoices with the tax agency's code issued by each arising time are sales invoices in the following cases:

a.1) Non-business organizations with goods and service provision transactions that are subject to value-added tax, corporate income tax and other taxes (if any) in accordance with the value-added tax law, the corporate income tax law and other tax laws;

a.2) Economic organizations, other organizations, business households and business individuals that directly pay VAT in the following cases:

a.2.1) Temporarily ceasing business operations but not yet completing procedures for tax identification number deactivation, requiring invoices to be delivered to buyers for the liquidation of assets or goods;

a.2.2) Temporarily ceasing business operations but requiring invoices to be delivered to buyers for performance of pre-existing contracts signed before the tax agency announced the business suspension;

a.2.3) Subject to enforcement measure by the tax agency in the form of invoice suspension;

a.2.4) Enterprises undergoing bankruptcy procedures but still conducting business activities under the supervision of the Court;

a.2.5) Economic organizations, other organizations, business households and business individuals in the process of explanation or supplementation of documents in accordance with the Minister of Finance's regulations;

b) Issuance of e-invoices with the tax agency's codes by each arising time as VAT invoices in the following cases:

b.1) Economic organizations, and other organizations subject to VAT under the withholding method, in the following cases:

b.1.1) Temporarily ceasing business operations but not yet completing procedures for tax identification number deactivation, requiring invoices to be delivered to buyers for the liquidation of assets or goods;

b.1.2) Temporarily ceasing business operations but requiring invoices to be delivered to buyers for performance of pre-existing contracts signed before the competent state agency announced the business suspension;

b.1.3) Subject to enforcement measure by the tax agency in the form of invoice suspension;

b.1.4) Enterprises undergoing bankruptcy procedures but still conducting business activities under the supervision of the Court;

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b.1.5) Economic organizations and other organizations in the process of explanation or supplementation of documents in accordance with the Minister of Finance's regulations;

b.2) Organizations and state agencies that are not subject to VAT under the withholding method, when conducting asset auctions (excluding the cases of public asset auctions as specified in Clause 4 Article 8 of this Decree), may be issued VAT invoices, for the purpose of delivering to the buyer, if the winning bid price is determined as VAT-inclusive in the auction dossiers approved by the competent agency.

b) Issuance of e-invoices with the tax agency's codes for the sale of public assets by each arising time in case the agency assigned to organize the handling of public assets is a value-added tax taxpayer subject to the enforcement measure of invoice use suspension;

d) The order and procedures for the issuance of e-invoices by each arising time as prescribed in this Clause shall comply with the regulations of the Minister of Finance.

3. The application of e-invoices to certain specific cases to meet management requirements is prescribed as follows:

a) In case of import of goods under entrustment, if the business establishment entrusted to import goods has paid value-added tax at the import stage, the e-invoice shall be used for delivering goods to the entrusting business establishment. If the value-added tax is not paid at the import stage, when issuing and delivering the entrusted import goods, the business establishment entrusted to import goods shall make an ex-warehousing-cum-internal transportation slip as specified as the document for goods circulation on the market.

b) In case of entrusting to export goods:

b.1) When issuing and delivering goods to the entrusted establishment, the establishment which has goods for entrusted export shall use ex-warehousing-cum-internal transportation slips;

b.2) The establishment entrusted for export shall carry out export procedures in accordance with the customs law. When the goods have been actually exported and certified by the customs agency, based on the collated documents and certifications of quantity and value of actually exported goods of the establishment entrusted for export, the entrusting establishment shall create VAT e-invoices or electronic sales invoices for the establishment entrusted for export. The establishment entrusted for export shall create an electronic value-added tax invoice or electronic sales invoice to collect the entrustment charge from the entrusting establishment.

c) Business establishments having exported goods and services (including establishments processing goods for export) shall use an e-invoice when

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exporting goods and services: An electronic commercial invoice, an electronic VAT invoice, or an electronic sales invoice. The time of invoice creation shall comply with Clause 1 Article 9 of this Decree.

In case goods are transported to the border gate or the location for export procedures, the establishment shall use an ex-warehousing-cum-internal transportation slip or an electronic commercial invoice or an e-invoice as prescribed as a document for goods circulation in the market.

d) Business organizations that declare and pay value-added tax by withholding of goods transfer to dependent accounting establishments such as branches and stores in other localities (provinces and centrally-run cities) to sell or transfer between branches and dependent units; or issue goods to other business establishment acting as sale agents selling goods at fixed prices to enjoy commissions, based on the method of business organization and accounting may choose one of two ways to use invoices and documents as follows:

d.1) Using electronic VAT invoices as grounds for payment and declaration of value-added tax at each independent unit and stage;

d.2) Using ex-warehousing-cum-internal transportation slips or ex-warehousing-cum-consignment slips as prescribed for goods issued to agents.

Dependent accounting establishments, branches, stores and establishments acting as sales agents must create invoices in accordance with regulations when selling goods, and deliver them to the buyers, at the same time, make a list of sold goods and send it to the establishment having transferred goods or the establishment having consigned goods (hereinafter referred to as the consignee), so that the consignee can make VAT invoices for actual sold goods that are consigned to the dependent accounting establishments, branches, stores or sale agents.

In case the establishment has a large quantity and revenues of sold goods, the list may be made every 05 days or 10 days. If the sold goods have different value-added tax rates, they shall be stated in separate lists according to each group of tax rates.

Dependent accounting establishments, branches, stores and establishments acting as sales agents shall declare and pay value-added tax on the goods sold for buyers and the input value-added tax shall be declared and withheld according to the VAT invoices issued by the consignor.

dd) Organizations and individuals shall use ex-warehousing-cum-internal transportation slips as prescribed when discharging mobile goods; and create e-invoices as prescribed when selling mobile goods.

e) In case of transfer of assets among independent accounting units or among member units with sufficient legal status in the same organization, the organization having transferred assets must create e-invoices as for selling goods.

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g) Organizations engaged in financial leasing activities that lease assets subject to value-added tax must create invoices in accordance with regulations.

g.1) Organizations providing financial leasing of assets subject to value-added tax must possess value-added tax invoices for purchased assets (for domestically purchased assets) or documents evidencing value-added tax payment at the importation stage (for imported assets). When creating invoices, the total amount of value-added tax on the output value-added tax invoice must match the amount of value-added tax on the input invoice of the financially leased asset (or the tax payment document at the importation stage), and the tax rate shall be marked with the symbol "CTTC". In cases where the assets purchased for leasing fall under the category of non-taxable goods or services, or where there is no value-added tax invoice or no document evidencing value-added tax payment at the importation stage, the invoice shall not reflect value-added tax;

g.2) The creation of invoices for financial leasing activities shall be carried out as follows:

In cases where the financial leasing organization transfers in full the amount of value-added tax stated on the invoice for the asset purchased for financial leasing to the lessee at one time, then on the value-added tax invoice for the initial payment of the financial leasing service, the financial leasing organization shall specify: Payment for financial leasing service and the input value-added tax of the financially leased asset, or payment of the input value-added tax of the financially leased asset, the goods value shall reflect the value of the financial leasing service (excluding value-added tax of the asset); the tax rate shall be marked with the symbol "CTTC", the tax amount shall reflect the value of the input value-added tax of the financially leased asset.

g.3) Handling of invoice creation upon early termination of the financial leasing contract:

b.2.1) Repossession of financially leased asset: In cases where the financial leasing organization and the lessee agree to fully deduct the value-added tax on the financially leased asset, the lessee shall adjust the deducted value-added tax based on the remaining value excluding value-added tax, as determined in the minutes of asset repossession for transfer to the financial leasing organization. The value-added tax invoice must clearly state: the amount of value-added tax to be returned for the repossessed asset; the tax rate indicated with the symbol "CTTC"; the amount of value-added tax calculated on the remaining value excluding value-added tax, as determined in the minutes of asset repossession.

Sale of repossessed asset: When selling the repossessed asset, the financial leasing organization must create a value-added tax invoice as prescribed and deliver it to the customer.

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h) Creation of invoices for the parties participating in a business cooperation contract

h.1) In case the parties participating in a business cooperation contract share revenue and agree to appoint one party as the representative responsible for creating invoices for the customer, the remaining parties to the business cooperation contract shall create invoices to the representative party for the portion of revenue allocated to each party under the contract;

h.2) In case the parties participating in a business cooperation contract share costs and agree to appoint one party as the representative responsible for receiving invoices from the seller, the representative party receiving the invoices shall create invoices to allocate the portion of costs to the remaining parties under the contract.

Article 7. Cases not required to use e-invoices

1. A business household or business individual selling goods or services falling under the case subject to preparation of a list of purchased goods and services in accordance with the law on corporate income tax, except in cases of registering to use e-invoices.

2. A business household or business individual having income from real estate leasing activities; or income from the provision of digital information content products and services for entertainment, online games, digital films, digital photos, digital music, or digital advertising, to organizations or individuals abroad.

3. A business household or business individual acting as a lottery agent, insurance agent, or multi-level marketing agent for which the lottery, insurance, or multi-level marketing enterprise has already withheld tax in accordance with the law on tax administration.

4. Charges and other revenues arising from reinsurance activities (including retrocession, revenues from retrocession commissions, and other revenues from retrocession), receipt of deposits, financial activities (issuance of deposit certificates, issuance of primary securities, issuance of valuable papers), debt sale, transactions of foreign currency and derivative products.

For foreign currency sale transactions, based on the unit's data management system, at the end of each month, the unit shall make a summary of the transactions arising during the month, shall be responsible for the accuracy of the contents of each transaction, and provide the summary of foreign currency sale transactions upon request by the tax agency or the competent state agency.

5. Contribution of capital in the form of assets by an organization or business individual to an economic organization.

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6. Assets transferred from a parent company to its dependent-accounting member units and vice versa, or between dependent-accounting member units within a business establishment; assets transferred upon division, splitting, consolidation, merger, or transformation of an enterprise.

7. Machinery and equipment lent that constitute fixed assets and tools and instruments used for the processing of goods of the lending party, without collection of payment and without transfer of ownership.

8. Cases as defined at Point a, Point b Clause 1 Article 6, Point b Clause 1 Article 14 Decree No. 181/2025/ND-CP of the Government detailing the implementation of a number of articles of the Law on Value-Added Tax, including:

a) Goods and services used to continue the production or business process of the business establishment such as goods issued from stock for transfer within the establishment's warehousing system, issued as supplies or semi-finished products for further manufacture and business within a single business establishment;

b) Goods and services issued from stock or supplied by the business establishment for its own production and business activities (including fixed assets self-constructed or self-produced by the business establishment);

c) Revenues unrelated to the sale of goods or provision of services by the business establishments, such as revenues of monetary compensation (including compensation for land and assets on land when land is recovered under decisions of competent state agencies), bonuses, recovery from third parties in insurance activities, collected amounts on behalf of others, remuneration from state agencies for performance of collection and payment activities on behalf of state agencies, and financial revenues.

Article 8. Types of invoices

Invoices provided in this Decree take the following types:

1. Value-added tax invoice (hereinafter referred to as the VAT invoice) means an invoice reserved for economic organizations that declare value-added tax by the withholding method for the following activities:

a) Selling goods and providing services in the country;

b) International transport;

c) Exporting to non-tariff zones and circumstances considered as export;

d) Exporting goods or providing services to other countries;

dd) E-commerce activities, digital platform-based businesses, and other services provided by overseas suppliers without a permanent establishment in Vietnam.

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2. Sales invoice means an invoice reserved for the following economic organizations, business households, and business individuals:

a) Economic organizations, business households, and business individuals that declare and determine value-added tax by the direct method, for the following activities:

a.1) Selling goods and providing services in the country;

a.2) International transport;

a.3) Exporting to non-tariff zones and circumstances considered as export;

a.4) Exporting goods or providing services to other countries.

b) Economic organizations and individuals in non-tariff zones, when selling goods or providing services to the domestic market, or when selling goods or providing services between economic organizations and individuals within the non-tariff zone, or exporting goods and providing services abroad, must specify on the invoice: "For organizations and individuals in the non-tariff zone".

Processing enterprises that engage in other business activities (besides processing activities as regulated by the law on industrial parks and export processing zones) and declare value-added tax (VAT) using the direct method shall use invoices as prescribed at Point a of this Clause. Processing enterprises that declare value-added tax using the withholding method shall use invoices as prescribed in Clause 1 of this Article.

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3. An e-commercial invoice applies to economic organizations, business households, and business individuals (exporters) engaged in the export of goods or the provision of services abroad, provided that the exporter meets the requirements for transmitting e-commercial invoice data to the tax agency electronically. E-commercial invoices must comply with the content requirements specified in Article 10 of this Decree and the standard data format.

In case the exporter does not meet the requirements for electronic transmission of e-commercial invoice data to the tax agency, he/she/it may choose to issue an electronic VAT invoice or an electronic sales invoice.

4. E-invoices for the sale of public assets shall be used when selling or transferring public assets in accordance with the law on the management and use of public assets.

5. National reserve commodity sales e-invoices shall be used when agencies and units under the system of state reserve agencies sell national reserve commodities according to the law regulations.

6. Other types of invoices, including:

a) Stamps, tickets and cards under the standard data format and contents as prescribed in this Decree;

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b) Air freight receipts; international freight vouchers; receipts of banking service charges, except for the cases specified at Point a of this Clause, of which the forms and contents comply with international practices and relevant laws.

7. Documents which are registered, issued, used and managed like invoices include ex-warehousing-cum-internal transportation slips and ex-warehousing-cum-consignment slips.

8. The Ministry of Finance shall guide the form of displaying types of invoices for the subjects specified in Article 2 of this Decree for reference during the course of implementation.

9. E-invoices generated from cash registers with data connection with the tax agency must adhere to the following principles:

a) The invoice must be identifiable as one printed from a cash register with connection of electronic data with the tax agency;

b) A digital signature is not required;

c) Expenses incurred for purchasing goods and services with e-invoices (information retrieved from the tax management information system) generated from cash registers shall be considered expenses with legally and sufficiently valid invoices and documents when determining tax obligations.

Article 9. Time of invoice creation

1. The time of invoice creation for the sale of goods (including the sale and transfer of public assets and the sale of national reserves) is the time of transfer of ownership or the right to use the goods to the buyer, regardless of whether payment has been received.

For the export of goods (including processing for export), the time of creation of an e-commercial invoice, an electronic VAT invoice, or an electronic sales invoice shall be determined by the seller but must not be later than the next working day from the date the goods are cleared through customs in accordance with the customs law.

2. The time of invoice creation for the provision of services is the time when the service provision is completed (including services provided to foreign organizations and individuals), regardless of whether payment has been received. If the service provider collects payment before or during the provision of the service, the time of invoice creation is the time of payment collection (excluding the case of collecting deposits under the Civil Code intended to secure the performance of service provision contracts).

3. In case of multiple delivery of goods or transfer of goods item by item or services stage by stage, an invoice must be created for each delivery or transfer for the volume and value of delivered or transferred goods or services.

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4. The time of creating an invoice for specific cases is prescribed as follows:

a) For cases involving the sale of goods and provision of services in large quantities, occurring frequently, requiring time for data reconciliation between the enterprise selling goods or providing services and the customer or partner, including: cases of direct support services for air transport, aviation fuel supply for airlines, electricity supply (except for subjects specified at Point g of this Clause), support services for railway transport, water supply, television services, television advertising services, e-commerce services, postal and delivery services (including agency services, collection and payment services), telecommunications services (including value-added telecommunications services), logistics services, maritime pilotage services, advertising services on electronic newspapers; services of digital technology, digital platforms, and information technology services (including payment intermediary services used on telecommunications and information technology platforms, except for the cases specified at Point b of this Clause) provided on a periodic basis; banking services (excluding lending activities), international money transfers, securities services, crypto-asset services, support services for transactions on the carbon exchanges, electronic lottery, road toll collection between investors and toll collection service providers, insurance services; security services, industrial catering services, services of goods exchanges, credit information services, passenger transport services (by taxis, contract vehicles, or two-wheeled motorcycles using transport connection support software under the law on roads) provided to enterprises and organizations, and other cases as guided by the Minister of Finance, the time of invoice creation shall be the time of completion of data reconciliation between the parties, but no later than the 07th of the month following the month in which the services are provided, or no later than 07 days from the end of the conventional period. The agreed period used as the basis for determining the quantity of goods and services provided shall be based on the agreement between the unit selling goods or providing services and the buyer;

b) For telecommunications services (including value-added telecommunications services), and information technology services (including payment intermediary services using telecommunications and information technology platforms), and data products and services which require to check connection data among service business establishments, the time of creating an invoice shall be the time of completion of checking data on service charges under economic contracts among service business establishments, but not more than 02 months from the month of arising the service charges.

In case of providing telecommunications services (including value-added telecommunications services) through the sale of prepaid cards, charging roaming charges when customers register to use the service without requiring the issuance of value-added tax invoices (hereinafter referred to as VAT invoices) or without

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providing his/her name, address, and tax identification number, at the end of each day or every month, the service business establishment shall create a single VAT invoice recording the total value of the sold prepaid cards or charging roaming charges sold to the customers who do not require invoices or do not provide their names, addresses and tax identification numbers.

c) For construction and installation, the time of creating an invoice shall be the time of acceptance or handover of works, work items, construction and installation volumes, whether the invoiced amount is paid or not;

d) For organizations dealing in real estate, infrastructure construction or residential building for sale or transfer:

d.1) In case the ownership or use right has not been transferred yet: If the payment is made according to the project implementation schedule or the payment schedule specified in the contract, the time of creating an invoice shall be the date of payment or the date as agreed in the contractual payment agreement;

d.2) In case the ownership or use right has been transferred, the time of creating an invoice shall comply with Clause 1 of this Article.

dd) The time of creating an invoice for cases of organizing to trade and purchase air transport services via websites and e-commerce systems under international practices shall not exceed 05 consecutive days from the date the air transport service vouchers generated on the websites and e-commerce systems;

e) For activities of searching, surveying, exploiting and processing crude oil, the time of creating an invoice for sale of crude oil, condensate and products made from crude oil (including activities of underwriting in accordance with the Government’s commitment) shall be the time when the buyer and seller define the official selling prices, regardless the payment is made or not.

For the sale of natural gas, associated gas, and coal gas transported through pipelines to the buyer, the time of creating an invoice shall be the time when the buyer and seller determine the gas volume delivered for the month, but no later than the last day of the deadline for tax declaration and payment for the month in which the tax obligation arises, in accordance with the tax law.

In case there are any differences in the invoicing time in the Government’s underwriting agreements and commitments, regulations specified in such underwrite agreements and commitments shall be complied with.

g) For activities of selling electricity of electricity generation companies on the electricity market, the time of creating an e-invoice shall be determined on a basis of the time of checking payment data among power system operation units and the electricity market, power generation units and power buyers in accordance with the Ministry of Industry and Trade's regulations or power purchase contracts guided and approved by the Ministry of Industry and Trade,

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but no later than the last day of the time limit for tax declaration and payment, for the month in which the tax obligation arises in accordance with the tax law. For activities of selling electricity of electricity generation companies involved in the Government's underwriting commitment about the payment time, the time of creating an e-invoice shall be in accordance with the Government's underwriting, the Ministry of Industry and Trade's guidance and approvals, and power purchase contracts signed between the electricity buyer and seller;

h) The time of creating an invoice for the case of selling petrol and oil at retail stores shall be the time of ending the petrol and oil selling by each selling time;

i) For the cases of providing air transport services (including cases where agents sell at the prices prescribed by airlines and earn commissions from airlines) and insurance services through agents, the time of creating an invoice shall be the time of completion the data reconciliation between parties, but not later than the 10th of the month preceding the arising month;

k) For lending activities of credit institutions, the time of creating an invoice shall be determined based on the interest payment schedule as specified in the loan agreement between the credit institution and the borrower, except where the interest is not collected at the due date, in such cases, the time of creating an invoice shall be the time at which the loan interest is actually collected from the borrower. In the case of prepayment of interest under the loan agreement, the time of creating an invoice shall be the time on which the prepaid interest is collected;

l) For passenger transportation services using taxicabs with fare calculation software as regulated by law regulations: At the end of each trip, enterprises or cooperatives operating taxicab passenger transport services using fare calculation software shall create e-invoices for customers and simultaneously transmit invoice data to the tax agencies as prescribed;

m) For medical examination and treatment facilities that utilize medical and hospital fee management software, where each medical examination, treatment service, imaging, or laboratory test transaction generates a payment receipt (for hospital fees or examination, imaging and testing fees) and is recorded in the information technology system, if the patient (the customer receiving medical services) does not request an invoice, the medical examination and treatment facility shall compile and create an e-invoice at the end of the day based on medical examination and treatment information and payment receipts for the healthcare services provided during the day. If the customer requests an e-invoice, the medical examination and treatment facility shall create an e-invoice and send it to the customer.

The medical examination and treatment facility shall create invoices to the social security agency at the time of the social security agency's settlement and

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reimbursement of medical examination and treatment costs for patients covered by health insurance;

n) For non-stop electronic toll collection, the date of creating an e-invoice shall be the date when the vehicle passes through the toll booth. In case where the customer using the non-stop electronic road toll collection service has one or more vehicles using that service for many times in a month, the service provider may periodically create e-invoices, the date of creating e-invoices no later than the last day of the month when the road toll collection service arises. The invoice content shall detail each turn of the vehicle through the toll booth (including: The time when the vehicle passes through the station, the price of the road toll of each turn).

o) For insurance business activities, the time of creating an e-invoice shall be the time on which insurance revenue is recognized in accordance with the law regulations on insurance business (except for the cases specified at Point a and Point i of this Clause).

With regard to co-insurance contracts: Upon collecting insurance premiums, each co-insurer shall create an invoice for the customer corresponding to the insurance premium received. In case one enterprise is authorized to collect insurance premiums on behalf of the other co-insurers, the collecting enterprise shall create an invoice for the customer for the entire contract value, and each enterprise authorizing such collection shall create an invoice for the collecting enterprise for the insurance premium to which it is entitled in accordance with the agreement between the parties. In case goods or services are purchased for compensation or payment of other expenses related to a co-insurance contract, if one insurer is authorized to make payment on behalf of the other insurers, the paying enterprise shall create an invoice when seeking reimbursement from the other insurers;

p) For traditional lottery ticket sales and instant lottery tickets sold in the form of pre-printed tickets with fixed denominations to customers, after retrieving unsold tickets and no later than before the next draw, the lottery business enterprise shall issue a single electronic VAT invoice with the tax agency's code for each agent (whether an organization or an individual) for the lottery tickets sold during the period and submit it to the tax agency for code issuance;

q) For casino and prize-winning electronic gaming businesses, the time of creating an e-invoice must be completed no later than one day from the end of the revenue recognition day. At the same time, the casino and prize-winning electronic gaming enterprises must transfer data on the total amount collected (from the exchange of gaming tokens at the cashier, gaming tables, and amounts collected from electronic gaming machines) after deducting the amounts refunded to players (due to winnings or unused tokens) according to the form defined by the Minister of Finance, to the tax agency at the same time as the e-invoice data

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submission. The revenue recognition day is defined as the period from 06:00:00 to 05:59:59 of the following day. In case specialized laws provide otherwise, such specialized laws shall apply;

r) For enterprises that provide the following services to individual consumers: banking services; payment intermediary services; credit information services; securities business; crypto-asset trading; support services for transactions on carbon exchanges; insurance business; money transfer services via e-wallets; electricity disconnection and reconnection services; e-commerce services; postal and direct delivery services serving e-commerce activities; public passenger transport services by metro and bus; passenger transport business by taxis, contract vehicles and two-wheeled motorcycles; vehicle parking services; cinema operations and other services, and satisfy the condition of having software systems capable of managing each transaction and storing payment collection data on a transaction-by-transaction basis, the database containing detailed information on the enterprises' transactions arising shall be transmitted to tax agencies in accordance with Point a.2 Clause 3 Article 16 of this Decree. The seller shall be responsible for the accuracy of transaction information, retain complete detailed data of each transaction, and ensure the ability to retrieve, reconcile and provide relevant data and documents at the request of tax agencies or competent state agencies.

5. In case the seller does not have an automatic invoice creation software and transactions involving the sale of goods or provision of services arise during night working hours as prescribed by the Labor Code, the time of creation of the invoice shall be no later than the next working day.

Article 10. Contents of an invoice

1. Such an invoice must contain the following contents:

a) Invoice title, invoice serial number, and invoice form number;

b) Invoice number;

c) Name, address and tax identification number of the seller;

d) Buyer’s name, address, tax identification number or code of an entity in relationship with the state budget, or personal identification number;

dd) Name, unit, quantity and unit price of goods and services; amount of money without value-added tax, value-added tax rate, total amount of value-added tax by each tax rate, total amount of value-added tax and total payment with value-added tax;

e) Signatures of sellers and buyers. To be specifically: The digital signature of the buyer is not required in an e-invoice is not required (unless otherwise agreed by the buyer and the seller);

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g) The time of creating invoices shall comply with Article 9 of this Decree and shall be displayed in the format of day, month and year of the calendar year;

h) The time of digital signing on an e-invoice;

i) The tax agency's code, for an e-invoice with the tax agency's code;

k) Charges and fees belonging to the state budget, trade discounts, promotions (if any), and other relevant contents (if any).

2. The words, numbers and currency shown on invoices.

3. Detailed regulations on the contents of invoices specified in Clause 1 and Clause 2 of this Article, and on certain cases in which e-invoices are not required to contain all of the contents shall be provided in the Appendix issued together with this Decree.

4. E-invoices generated from cash registers with data connection with the tax agency must contain the following contents:

a) Name, address and tax identification number of the seller;

b) Buyer's name, address, tax identification number/personal identification number/phone number (if requested by the buyer);

c) Description of goods, services, unit price, quantity, and total payment amount. If an economic organization applies the withholding method, the e-invoice must explicitly indicate the selling price excluding VAT, VAT rate, VAT amount, and total payment amount including VAT;

d) Invoice creation time;

dd) Tax agency's code, for an e-invoice with the tax agency's code or electronic data that enables the buyer to retrieve and declare information of an e-invoice generated from the cash register.

The seller shall provide e-invoices to buyers via electronic means (such as messages, emails, or other electronic formats) or offer a URL link or QR code for buyers to access and download the e-invoice.

5. Other contents on invoices

For sales invoices of business households and business individuals, the sellers are encouraged to include information on the business line group corresponding to the goods or services in the e-invoice data in XML format transmitted to tax agencies. In case goods or services are not liable to tax, such information shall be indicated accordingly in the invoice. Information on the business line group (if any) shall be displayed in the representation of e-invoice.

Apart from contents as guided in Clause 1 to Clause 3 of this Article, economic organizations, organizations, business households and business individuals may create additional information about their logos or identification

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symbols, to represent the sellers' trademarks, brands or representative images. Depending on the characteristics and nature of transactions and management requirements, the invoice may show information about the sales contract, shipping orders, customer code and other information.

6. Contents of the public asset sales invoice shall comply with the Form No. 07/TSC-HD issued together with the Government's Decree No. 186/2025/ND-CP on detailing a number of articles of the Law on Management and Use of Public Property.

7. The VAT invoice cum tax refund declaration must comply with the content requirements specified in this Article and regulations of the Minister of Finance.

8. The Minister of Finance shall prescribe the contents of e-invoices applicable to certain cases as required for management purposes.

Article 11. Cases eligible for free-of-charge use of e-invoice services

1. Small and medium-sized enterprises, cooperatives, unions of cooperatives, business households, and business individuals located in areas with difficult socio-economic conditions or areas with extremely difficult socio-economic conditions, falling under the cases required to use e-invoices, shall be exempted from the service charges for a period of 12 months from the time of using e-invoices. The list of areas with difficult socio-economic conditions and areas with extremely difficult socio-economic conditions shall comply with the List of geographical areas eligible for investment incentives as defined by the investment law.

The Department of Taxation shall provide or authorize e-invoice service providers to provide e-invoices free of charge for above-mentioned subjects.

2. The tax agency, or the agency assigned the task of organizing and handling public assets in accordance with the law on management and use of public assets, shall create e-invoices through the tax administration information system or an e-invoice service provider entrusted by the Department of Taxation to provide e-invoice services free of charge.

3. Economic organizations, business households, and business individuals other than those specified in Clause 1 of this Article must pay service charges under contracts signed by both parties when using e-invoices via e-invoice service providers.

4. Small and medium-sized enterprises, cooperatives, unions of cooperatives, business households, and business individuals specified in Clause 1 of this Article may register or change registration information for the use of e-invoices via the tax administration information system in accordance with the regulations of the Minister of Finance.

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Article 12. Creation of e-invoices with the tax agency's code

1. Creation of e-invoices with the tax agency's code

a) Economic organizations, other organizations, business households and business individuals falling within the subjects specified in Article 6 of this Decree may access the tax administration information system to: create invoices for the sale of goods or provision of services; provide digital signatures on the created invoices; and transmit the invoices to the tax agency for the grant of the tax agency's code;

b) Economic organizations, other organizations, business households and business individuals using e-invoices with the tax agency's code through e-invoice service providers shall access such e-invoice service providers' websites or use the electronic invoicing software of the units to create goods sale or service provision e-invoices; provide digital signatures on the created e-invoices and send such e-invoices via the e-invoice service providers for the tax agency's grant of e-invoice codes.

2. Grant of e-invoice codes

a) E-invoices of which codes are granted by the tax agency must meet the following requirements:

a.1) Their contents must be the same as those prescribed in Article 10 of this Decree;

a.2) The format of the e-invoices is the same as the format as defined by the Minister of Finance;

a.3) The registered information is the same as the one defined by the Minister of Finance;

a.4) These e-invoices are not subject to suspension of use of e-invoices with the tax agency's code as defined by the Minister of Finance.

b) The invoice code granting system of the Department of Taxation automatically grants the e-invoice code and informs the code grant results to senders.

3. Economic organizations, other organizations, business households, and business individuals that sell goods or provide services shall be responsible for sending e-invoices with the tax agency's code to buyers. E-invoice sending and receiving methods shall be agreed between the seller and buyer in accordance with the law regulations on e-transactions.

Article 13. Creation of e-invoices without the tax agency's code

Enterprises using software to create e-invoices for goods sale or service provision shall put their digital signatures on e-invoices and send them to buyers

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by electronic means according to the arrangement between the seller and buyer according to the law on e-transactions.

Article 14. Handling of incidents

1. When using e-invoices with the tax agency's code, if goods sellers or service providers face any problem preventing them from using these e-invoices with the tax agency's code, they shall notify it to the tax agency for support. Pending the handling of a problem, if goods sellers or service providers wish to use e-invoices with the tax agency's code, they shall contact the tax agency for use of such e-invoices.

2. For cases of incidents occurring in the code granting system of the tax agency

In case the e-invoice code-granting system of the tax agency encounters a technical incident resulting in disruption to the grant of codes, the Tax Department shall be responsible for activating backup systems to ensure the code-granting operation; notifying on its website about the scope of impact, the starting time, and the expected remediation time; where necessary, authorizing a qualified e-invoice service provider to grant codes according to regulations.

3. In case there are problems with the technical infrastructure system of the e-invoice service providers, such provider shall notify the sellers and ask the Department of Taxation for timely support. The e-invoice service provider must solve the problem as quickly as possible and take measures to support the sellers to create e-invoices to send the tax agency for grant of codes in the shortest time.

4. In case a technical problem occuring in the tax administration information system results in failure to receive data of e-invoices without codes, the Department of Taxation shall be responsible for making an announcement on the Department of Taxation's website. In this situation, theeconomic organizations, other organizations and the e-invoice service providers temporarily shall not transfer the data of e-invoices without codes to the tax agency.

Within 02 working days from the date on which the Department of Taxation issues a notice that the tax administration information system resumes its operation, the economic organizations, other organizations and e-invoice service providers shall transfer invoice data to the tax agency.

5. In force majeure events as prescribed in Clause 21 Article 4 of the Law on Tax Administration No. 108/2025/QH15, including wars, riots, or strikes requiring the suspension or interruption of production or business operations, or risks not attributable to the subjective causes or fault of the seller, as a result of which the seller or the tax agency is unable to create, grant a code to, or transmit e-invoice data within the prescribed time limit:

a) Within 03 working days from the date on which the incident is remedied, the seller may create and send the e-invoice to the tax agency;

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b) The seller shall be responsible for recording accounting books on purchase and sale transactions, and retaining documents proving the force majeure event as prescribed.

6. The creation and sending of invoices, and the transmission of invoice data, beyond the prescribed time limit due to the above causes shall be determined to be a force majeure event as prescribed by the law on tax administration.

Article 15. Responsibilities of goods sellers and service providers using e-invoices with the tax agency's code

1. To manage names and passwords of the accounts granted by the tax agency.

2. To create e-invoices for sending to the tax agency for grant of e-invoice codes and bear legal liability for the legality and accuracy of these e-invoices.

3. To send e-invoices with the tax agency's code to buyers immediately after receiving them; at the end of the day, to send data of e-invoices generated from cash registers to the tax agency, except for the case of providing services as prescribed at Point r Clause 4 Article 9 of this Decree, in which case the method and time of transferring the electronic data shall comply with Point a.2 Clause 3 Article 16 of this Decree.

Article 16. Responsibilities of sellers of goods and service providers using e-invoices without the tax agency's code

1. To manage names and passwords of the accounts granted by the tax agency.

2. To create e-invoices for sending to the buyers, tax agencies and e-invoice service providers, and bear legal liability for the legality and accuracy of these created e-invoices.

3. Transmission of created electronic data to the tax agency via the tax administration information system (direct transmission or sending through an e-invoice service provider)

a) Methods and time for transmitting electronic data

a.1) E-invoice data shall be transmitted in the form of an e-invoice data summary in accordance with the Minister of Finance's regulations in the following cases:

a.1.1) Provision of services in the fields of postal and telecommunications, insurance, banking and finance, air transportation, securities, crypto assets, transactions on carbon exchanges;

a.1.2) Sale of goods that are electricity and water, provided that customer identification codes or taxpayer identification numbers (TINs) are available;

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a.1.3) Sale of goods and provision of services by foreign organizations conducting business or providing services through e-commerce platforms or other digital platforms in Vietnam.

a.2) The method of transferring the database of detailed information on arising transactions in the form of a statement of detailed transaction information as prescribed by the Minister of Finance shall apply to the services specified at Point r Clause 4 Article 9 of this Decree.

Sellers shall prepare an e-invoice data summary for sale of goods and provision of services or a statement of detailed transaction information on a monthly or quarterly basis (covering the period from the first to the last day of the month or quarter) using the form as defined by the Minister of Finance for submission to the tax agency no later than the deadline for filing the VAT declaration as prescribed by the law regulations on tax administration.

In cases where a large volume of invoices is generated, the e-invoice data summary, statement of detailed transaction information shall be divided in accordance with the tax agency's standard data format to ensure data transmission and receipt requirements;

a.3) Method of full invoice content transmission applies to the sale of goods and provision of services not covered under Point a.1 of this Clause.

After fully completing the required invoice details as prescribed, the seller shall send the invoice to the buyer and simultaneously transmit it to the tax agency no later than the next working day from the date of invoice creation.

b) Economic organizations shall transmit e-invoice data to the tax agency in the standard data format by direct transmission (for where the requirements on data connection standards are satisfied) or via an e-invoice service provider.

b.1) Direct transmission method

If the seller is an economic organization meeting the following criteria, it shall transmit e-invoice data to the tax agency through direct transmission:

b.1.1) Economic organizations that use an average of 1,000,000 or more e-invoices per month (calculated based on the average number of invoices in the preceding year), have an information technology system that meets the standard data format requirements, and wish to transmit e-invoice data directly to the tax agency shall submit a written request along with documents proving satisfaction of the technical conditions to the Department of Taxation;

b.1.2) Economic organizations operating under a parent-subsidiary model, with a centralized invoice data management system at the parent company, and intending for the parent company to transmit the entire e-invoice data, including that of its subsidiaries, to the tax agency via the tax administration information

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system, shall submit a written request along with a list of subsidiaries to the Department of Taxation for technical connection implementation.

b.2) Transmission via an e-invoice service provider

Economic organizations not falling into the case mentioned at Point b.1 of this Clause shall sign service contracts with e-invoice service providers for the transfer of e-invoice data to the tax agency.

4. To store, and ensure the integrity of, all e-invoices; to comply with the law regulations on assurance of safety and security for the electronic data system.

5. To comply with the inspection, examination and checking conducted by tax agencies and competent agencies in accordance with law regulations.

6. Business establishments selling goods eligible for VAT refunds shall create invoices cum VAT refund declarations according to the standard data format as defined by the Minister of Finance and send it to the tax administration information system as prescribed.

Article 17. Rights and obligations of sellers of goods or providers of services

1. Sellers of goods or providers of services may:

a) Use e-invoices in accordance with Article 6 of this Decree;

b) Use lawful invoices for their business activities;

c) Request the operator of an e-commerce platform or digital platform to provide buyer information, information related to the transaction, the time of delivery, and confirmation of the order completion status on the system, so that the seller may create e-invoices as prescribed, in cases of selling goods or providing services via an e-commerce platform or digital platform;

d) Initiate lawsuits against organizations or individuals that infringe upon the rights to create, issue and use lawful invoices.

2. Sellers of goods or providers of services are obliged to:

a) Create and hand invoices when selling goods or providing services to customers;

b) Manage invoice creation activities in accordance with this Decree;

c) Register use of e-invoices in accordance with the regulations of the Minister of Finance and transfer e-invoice data to tax agencies, for cases of using e-invoices without the tax agency’s code or e-invoices generated from cash registers, as prescribed;

d) Publicize methods of search and receipt of original files of the seller's e-invoices to the buyer of goods or services.

Article 18. Rights and responsibilities of buyers of goods and services

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1. The buyer of goods and services shall have the following rights:

a) To request the seller to create and deliver a lawful invoice when purchasing goods or services (except for cases where the use of e-invoices is not required);

b) To accurately provide the necessary information for the seller to create the invoice;

c) To access and receive the original e-invoice file from the seller;

d) To use the lawful invoice provided by the seller to:

d.1) To confirm the transaction of purchase and sale of goods or provision of services;

d.2) To serve as a basis for proving the right to use or the right of ownership of goods or services, or to receive compensation for damage as prescribed by law regulations;

d.3) To register the right to use or the right of ownership, and to declare taxes and settle state budget capital, in accordance with law regulations;

d.4) To participate in invoice use promotion programs organized by the seller being an economic organization, or by the tax agency.

2. Invoices requested by the buyer and received from the seller shall serve as a basis for determining the seller's tax obligations toward the state budget, contributing to enhancement of the transparency of the economy and the effectiveness of tax administration.

3. The buyer of goods and services shall have the following responsibilities:

a) To use invoices for their intended purposes;

b) To provide information stated on the invoice to competent agencies upon request.

Article 19. Responsibilities of the organization authorized to create e-invoices

1. The organization or individual authorized to create e-invoices shall have the following responsibility:

a) To create e-invoices within the scope of the authorization and ensure that they correctly reflect the nature of the economic transaction arising between the authorizing party and the buyer; the e-invoices created by the authorized organization must fully contain the information of the authorizing party being the seller; the e-invoices must satisfy the law on e-invoices, including the data format, digital signature, the time of invoice creation, and the contents on the invoice;

b) To transfer the e-invoices to the tax agency according to regulations;

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c) To store and preserve e-invoices in accordance with law regulations;

d) To ensure the safety and security of invoice data and the information of the authorizing party and the buyer;

dd) Not use the invoice data for purposes other than the scope of the authorization, except otherwise provided by law regulations;

e) To coordinate with the authorizing party in adjusting, replacing, or canceling invoices upon detection of errors;

g) To fully and promptly provide information and data related to invoices at the request of the competent state agency.

2. The operator of an e-commerce platform or digital platform shall provide buyer information, information related to the transaction, the time of delivery, and confirmation of the order completion status on the system, so that the seller may create e-invoices as prescribed, in cases of selling goods or providing services via an e-commerce platform or digital platform.

Article 20. Obligations and responsibilities of e-invoice or e-invoice and e-document service providers

1. Obligations and responsibilities of organizations providing solutions for creating e-invoices and e-documents:

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a) Obligations:

a.1) Provide solutions for the creation, transmission, storage, and processing of e-invoice data, e-invoices with the tax agency's code generated from cash registers, and e-documents; transmit e-invoice and e-document data to the tax agency. In cases where an e-invoice and e-document service provider is not yet an organization transmitting and storing e-invoice and e-document data with the tax agency, it shall transmit e-invoice and e-document data to the tax agency through using the services of an organization transmitting and storing e-invoice and e-document data with the tax agency;

a.2) Ensure the timely and complete transmission and receipt of e-invoices, e-documents and store transmission and receipt records among the parties involved in the transaction;

b) Responsibilities:

b.1) To publicly announce the operational methods and service quality on the service provider's website;

b.2) To ensure confidentiality of information of e-invoices and e-documents;

b.3) To notify service users at least 30 days in advance of any plan on termination or suspension of service provision, along with handling measures, to ensure service users' rights;

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b.4) To fulfill other obligations as agreed upon with the service users.

2. Obligations and responsibilities of organizations transmitting and storing e-invoice and e-document data to the tax agencies:

a) Obligations:

a.1) To provide services for transmitting and storing e-invoice and e-document data with the Department of Taxation after receiving it from service users (including organizations providing solutions for creating e-invoices and e-documents that have not yet connected with the Department of Taxation);

a.2) To assign tax agency codes when authorized by the tax agency as notified; to provide e-invoices with the tax agency's codes, e-documents free of charge to subjects entrusted by the tax agency;

b) Responsibilities:

b.1) To establish a data transmission connection with the Department of Taxation, ensuring continuity, security, and safety;

b.2) To publicly announce the operational methods and service quality on the service provider's website;

b.3) To ensure confidentiality of information of e-invoices and e-documents;

b.4) To promptly notify the Department of Taxation of any issues affecting the provision of e-invoice and e-document data transmission and storage services with the tax agency; cooperate with the Department of Taxation in resolving any difficulties arising in the course of implementation;

b.5) To notify the Department of Taxation and service users at least 30 days in advance of any plan on termination or suspension of service provision and propose handling measures to ensure service users' rights;

b.6) To fulfill other obligations as agreed upon with the Department of Taxation and service users.

Article 21. Responsibilities of tax agencies in invoice and document management

1. The Department of Taxation shall:

a) Set up database of e-invoices, e-documents for tax administration and state management work of other agencies of the State (public security, market surveillance, border guard and relevant agencies), for verification and checking of invoices of economic organizations, business households, and business individuals;

b) Publicize invoices and documents already issued, lost or no longer valid.

2. The directly managing tax agency shall:

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a) Manage the registration for the use of e-invoices and e-documents by economic organizations, business households, and business individuals in its area;

b) Inspect the registration, use, storage, and preservation of e-invoices and e-documents in its area;

c) Grant e-invoices on a case-by-case basis to entities falling under the cases eligible to be granted e-invoices as prescribed in Clause 2 Article 6 of this Decree, within the scope of the delegated tax administration;

d) Manage e-stamp data, with the storage period complying with regulations.

3. The tax agencies, related state management agencies, and organizations and individuals selling goods or providing services shall be responsible for implementing measures of communication and guidance, and creating favorable conditions, for consumers to exercise their rights and responsibilities regarding invoices.

Chapter III
PROVISIONS ON E-DOCUMENTS

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Article 22. Type of documents

1. Documents in the management of taxes, charges and fees by the tax administration authority include:

a) Personal income tax withholding documents;

b) Tax, charge and fee receipts.

2. In case demands for other documents arise in the course of tax, charge and fee administration according to the Law on Tax Administration, the Minister of Finance shall take responsibility for providing regulations on those documents and guiding the implementation of such regulations.

Article 23. Document contents

1. For personal income tax withholding documents:

a) Title of the tax withholding document, symbol of tax withholding document form, symbol and serial number of the tax withholding document;

b) Name, address, and tax identification number of the organization or individual making the income payment;

c) Name, address, phone number, and tax identification number of the income recipient (if the individual has been assigned a tax identification number) or personal identification number;

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d) Nationality (if the taxpayer is not a Vietnamese citizen);

dd) Income amount, time of income payment, total taxable income, compulsory insurance premiums; charitable, humanitarian, educational support contributions, and withheld tax amount;

e) Date, month and year of tax withholding document creation;

g) Full name, signature of income payer.

In the case of electronic personal income tax withholding documents, the signature on the e-document must be a digital signature.

2. For receipts

a) The receipt;

b) Receipt form number and receipt serial number that comply with the regulations of the Minister of Finance;

c) Number of receipt that is the serial number on tax, charge and fee receipts. Number of receipt is indicated in Arabic numerals and includes 8 digits in maximum. For e-receipts, the first number of a receipt must be 1 on January 01 or on the date when such receipt is put into use and the last number must be on December 31 of the same year.

d) Name and tax identification number of the tax-, charge- or fee-collecting organization;

dd) Name of the tax, charge or fee type and the tax, charge or fee amount in figures and in words;

e) Date, month, year of receipt creation;

g) Digital signature of the tax-, charge- or fee- collecting organization;

A receipt must correctly reflect the arising economic operation.

h) Receipts shall be written in Vietnamese. If additional foreign language text is required, it must be placed in parentheses “()” to the right or directly below the Vietnamese text in a smaller font size.

Numbers on receipts shall be natural numbers: 0, 1, 2, 3, 4, 5, 6, 7, 8, 9.

The currency recorded on the receipt shall be Vietnamese dong (VND). In case the charges or fees payable are prescribed by law regulations to be collected in foreign currency, they may be collected in foreign currency or in VND based on conversion from foreign currency according to the exchange rate specified in the Government's Decree No. 362/2025/ND-CP detailing a number of articles of, and measures for the implementation of, the Law on Charges and Fees.

In addition to the mandatory information required under this Clause, the tax-, charge- or fee- collecting organization may include additional information, including logos, decorative images, or advertisements, provided that they comply

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with law regulations and do not obscure or blur the mandatory content on the receipt. The font size of such additional information must not be larger than that of the compulsory contents in the receipt.

3. The display format of e-documents shall comply with the guidance provided in the Government's Decree No. 347/2025/ND-CP providing administrative procedures in the field of Treasury State, and guiding documents.

Article 24. Time of creation of documents

1. At the time of personal income tax withholding or the time of collection of taxes, charges and fees, the organization withholding personal income tax or collecting taxes, charges and fees must create documents and receipts to the tax, fee, or charge payer, except for the cases specified in Clause 2, Clause 3, and Clause 4 of this Article.

2. In case an individual authorizes tax finalization, the organization withholding personal income tax shall not be required to create a personal income tax withholding document.

3. For individuals without a labor contract or with a labor contract of less than 3 months, the organization or individual paying the income must create a tax withholding document for each tax withholding event or create one document covering multiple withholdings in a tax year upon the individual's request. For individuals with a labor contract of 3 months or more, the organization or individual paying the income creates only one tax withholding document within a tax year.

4. For income of individual investors arising from the transfer of securities, capital investment, transfer of crypto assets, transfer of gold bullion, income from copyright, commercial franchising, income from prize winnings, inheritance, or gifts, in cases where such income has already had personal income tax withheld or paid at source by the paying organization or the tax withholding organization, the paying organization or the tax withholding organization shall not be required to create a personal income tax withholding document.

5. The timestamp of digital signatures on documents corresponds to the moment the organization or individual performing personal income tax withholding or the organization collecting electronic taxes, fees, and charges applies the digital signature, displayed in the format of day, month, and year according to the Gregorian calendar.

Article 25. Authorization for creating receipts

1. A tax-, charge- or fee-collecting organization may authorize a third party to issue receipts. Such authorization must be made in writing and notified to the tax agencies directly managing the authorizing party and authorized party at least 03 days before the authorized party creates a receipt. The registration for use of e-receipts shall comply with the regulations of the Minister of Finance.

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2. An authorization document must contain sufficient information on receipts to be created under authorization (form, type, symbol and quantity of receipts (from number … to number …)); authorization purpose and duration; mode of authorization.

3. The authorizing party and the authorized party shall be responsible for posting, at the tax, charge, or fee collection place, full information on the authorized receipts, authorization purpose and duration, based on the signed authorization document, bearing the name, signature, and seal (if any) of the representative of the authorizing party for the authorized party.

4. An authorized receipt must comprise the name of the charge- or fee-collecting organization (the authorizing party), is not required to bear the digital signature of the authorizing party, and must contain the name and address of the authorized party.

5. In case the tax-, charge-, or fee-collecting organization has multiple affiliated units that directly collect charges or multiple authorized establishments, there must be an allocation plan for each establishment throughout the entire system, for each affiliated unit and each authorized establishment. The affiliated units and authorized entities must use receipts sequentially from the smallest to the largest number within the allocated range.

6. The authorized party shall be responsible for creating authorized receipts according to the actual transactions arising, and in accordance with the agreement with the authorizing party, and shall transfer the e-receipt data to the directly managing tax agency or transfer it through a service provider to the directly managing tax agency.

7. In the event of early termination of the authorization, both parties must document the termination in writing, notify the tax agency, and publicly post the termination at the location of tax, charge or fee collection.

Article 26. Method of creating e-documents

1. An e-document shall be created directly on the tax administration information system, or through a service provider, or on the e-document software of the unit.

2. A document created in accordance with Article 23 shall be a legitimate document for payment, accounting, and financial settlement.

A receipt that fails to comply with Article 23 shall be invalid for payment, accounting, and financial settlement.

3. The creation of e-documents must ensure full and truthful reflection of the transactions arising, and must comply with the law on electronic transactions, the law on accounting, and the law on taxes, charges, and fees.

Article 27. Connection and transmission of e-document data

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1. A tax-, charge-, or fee-collecting organization, an organization in charge of withholding tax, an organization authorized to create receipts, an e-document service provider shall be responsible for connecting, transmitting, and receiving e-document data with the tax administration authority through the tax administration information system or an intermediary system as prescribed.

2. The connection, transmission, and receipt of e-document data must ensure:

a) Information safety and data confidentiality in accordance with law regulation;

b) The integrity, completeness, and accuracy of the data during the process of transmission, receipt, and storage;

c) The ability to retrieve and reconcile data upon the request of the tax administration authority.

3. In case the electronic information system encounters a technical incident resulting in the inability to connect or transmit data within the prescribed time limit, the concerned organizations or individuals must promptly notify the tax administration authority and carry out the data transmission within 03 working days after the incident is remedied.

Article 28. Cases eligible for free-of-charge use of e-document services

1. Cases eligible for free-of-charge use of e-document services include:

a) Business households and business individuals employing fewer than 10 employees and not falling under the cases required to use e-invoices; business households and business individuals falling under the cases required to use e-invoices and exempted from the service charges as prescribed in Article 11 of this Decree;

In cases where organizations or individuals making income payments are not subject to e-invoice application, or organizations and individuals making income payments use e-invoices and are exempt from service charges under Article 11 of this Decree, they may electronic personal income tax withholding documents free of charge through the tax administration information system or an e-invoice service provider authorized by the Department of Taxation to provide the services.

The Department of Taxation shall provide or authorize e-document service providers to provide e-invoices free of charge for above-mentioned subjects.

2. Organizations and individuals specified in Clause 1 of this Article may register or change registration information for the use of e-documents via the tax administration information system in accordance with the regulations of the Minister of Finance.

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3. The State shall guarantee funding for the tax administration authority to organize the free-of-charge provision of e-document services to the entities specified in Clause 1 of this Article in accordance with the law on the state budget.

4. In case a taxpayer uses e-document services provided by a service provider outside the tax administration information system, the service costs shall be as agreed between the parties in accordance with law regulations.

Article 29. Responsibilities of organizations and individuals withholding personal income tax, organizations collecting taxes, charges, and fees when using e-documents, organizations authorized to create receipts

1. To manage usernames and passwords of accounts issued by the tax administration authority.

2. To create electronic personal income tax withholding documents and e-receipts for taxes, charges and fees to be sent to the individuals subject to tax withholding and taxpayers, and bear legal responsibility for the legality and accuracy of the created e-documents.

3. Transfer e-document data to the tax administration authority.

a) Transfer of electronic personal income tax withholding document data:

After fully completing the required information on the electronic personal income tax withholding document, the tax-withholding organization or individual shall send it to the individual subject to tax withholding and simultaneously to the tax agency on the same day the e-document is created.

The tax-withholding organization or individual shall transfer the electronic personal income tax withholding document data to the tax agency in the standard data format via an e-invoice service provider. If the tax-withholding organization is the organization connecting for direct e-invoice data transmission to the tax agency, it shall transfer the electronic personal income tax withholding document data via the tax administration information system. Organizations and individuals making income payments that are not subject to e-invoice application, as well as those using e-invoices with the tax agency's code free of charge as prescribed in Article 11 of this Decree, may choose to transfer electronic personal income tax withholding document data via the tax administration information system or through an e-invoice service provider authorized by the Department of Taxation to provide electronic personal income tax withholding document services;

b) The electronic tax-, charge-, or fee-collecting organization, the organization authorized to create receipts, after fully completing the required information on the electronic receipt, shall send it to the taxpayer, and shall send it to the tax agency according to the electronic receipt data summary, made according to the form prescribed by the Minister of Finance, on the day the receipt is created (except for customs charges, and fees on goods, luggage, and means of transport in transit), in accordance with the law on tax administration.

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4. To store, and ensure the integrity of, all e-invoices; to comply with the regulations on assurance of safety and security for the electronic data system.

5. To comply with the examination and checking conducted by tax administration authorities and competent agencies in accordance with law regulations.

Article 30. Responsibilities of customs offices in managing e-documents

1. The Department of Vietnam Customs shall be responsible for:

a) Developing a database on e-documents to serve tax administration and state management functions of other state agencies;

b) Announcing the types of documents that have been issued, reported as lost, or are no longer valid for use.

2. The regional Customs Departments shall be responsible for:

a) Managing the creation and issuance of documents by organizations that have registered the creation and issuance of documents with the customs offices within their management;

b) Inspecting the creation, issuance, and use of documents within their areas;

c) Monitoring and supervising the destruction of documents in accordance with the regulations of the Ministry of Finance within their areas.

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Chapter IV
ESTABLISHMENT AND SEARCH OF INFORMATION ABOUT E-INVOICES AND E-DOCUMENTS
Section 1
ESTABLISHMENT OF INFORMATION ABOUT E-INVOICES AND E-DOCUMENTS

Article 31. General principles

1. Information system of invoices and documents must be established and uniformly managed from the central to local levels; comply with information technology standards and technical regulations.

2. The database of invoices and documents shall ensure timely service for tax administration and other state governance; meet socio-economic development requirements; ensure safety, confidentiality and national security.

3. Information and data on invoices, documents shall be collected, updated, maintained, ensuring accuracy, honesty and objectivity.

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4. The establishment, management, exploitation, use and update of invoice and document database shall be scientific, ensure accuracy, objectivity and timeliness.

5. The invoice and document database shall be established, connected and shared in an electronic environment for convenient and efficient management, exploitation, provision and use of information and data.

6. The information and data of invoices and documents shall be exploited and used for the right purposes and shall comply with law provisions.

7. The database of invoices and documents shall be connected and exchanged with the information systems and databases of the concerned ministries, branches and localities.

Article 32. Building of information technology technical infrastructure and software systems serving the management, operation and exploitation of the e-invoice and e-document information system

1. E-invoice and e-document information technology technical infrastructure is a combination of computing equipment (servers, workstations), transmission systems, network-connected devices, network security and database safety devices (or software), storage devices, peripherals and auxiliary equipment, intranets.

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2. Software systems serving the management, operation and exploitation of the e-invoice and e-document information system shall include operating systems, database management systems and application software.

Article 33. Establishment, collection, processing and management of the e-invoice and e-document information system

1. Establishment the invoice and document information system

a) Invoice and document database is a collection of invoice and document information data arranged and organized for access, exploitation, management and update via electronic devices;

b) The invoice and document database managed by tax agencies shall be established by the Department of Taxation, the State Treasury in coordination with relevant units in accordance with the Vietnam e-government framework, including the following contents: registration for use of information; notice of invoice and document cancellation, information about e-invoices which sellers are responsible for sending to the tax agencies; information about documents to be sent to the tax agencies; information on tax declaration related to invoices, documents.

2. Collection and update of information about invoices and documents

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Information about invoices, documents is collected from the information that sellers, users are responsible for sending to the tax agencies, information from other agencies related to e-invoices, e-documents and information obtained from tax administration activities of tax agencies.

3. Processing of information about invoices and documents

The Department of Taxation shall be responsible for processing information and data before integrating and storing them into national databases to ensure the rationality and consistency. Processing of information and data means:

a) Examining and evaluating the compliance with regulations and procedures in collecting information and data;

b) Checking and evaluating the legal basis and the reliability of information and data;

c) Summarizing, arranging and classifying information and data in accordance with the specified contents;

d) For information and data updated from the specialized databases, the specialized database management agencies shall be responsible for ensuring the accuracy of the information and data.

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4. Management of the system of information about invoices, receipts

The Department of Taxation shall be responsible for managing the invoice and document information system as follows:

a) Establishing, managing, operating and exploiting the invoice and document information system and providing necessary public services on e-invoices and e-documents;

b) Integrating survey results with data and information related to invoices and documents provided by relevant ministries, branches and agencies;

c) Instructing, inspecting and supervising the management and exploitation of invoice and document information system at local tax agencies;

d) Elaborating and promulgating regulations on decentralization of access to invoice and document information system; managing the connection, sharing and provision of data with databases of ministries, branches, central and local agencies;

dd) Assuming the prime responsibility for, and cooperating with relevant units in, developing software for the invoice and document information system.

Section 2
SEARCH, PROVISION AND USE OF E-INVOICE INFORMATION

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Article 34. Principles of search, provision and use of e-invoice information

1. The acts of searching, provision and use of e-invoice information shall be for implementation of procedures of tax, payment via banks, and other administrative procedures; verification of the lawfulness of goods circulated on the market.

2. Searching, provision of e-invoice information must be complete, accurate, timely and right about subjects.

3. Use of provided e-invoice information must be for the right purposes and serve information users' professional operations according to their functions and tasks; concurrently comply with law regulations on State secrets protection.

Article 35. Search of e-invoice information for inspection of goods currently circulated on the market

1. When inspecting goods currently circulated on the market, if e-invoices are used, competent state agencies or persons shall access the tax administration information system to search information about e-invoices to serve their management requirements and do not demand paper invoices. Related agencies shall take responsibility for using device for accessing and searching e-invoice data.

2. When any failure to search invoice data on the Internet due to force majeure events like breakdowns or natural disasters occurs, competent state agencies or persons who are implementing the inspection shall implement appropriate measures to look up e-invoice information.

Article 36. Subjects of provision of information and use of information about e-invoices

1. The Department of Taxation shall be the e-invoice information provider, for proposals of central state administration agencies and organizations. Provincial tax offices and commune - level tax offices shall provide information, for proposals of state management agencies and organization at the same level.

2. Information users include:

a) Economic organizations, other organizations, business households, and business individuals that are sellers of goods or providers of services, the party authorized to create invoices, organizations and individuals that buy goods or services;

b) State management agencies using e-invoice information to: carry out administrative procedures as prescribed by law regulations; verify the legality of goods in circulation on the market; serve litigation, inspection, examination and audit activities;

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c) Credit institutions that wish to use e-invoice information for implementation of tax procedures and payment procedures via banks;

d) E-invoice service providers;

dd) Organizations that use e-document information for personal income tax withholding;

e) Foreign tax administration authorities, in accordance with tax treaties to which the Socialist Republic of Vietnam is a contracting party;

g) Organizations authorized by economic organizations, business households, and business individuals being the sellers of goods or providers of services, in accordance with civil law.

Article 37. Methods of exploitation and use of e-invoice information on the tax administration information system

1. Information users including economic organizations, business households, and business individuals that are sellers of goods and providers of services, parties authorized to create invoices as well as organizations and individuals that are buyers of goods and services, may exploit e-invoice information from the tax administration information system.

2. Information users being state management agencies, credit institutions, e-invoice service providers, or organizations authorized by economic organizations, business households, and business individuals who are the sellers of goods or providers of services, in accordance with civil law shall search and use e-invoice and e-document information according to the scope, time, responsibility, and access rights to the tax administration information system specifically prescribed in a document agreed upon between the two parties, or via the service of direct query with the tax administration information system.

Information users shall designate a focal point responsible for registering the use of e-invoice information (hereinafter referred to as the registered focal point) and shall notify the Department of Taxation in writing or by electronic document. In case information is used via the service of direct query with the tax administration information system, it must satisfy the same criteria as applicable to organizations providing services for receiving, transmitting, and storing e-invoice data.

3. The Department of Taxation and provincial tax offices shall issue a maximum of two user accounts for using e-invoice information to users of agencies and organizations at the corresponding management level, in accordance with the agreements between the parties.

4. The Minister of Finance shall provide guidance on the provision of, and look-up of, e-invoice information; registration, supplementation of registration information, and revocation of accounts for accessing the tax administration

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information system; and termination of the use of forms of providing and using e-invoice information.

Article 38. Competence of tax agencies

1. To establish, deploy, and manage the operation of, the tax administration information system, specifically as follows:

a) To ensure convenient access of organizations and individuals, user-friendly tools for searching information and data, results in conformity with to-be-searched contents;

b) To provide information and data under formats prescribed by standards, technical regulations in order that information and data may be easily downloaded, quickly shown and printed by popular electronic devices;

c) To ensure the uninterrupted and stable operation of systems and information safety;

d) To assume the prime responsibility for providing system use instructions and operation assistance.

2. To manage the registration for use of e-invoice and e-document information by information users.

3. In case of a temporary suspension of e-invoice and e-document information provision, the Department of Taxation shall issue a notification on its website on e-invoices to information users. Such notification must state the time expected to restore the provision of information.

Article 39. Responsibilities of information users

1. Their use of e-invoice information must be for the right purposes and serve information users' professional operations according to their functions and tasks; comply with law regulations on State secrets protection. The information users are not allowed to provide information collected from tax agencies to the third party without obtaining consents from the tax agencies providing information or accounts.

2. To furnish adequate technical equipment and facilities for the search, connection and use of e-invoice information.

3. To register for the right to access, exploitation and use of e-invoice information.

4. To manage and secure the information of accounts for accessing the tax administration information system.

Article 40. Responsibilities for e-invoice information and data sharing and connection

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1. Economic organizations carrying out production or business activities in the following sectors: electricity; petrol and oil; post and telecommunications; air transport, road transport, rail transport, sea transport, inland water transport; clean water; finance and banking; insurance; health; e- commerce; supermarket business; and trading, shall use e-invoices and provide e-invoice data in the standard data format.

2. Credit institutions and institutions providing payment services shall provide the tax agency with electronic data about payment transactions through accounts of organizations and individuals at the written request of the tax agency, provision of clients' information shall comply with law regulations on banking.

3. Organizations and individuals engaged in the production or importation of products subject to excise tax, which require tax stamps as prescribed by law regulations, must scan the QR code for domestically produced products before they are consumed in the country, or products produced in other countries that are imported for the assurance of the connection of information regarding the printing and use of stamps and electronic stamps between producers, importers, and the tax administration authorities. Information about printing and use of electronic stamps shall be used as a basis for the establishment and management of the e-invoice database. Entities using stamps shall pay stamp use and printing expenses in accordance with regulations of the Minister of Finance.

4. Organizations and units such as the Market Surveillance Agency, the Department of Land Administration, the Vietnam Department of Geology and Minerals, public security, traffic and health agencies and other related agencies shall make connections to share data and information necessary for use within the fields under their management with the Department of Taxation in order to set up the e-invoice database.

Article 41. Commendation of consumers who report sellers that fail to create and deliver e-invoices

1. A consumer who reports a seller for failing to create and deliver an e-invoice upon selling goods or providing services shall be considered for a reward when the following conditions are satisfied:

a) The truthful and accurate information is provided timely; and there is a basis for determining the time, place, and person committing the act of violation;

b) The content of the information reflects the actual transaction and contains sufficient grounds for the tax agency to determine the nature and severity of the violation and to conduct inspection and verification;

c) On the basis of the information reflected and provided, the tax agency has issued a decision to sanction an administrative violation regarding tax or invoices, in accordance with the law regulations on tax administration.

2. The denunciation information shall include:

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a) Information on the seller of goods or provider of services (name, address, or tax identification number) and one of the following information:

a.1) Information on the transaction of goods or services;

a.2) Information on the act of failing to create and failing to deliver the invoice;

a.3) Documents and evidence related to the transaction giving rise to the seller's violation (if any);

b) Contact information of the reporting consumer, including: name, telephone number, and personal identification number.

3. A consumer shall report a seller's act of failing to create and deliver an e-invoice through one of the following methods:

a) Via the e-invoice system or the tax administration information system (such as eTax Mobile);

b) Via the National Public Service Portal;

c) Via the official email address or the electronic information reception system of the tax agency;

d) By submitting directly at the head office of the tax agency, or in writing as prescribed.

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4. Principles for commendations

a) Commendation shall be granted on the basis of the verification and handling results of the tax agency, and the decision on sanctioning of administrative violations regarding tax or invoices, in accordance with the law regulations on tax administration;

b) Commendation shall ensure publicity, transparency, and be granted to the correct recipients, while at the same time keeping the information of the provider confidential as prescribed;

c) Each case shall be considered for a commendation only once. In case multiple persons jointly provide information on the same act of violation, the commendation shall be considered for the person who first provided the information, or the person whose information is the most complete and valuable, as confirmed by the tax agency.

5. The commendation amount paid to a consumer providing information reflecting an act of failing to create and deliver an invoice shall not exceed 10% of the amount of the sanction of administrative violation, with a maximum of VND 10,000,000 per case. The Minister of Finance shall prescribe the commendation level, and the forms, order, and procedures for commendation, as well as the management and use of funding.

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Article 42. Implementation expenses

Expenses for search, provision and use of e-invoice information of the state management agencies prescribed in this Decree shall be allocated from the state budget based on annual expense estimates approved for agencies and units in accordance with law regulations.

CHAPTER V
IMPLEMENTATION PROVISIONS

Article 43. Effect

1. This Decree takes effect on July 01, 2026.

2. From the effective date of this Decree, the following decrees shall cease to be effective:

a) Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government on invoices and documents;

b) Article 1 of Decree No. 41/2022/ND-CP dated June 20, 2022 of the Government, on amending and supplementing a number of articles of the Government's Decree No. 123/2020/ND-CP of October 19, 2020, on invoices and documents, and the Government's Decree No. 15/2022/ND-CP of January 28, 2022, providing tax exemption and reduction policies under the National Assembly's Resolution No. 43/2022/QH15, on fiscal and monetary policies in support of the Program on socio-economic recovery and development;

c) Decree No. 70/2025/ND-CP dated March 20, 2025 of the Government, on amending and supplementing a number of articles of the Government's Decree No. 123/2020/ND-CP dated October 19, 2020, on invoices and documents.

Article 44. Transitional handling

1. Management and use of invoices for national reserve commodity sale when selling national reserve commodities (for paper invoices) shall comply with law regulations on national reserve commodity sale. In cases of the Ministry of Finance's notice to switch to use e-invoices for national reserve commodity sale, units shall implement the switch in accordance with regulations. Upon converting to the use of e-invoices for the sale of national reserve goods, any national reserve goods sales invoices (paper invoices) not yet fully used must be destroyed in accordance with the order and procedures prescribed by the Minister of Finance.

2. Printed-on-order and self-printed receipts, as prescribed in Decree No. 123/2020/NĐ-CP dated October 19, 2020, that have not yet been fully used may continue to be used until the end of December 31, 2026. From January 01, 2027, all unused paper receipts must be destroyed in accordance with the order and procedures prescribed by the Minister of Finance. Organizations using paper

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receipts must carry out the conversion to apply e-receipts in the standard data format.

3. From the effective date of this Decree, invoices ordered to be printed by the tax agency shall cease to be valid for use. Tax agencies, economic organizations, organizations, business households, and business individuals using invoices ordered to be printed by the tax agency that have not yet been fully used must destroy such invoices ordered to be printed by the tax agency, in accordance with the order and procedures prescribed by the Minister of Finance.

Article 45. Responsibility of implementation

1. Ministers, heads of ministerial-level agencies shall, based on the assigned functions and tasks, implement this Decree.

2. The Ministry of Finance shall guide and organize the implementation of e-invoice solution.

3. People's Committees of provinces and centrally-run cities shall direct agencies and units in their localities to coordinate in implementing this Decree.

ON BEHALF OF THE GOVERNMENT
FOR THE PRIME MINISTER
DEPUTY PRIME MINISTER

Nguyen Van Thang

** All Appendices are not translated herein.*

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