

THE GOVERNMENT

No.: 123/2020/ND-CP

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Hanoi, October 19, 2020

DECREE

PRESCRIBING INVOICES AND RECORDS

Pursuant to the Law on Organization of Government dated June 19, 2015;

Pursuant to the Law on Tax Administration dated June 13, 2019;

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

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

Pursuant to the Law on Electronic Transactions dated November 29, 2005;

Pursuant to the Law on Information Technology dated June 29, 2016;

And at the request of the Minister of Finance;

The Government promulgates a Decree on invoices and records.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Decree deals with the management and use of invoices for sale and provision of goods and services; the management and use of records for completion of procedures related to tax, fees and charges, duties, powers and responsibilities of regulatory authorities, organizations and individuals in management and use of invoices and records.

Article 2. Regulated entities

1. Organizations and individuals selling goods and providing services, including:

- a) Enterprises established and operating under the law of Vietnam; branches and representative offices of foreign enterprises operating in Vietnam;
 - b) Cooperatives and cooperative unions;
 - c) Household and individual businesses, and artels;
 - d) Public service units selling goods and providing services;
 - dd) Organizations that are not enterprises but have business operations.
2. Buyers of goods/services.
 3. Collectors of taxes, fees and charges.
 4. Payers of taxes, fees and charges.
 5. Organizations responsible for deducting personal income tax.
 6. Providers of invoice and document printing services; providers of software for internal printing of documents; providers of electronic invoice- and record-services.
 7. Tax authorities, including General Department of Taxation, Provincial Departments of Taxation, and Taxation Sub-Departments (including regional Taxation Sub-Departments).
 8. Customs authorities, including General Department of Customs, Customs Departments, Post-clearance Inspection Department, and Customs Sub-departments.
 9. Other organizations and individuals involved in the management and use of invoices and records.

Article 3. Definitions

For the purposes of this Decree, the terms used herein shall be construed as follows:

1. “invoice” means an accounting record which is created by a goods seller or service provider to record information about the sale of goods or service provision. Invoices are represented in the electronic form or are printed according to orders placed by tax authorities.
2. “e-invoice” means an invoice, with or without the tax authority’s authentication code, in the form of electronic data, issued by the goods seller or service provider by using electronic instruments to record information on the sale of goods or service provision in accordance with regulations of the Law on accounting and the Law on taxation, including the invoices generated by POS cash registers that are digitally connected to tax authorities. To be specific:

a) “authenticated e-invoice” means an e-invoice that is granted an authentication code by the tax authority before it is sent to the buyer by the goods seller or service provider.

The authentication code on an e-invoice is a unique serial number generated by the tax authority’s system and a series of characters encoded by the tax authority based on the information specified by the seller on the invoice.

b) “unauthenticated e-invoice” means an e-invoice that is sent to the buyer by the goods seller or service provider without the tax authority’s authentication code.

3. “tax authority-ordered printed invoices” means invoices in the paper form which are printed according to an order placed by the tax authority and resold to eligible entities as defined in Article 23 hereof for use when selling goods/providing services.

4. “record” means a document used for recording information on tax deductions, taxes, fees or charges payable to state budget in accordance with regulations of the Law on tax administration. Records prescribed herein include certificate of personal income tax withholding and receipts of taxes, fees and charges which are represented in the electronic form, or internally- or externally printed.

5. “electronic record” means a record or receipt defined in Clause 4 of this Article, which is represented in the electronic form and issued by the organization or individual responsible for tax deduction to a taxpayer or issued by a tax, fee or charge collector to a payer by using electronic instruments in accordance with regulations of the Law on fees and charges, and the Law on taxation.

6. “externally- or internally-printed record” means a record or receipt defined in Clause 4 of this Article, which is represented in the paper form and printed according to a set form ordered by the tax authority, or tax, fee or charge collector, or self-printed by using informatics equipment, cash registers or other instruments when deducting tax or collecting taxes, fees or charges in accordance with regulations of the Law on fees and charges, and the Law on taxation.

7. “legal invoice or record” means an invoice or record whose format and contents are correct and adequate as prescribed herein.

8. “fake invoice or record” means an invoice or record which is printed or generated using the template of invoice or record which has been published by another entity, or bearing the same number of the one invoice or record code, or an electronic invoice or record which is forged.

9. “use of illegal invoice or record” means the use of a fake invoice or record; the use of an invoice or record which is not yet valid or has been expired; the use of an invoice or record which is suspended from use during the required suspension period, unless it is used according to the tax authority's notice; the use of an e-invoice without applying for the registration for the use of that e-invoice with the tax authority; the use of an e-invoice without the tax authority's authentication in the event of use of authenticated e-invoices; the use of an invoice whose date falls after the date on which the tax authority determines that the seller no longer operates at the

business address registered with competent authorities; the use of an invoice or record whose date falls before the date on which the issuer is determined not to operate at the business address registered with competent authorities or before the tax authority gives a notification indicating that the issuer no longer operates at the business address registered with competent authorities but which has been certified illegal in the police authority or another regulatory authority's conclusion.

“illegal use of an invoice or record” means the use of an invoice or record which does not contain all of compulsory contents required by law; the use of an invoice which has been erased or altered against regulations; the use of a fraudulent invoice or record (i.e. an invoice or record in which items and contents about a transaction has been specified but the sale of goods or provision of service is partially or entirely untrue); the use of an invoice which incorrectly reflects the actual payment value or the creation of a fraudulent or fake invoice; the use of an invoice between whose copies there is the difference in the value of goods or service, or compulsory contents; the rotation of an invoice for another during the transportation of goods in circulation or the use of an invoice of a good or service for another good or service; the use of an invoice or record of another entity (except the tax authority's invoice and unless an invoice is issued with authorization) for the purpose of making the purchased or sold good or service legal; the use of an invoice or record which is determined to be illegal by a tax authority, police authority or another regulatory authority.

10. “cancellation of invoice or record” means an act of making this invoice or record become invalid.

11. “destruction of an invoice or record”, including:

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

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

12. “e-invoice service provider” means an organization that provides solutions for generating, receiving, transmitting, storing and processing authenticated and unauthenticated e-invoice data. E-invoice service providers includes organizations that provide authenticated and unauthenticated e-invoice solutions for sellers and buyers, and organizations that make connections for receiving, transmitting and storing e-invoice data with tax authorities.

13. “e-invoice and electronic record database” means a collection of data about e-invoices under the management of organizations, enterprises and individuals upon the sale of goods and provision of services and information about electronic records of users.

Article 4. Rules for issuance, management and use of invoices and records

1. When selling goods or providing services, the seller shall issue and send invoices to buyers (including goods/services used for sales promotion, advertising or as samples, goods/services gifted, donated, exchanged or used as salary payment to employees and internal use (except goods which are internally rotated in production process), and goods rented, lent or returned). Such invoices shall have adequate contents written according to the provisions in Article 10 hereof, except e-invoices which must follow the standard format prescribed by tax authorities as prescribed in Article 12 hereof.

2. When deducting personal income tax or collecting taxes, fees or charges, the organization responsible for tax deduction or the tax, fee or charge collector shall make and give certificates of personal income tax withholding or receipts of taxes, fees or charges to persons whose income is deducted or payers. Such records/receipts must contain adequate information as prescribed in Article 32 hereof. If electronic receipts are used, they must follow the standard format prescribed by tax authorities. If an individual authorizes tax declaration, no certificates of personal income tax withholding are issued.

If a person does not sign an employment contract or signs an employment contract for less than 03 months, the income payer is entitled to issue a certificate of personal income tax withholding for either each deduction or multiple deductions within a tax period. If a person signs an employment contract for 03 months or longer, the income payer shall issue a certificate of personal income tax withholding in a tax period.

3. Before using invoices/receipts, enterprises, business entities, other organizations, household/individual businesses, and tax/fee/charge collectors must apply for registration for the use of such invoices/receipts with tax authorities or follow procedures for announcement of issue of such invoices/receipts in accordance with the provisions in Article 15, Article 34 and Clause 1 Article 36 hereof. Tax authorities shall make announcement of issue of invoices/receipts which are printed according to their orders according to the provisions in Clause 3 Article 24 and Clause 2 Article 36 hereof.

4. Organizations, and household/individual businesses shall submit reports on their use of invoices purchased from tax authorities and reports on their use of externally- or internally-printed receipts or receipts purchased from tax authorities according to the provisions in Article 29 and Article 38 hereof.

5. The registration, management and use of e-invoices/electronic records shall comply with regulations of the Laws on electronic transactions, accounting, taxation and tax administration, and regulations herein.

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

7. Good sellers or service providers that are enterprises, business entities or other organizations are allowed to authorize third parties to issue e-invoices for their sale of goods or provision of

services. An invoice issued by a third party under authorization must still bear the name of the seller that is the authorizing party. The authorizing party and the authorized party must enter into a written authorization which must contain adequate information on invoices to be made under authorization (purposes and duration of authorization, and method of payment for invoices made out under authorization). Such authorization must be notified to tax authorities when applying for use of e-invoices. In case invoices to be made out under authorization are unauthenticated invoices, the authorizing party shall transmit e-invoice data to tax authorities through the e-invoice service provider. The Ministry of Finance shall provide specific guidance on this content.

8. Collectors of fees and charges are allowed to authorize third parties to issue fee/charge receipts. A receipt issued by a third party under authorization must still bear the name of the fee/charge collector that is the authorizing party. The authorizing party and the authorized party must enter into a written authorization which must contain adequate information on receipts to be made under authorization (purposes and duration of authorization, and method of payment for receipts made out under authorization). Such authorization must be notified to tax authorities when following procedures for announcement of issue of such receipts.

Article 5. Prohibited acts related to invoices and records

1. For tax officials:

- a) Disturb or cause difficulties to organizations/individuals buying invoices/records;
- b) Protect or enter into collusion with organizations/individuals to use illegal invoices/records;
- c) Take bribes when carrying out invoice-related inspections.

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

- a) Perform deceitful acts such as use of illegal invoices or illegal use of invoices;
- b) Obstruct tax officials in performing their tasks, including acts of obstruction that harm the health or dignity of tax officials who are performing invoice/record-related inspections;
- c) Illegally access, falsify or destroy invoice/record information systems;
- d) Give bribes or perform other invoice/record-related acts for obtaining illegal benefits.

Article 6. Storage and retention of invoices and records

1. Invoices/records must be stored and retained to ensure:

- a) Safety, security, integrity, completeness, avoidance of any change or deviation during the retention period;

b) They are stored and retained for a period prescribed in the Law on accounting.

2. E-invoices/electronic records shall be stored and retained by electronic instruments. Authorities, organizations and individuals are entitled to select and apply methods for storage and retention of e-invoices/electronic records in conformity with their specific operations and capacity to apply information technology. They must be printed out or search upon request.

3. Storage and retention of tax authority-ordered printed invoices, externally- or internally-printed records must meet the following requirements:

a) Invoices/records which are not yet issued must be stored and retained in accordance with regulations on storage and retention of valuable papers.

b) Invoices/records issued by accounting units shall be retained in accordance with regulations on storage and retention of accounting vouchers.

c) Invoices/records issued by organizations, households or individuals other than accounting units shall be stored and retained in the same manner as their assets.

Article 7. Conversion of e-invoices/electronic records into paper invoices/records

1. Legal e-invoices/electronic records may be converted into paper invoices/records to meet the requirements of economic/financial transactions or at the request of tax authorities, audit, inspection or investigation authorities, and in accordance with regulations of laws on inspection and investigation.

2. Contents of a paper invoice or record which is converted from an e-invoice or electronic record must correspond to those of the original e-invoice or electronic record.

3. In case where an e-invoice or electronic record is converted into a paper invoice or record, this paper invoice or record shall be retained for bookkeeping and monitoring purposes only in accordance with regulations of the Laws on accounting and electronic transactions, and shall not be valid for use in transactions or payments, except for cases where invoices are generated from POS cash registers that are digitally connected to tax authorities in accordance with the provisions herein.

Chapter II

REGULATIONS ON INVOICES

Section 1. GENERAL PROVISIONS

Article 8. Invoice types

Invoices prescribed herein are classified into the following types:

1. Value-added tax (VAT) invoice is an invoice which may be used by organizations making VAT declaration by employing the credit-invoice method for the following activities:

- a) Domestic sale of goods or provision of services;
- b) Provision of international transport services;
- c) Export of goods to free trade zones and other cases considered as export of goods;
- d) Export of goods or provision of services in a foreign market.

2. Sales invoice is an invoice which may be used by the following organizations and individuals:

a) Organizations or individuals that declare and calculate VAT by employing direct method for the following activities:

- Domestic sale of goods or provision of services;
- Provision of international transport services;
- Export of goods to free trade zones and other cases considered as export of goods;
- Export of goods or provision of services in a foreign market.

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

3. Public property electronic sales invoice is used when selling the following types of property:

- a) Public property at authorities, organizations or units (including state owned houses);
- b) Infrastructure property;
- c) Public property that is managed by enterprises as assigned by the Government, excluding state capital invested in enterprises;
- d) Property of state-funded projects;
- dd) Property under the established all-people ownership;
- e) Public property appropriated under decisions issued by competent regulatory authorities or officials;

g) Raw materials and supplies obtained from the disposal of public property.

4. Electronic sales invoice on national reserve goods is used when a state reserves agency or unit sells national reserve goods in accordance with regulations and laws.

5. Other invoices, including:

a) Stamps, tickets and cards in the form and containing contents prescribed herein;

b) Air freight receipts; receipts of international transport charges; receipts of banking service charges, except the cases prescribed in Point a of this Clause where a record whose format and contents are made according to international practices and regulations of relevant laws.

6. Records printed, issued, used and managed in the same manner as invoices, including delivery and internal transfer note, and delivery notes for goods sent to sales agents.

7. The Ministry of Finance shall provide specific guidance on templates of invoices used by the entities prescribed in Article 2 hereof for reference purposes.

Article 9. Invoicing time

1. Invoices for sale of goods (including the sale of state-owned property, property confiscated and put into state fund, and the sale of national reserve goods) shall be issued when the right to own or use goods is transferred to buys, whether the payment of the invoiced amount is made or not.

2. Invoices for provision of services shall be issued upon completion of the provision of services, whether the payment of the invoiced amount is made or not. In case a service is provided with payments collected in advanced or during the provision of that service, an invoice shall be issued when each payment is collected (excluding payments of deposited amounts or advance payments which are made to ensure the execution of contracts for provision of accounting, audit, financial consulting or taxation services; valuation services; technical survey and design services; supervision consulting services; investment construction project formulation services).

3. In case where multiple deliveries are required, or each goods item or service phase is accepted, it shall be mandatory to issue an invoice showing quantity, value of goods or service for each respective delivery or acceptance.

4. Invoicing time in some specific cases:

a) In cases where a service is provided regularly and in large quantities, and needs time for checking and verifying figures between the service provider and its clients/partners such as air transport support services, supply of aviation fuel to airlines, supply of electricity (except the case prescribed in Point h of this Clause), supply of water, television services, postal and delivery services (including agency services, cash collection and payment services), telecommunications services (including value-added telecommunications services), logistics

services, IT services (except the case prescribed in Point b of this Clause) which are periodically provided, invoices shall be issued upon completion of figures checking and verification between the parties but no later than the 07th of the month following the month in which the service is provided or within 07 days after the end of a cycle. This cycle shall be agreed upon between the service provider and the buyer.

b) With regard to telecommunications services (including value-added telecommunications services) and IT services (including intermediary payment services provided on telecommunications or IT platforms) of which the payments require checking and verification of data connections between the service providers, invoices shall be issued upon completion of service charge data under economic contracts signed between service providers but within 2 months following the month in which connection service charges arise.

In case telecommunications services (including value-added telecommunications services) are provided by selling prepaid cards or collecting interconnection charges when clients register for use of services without requesting the issue of VAT invoices or providing name, address and TIN, at the end of each day or on the periodical basis of each month, the service provider shall issue a VAT invoice recording total revenue from each service provided to the buyer for which the buyer does not request invoice or does not provide name, address and TIN.

c) Invoices for construction and installation shall be issued at the time of commissioning and acceptance of the finished work, work item or construction/installation amounts, whether the payment of the invoiced amount is made or not.

d) For organizations trading real estate or building infrastructure facilities and houses for sale or transfer:

d.1) In case the ownership or use right is not yet transferred: an invoice shall be issued every time an installment is made in accordance with the agreement or contract.

d.2) In case the ownership or use right has been transferred: an invoice shall be issued in accordance with the provisions in Clause 1 of this Article.

dd) An invoice for air tickets issued via websites or e-commerce systems established according to international practices shall be issued within 05 days from the day on which the ticket is issued on the website or e-commerce system.

e) For exploration, extraction and processing of crude oil: Invoices for the sale of crude oil, condensate and products processed from the crude oil (including product offtake as undertaken by the Government) shall be issued when the official selling price is determined agreed upon between the buyer and the seller, whether the payment of invoiced amounts is made or not.

For the sale of natural gas, associated gas or coal gas which is transported through the pipelines to buyers, invoices shall be issued when the buyer and the seller agrees upon the quantity of gas delivered every month but within 07 days after the seller notifies in writing the quantity of gas delivered in the month.

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

g) For retailers, and foods and drinks trading establishments that sell foods and drinks directly to consumers through their stores but all business operations are recorded at their head offices (the head office directly enters into contracts for sale of goods/provision of services; each store shall issue sales invoices to clients through its POS cash register in the name of the head office), POS cash registers are connected to computers but incapable of transmitting data to tax authorities, bills are printed out and presented to clients who do not request for e-invoices and data thereof is stored on the system, at the end of a business day, the business establishment shall, based on bill data, issue e-invoices for goods or foods and drinks sold during the day, and send them to clients if requested.

h) For the sale of electricity by electricity generators, e-invoices shall be issued according to the time of checking and verifying payment amounts between the electricity grid and market operator, electricity generator and buyer as prescribed by the Ministry of Industry and Trade or the power purchase agreement which has been instructed and approved by the Ministry of Industry and Trade but by the deadline for submission of tax declaration dossier for the month in which tax is incurred in accordance with regulations of the law on taxation. With regard to the retailing of electricity by electricity generators that possess Government guarantees on payments, e-invoices shall be issued according to the provisions of such Government guarantees, guidance and approval given by the Ministry of Industry and Trade, and the power purchase agreement signed by and between the seller and the buyer.

i) In case of retailing of oil and gas, e-invoices shall be issued to buyers upon completion of each sale. The seller shall retain e-invoices for sale of oil and gas to non-business individuals and business individuals, and make sure they can be accessed at the request of competent authorities.

k) In case of provision of air transport services or insurance services through agents, invoices shall be issued upon completion of data checking and verification between the parties but by the 10th of the month following the month in which the service is provided.

l) In case of provision of banking, securities, insurance or e-wallet money transfer services, electricity supply suspension and resumption services rendered by electricity distributors to non-business individuals (or business individuals) that do not request for invoices, at the end of each day or each month, the service provider shall issue a consolidated invoice based on details on each transaction conducted in the day or month at its data management system. The service provider shall be held responsible for the accuracy of information on transactions and provide lists of services provided at the request of competent authorities. An invoice may be also issued to a client for each transaction at his/her request.

m) In case of provision of passenger transport services by taxis equipped with using taxi fare calculation software as prescribed by law:

- At the end of the trip, the enterprise or cooperative that provides passenger transport services by taxis equipped with using taxi fare calculation software shall send information about the trip to the passenger and to the tax authority according to the format prescribed by the tax authority. Information sent includes the name of transport service provider, number plate and trip distance (measured in km) and total fare payable by the passenger.

- If an e-invoice is requested, the passenger shall update or send his/her particulars (including name, address and TIN) to the software or the relevant service provider. Based on the information provided or updated by the passenger, the enterprise or cooperative that provides passenger transport services by taxis equipped with using taxi fare calculation software shall send an invoice for the trip to the passenger, and transmit the invoice data to the relevant tax authority in accordance with the provisions in Article 22 hereof.

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

o) In case of non-stop electronic toll collection (ETC), an invoice shall be issued on the day on which the vehicle charged runs through the tollbooth. If a client using the ETC service owns two or more vehicles using the service multiple times in a month, the ETC service provider may issue e-invoices to that client periodically but by the last day of the month in which the ETC service is provided. The invoice must specify each vehicle passing the tollbooth (including the time of passing and toll rate).

Article 10. Contents of invoices

1. Name, reference number and form number of the invoice. To be specific:

a) The invoice name shall comply with the provisions in Article 8 hereof. For instance: VAT invoice, VAT invoice cum tax refund declaration, VAT invoice cum receipt, sales invoice, public property sales invoice, stamp, ticket, card, and sales invoice on national reserve goods.

b) Form number and reference number of the invoice shall comply with regulations of the Ministry of Finance.

2. Names of copies of tax authority-ordered printed invoices shall comply with regulations of the Ministry of Finance.

3. Invoice number

a) Invoice number is an ordinal number written on the invoice when it is issued by the seller. An invoice number consists of 8 digits, from 1 to 99 999 999, written in Arabic numerals, begins on

January 01 or the first day on which the invoices are used and ends on December 31. Numbers of invoices of the same reference number and form number shall be issued in ascending order. Buyers of tax authority-ordered printed invoices may use the invoice numbers pre-printed on such invoices.

If a business entity has multiple points of sale or multiple establishments using the same type of e-invoices of the same reference number by adopting the random access method from an e-invoicing system, invoices shall be issued in ascending order from the date on which the digital or electronic signature is added to the invoice.

b) If the aforementioned rules are not followed, the electronic invoicing system shall ensure that the numbers are generated in chronological order, every invoice number is unique and has no more than 8 digits.

4. The seller's name, address and TIN

Invoices shall contain the same seller's name, address and TIN as those written on the certificate of enterprise registration, certificate of branch registration, certificate of household business registration, taxpayer registration certificate, TIN notification, investment registration certificate, or certificate of cooperative registration.

5. The buyer's name, address and TIN

a) If the buyer is a business establishment that has a TIN, the buyer's name, address and TIN shall be written on the invoice shall be same as those written on the certificate of enterprise registration, certificate of branch registration, certificate of household business registration, taxpayer registration certificate, TIN notification, investment registration certificate, or certificate of cooperative registration.

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

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

6. The name, unit, quantity, unit price, amount payable exclusive of VAT, VAT rate, total VAT amount calculated by each VAT rate, total VAT payable and total amount payable inclusive of VAT:

a) Name, unit, quantity, unit price:

- Name of good/service: written on the invoice in Vietnamese language. If the goods fall into different categories, their names shall contain the categories (e.g. Samsung phone, Nokia phone, etc.). In case the right to use or ownership of the goods has to be registered, the invoice shall bear the number or symbol of the goods that is needed for registration (e.g. chassis number, engine number of a vehicle, address, level, dimensions and number of stories of a house, etc.).

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

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

- Quantity: written by the seller in Arabic numerals according to the unit of goods/services. For special goods/services that are periodically sold/supplied like electricity, water, telecommunications services, IT services, television services, postal and delivery services, banking, securities or insurance, the invoice shall specify the good purchase or service provision cycle. An invoice for a service periodically provided may be accompanied by a list of goods/services supplied. This list shall be retained together with the issued invoice to serve inspections by competent authorities.

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

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

b) VAT rate: The VAT rate specified in an invoice varies according to the type of goods/services as prescribed by the Law on VAT.

c) The amount payable exclusive of VAT, VAT amount by VAT rate, total VAT amount payable, and amount payable inclusive of VAT shall be written in Arabic numerals and expressed as VND currency, unless the goods/services are paid for in a foreign currency without having to be converted into VND.

d) Total amount payable on the invoice shall be written in Arabic numerals and Vietnamese language, and expressed as VND currency, unless the goods/services are paid for in a foreign currency without having to be converted into VND.

dd) In case a discount or sales promotion is offered by the seller, the invoice must clearly specify that discount or sales promotion. The price on which VAT is imposed (VAT-exclusive price) in case of discount or sales promotion shall be determined in accordance with the Law on VAT.

e) In case an airline runs a ticketing system established in accordance with international practices, service charges on air tickets (including system administration fees, air ticket change fees, and other fees) and airport service charges (including passenger service fees, X-ray screening fees and other fees) on invoices are inclusive of VAT. Amounts on air tickets may be rounded to the nearest thousandth in accordance with regulations of the International Air Transport Association (IATA).

7. Signatures of the buyer and the seller:

a) Tax authority-ordered printed invoices must bear the seller's signature and seal (if any) and the buyer's signature (if any).

b) With regard to e-invoices:

In case the seller is an enterprise or organization, the seller's digital signature on the invoice is the digital signature of such enterprise or organization; in case the seller is an individual, it will be the digital signature of the individual or another person authorized by the individual.

In case an electronic invoice does not necessarily have the seller's and the buyer's digital signatures, the provisions in Clause 14 of this Article 3 shall apply.

8. The issuance date of the invoice shall comply with the provisions in Article 9 hereof and be written in "ngày, tháng, năm" (day/month/year) format of the calendar year.

9. The date of the digital signature on an e-invoice is the date on which the seller or buyer adds his/her digital signature to that e-invoice and expressed in "ngày, tháng, năm" (day/month/year) format of the calendar year. If the date of a digital signature on an issued e-invoice is different from the issuance date of the e-invoice, the tax declaration date shall be the issuance date of that e-invoice.

10. The tax authority's authentication codes on authenticated e-invoices shall comply with the provisions in Clause 2 Article 3 hereof.

11. Fees and charges payable to state budget, discounts and sales promotions (if any) shall comply with the provisions in Point e Clause 6 of this Article and relevant contents (if any).

12. Name and TIN of the invoice printing service provider shall be specified in tax authority-ordered printed invoices.

13. Text, numbers and currencies on invoices:

- a) The text on an invoice must be written in Vietnamese language. If foreign language text is necessary, it must be placed between parentheses () or next to the Vietnamese text, in which case it must be smaller than the Vietnamese text. If the text has to be written in Vietnamese without diacritics, it must not cause the readers to misunderstand its contents.
- b) Numbers on the invoice must be written in Arabic numerals: 0, 1, 2, 3, 4, 5, 6, 7, 8, 9. The seller may decide whether to use a period (.) as thousands separator and a comma (,) as a decimal separator, or vice versa.

c) The currency on invoices shall be VND, expressed as “D”.

- If a foreign currency is used in an economic/financial transaction in accordance with regulations of the law on foreign exchange, the unit price, amounts, VAT amount by VAT rate, total VAT amount, and total amount payable shall be written in the foreign currency. The currency unit shall be the name of that foreign currency. The seller shall write the exchange rate of the foreign currency to VND on invoices in accordance with the Law on Tax administration and its instructional documents.

- International currency symbols shall be used. (e.g. 13.800,25 USD – Thirteen thousand eight hundred US dollars and twenty five cents, or 5.000,50 EUR - Five thousand euros and fifty cents).

- If the goods/services are paid for in a foreign currency in accordance with the Law on foreign exchange and on which tax is also paid in a foreign currency, the total amount payable shall be written in the foreign currency instead of converted into VND.

14. Exceptions:

a) An electronic invoice does not necessarily have the buyer’s electronic signature, even if goods/services are sold overseas. In case the buyer is a business establishment and both the buyer and the seller agrees to use digital or electronic signatures on the e-invoice issued by the seller, the invoice shall bear the buyer’s and the seller’s digital or electronic signatures as agreed.

b) E-invoices separately issued by tax authorities do not necessarily bear the buyer’s and the seller’s digital signatures.

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

E-invoices for sale of oil and gas to non-business individuals do not necessarily bear the name, form number, reference number, and number of the invoice; the buyer’s name, address, TIN, electronic signature; the seller’s digital or electronic signature; VAT rate.

d) E-invoices in the form of stamps, tickets or cards do not necessarily contain the seller’s digital signature (except for those authenticated by tax authorities), the buyer’s information (name,

address and TIN), VAT rate and VAT amount. Pre-priced electronic stamps, tickets and cards do not necessarily contain the unit, quantity and unit price.

dd) Electronic air tickets issued via websites and e-commerce systems to buyers that are non-business individuals following international practices do not necessarily bear the reference number, form number and number of the invoice, VAT rate, the buyer's TIN and address, and the seller's digital signature.

In case a business or non-business organization buys air tickets, the electronic air tickets issued via websites or e-commerce systems to individuals of that organization following international practices are not considered e-invoices. Airlines shall issue e-invoices with sufficient information and provide them for their buyers.

e) Invoices for construction and installation, or construction of houses for sale under installment plans do not necessarily bear the unit, quantity and unit price.

g) Delivery and internal transfer note shall bear information on the internal transfer order, recipient's name, deliverer's name, sending address, receiving address, and vehicle. To be specific: the buyer's name is the recipient's name and the buyer's address is receiving address; the seller's name is the deliverer's name and the seller's address is sending address and vehicle; tax rate, tax amount and total amount payable are not required.

Delivery notes for goods sent to sales agents shall specify information on the economic contract, deliverer, vehicle, sending address, receiving address, name of goods/products, unit, quantity, unit price and amounts. To be specific: number and date of the signed economic contract; deliverer's full name, delivery contract (if any), and the seller's address which is the sending address.

h) Invoices for interline payment between airlines issued in accordance with regulations of the International Air Transport Association (IATA) do not necessarily have the reference number and form number of the invoice, the buyer's name, address, TIN and electronic signature, unit, quantity, unit price.

i) Invoices issued by an airline to its agents according to reports verified by two parties and general statements do not necessarily contain the unit price.

k) Invoices for construction, installation, production or provision of products/services of enterprises servicing national defense and security in accordance with the Government's regulations do not necessarily bear the unit, quantity and unit price, and shall have the goods/services provided under the signed contracts written at the columns of name of goods/services.

15. Other contents of invoices

In addition to the contents specified in Clause 1 through 13 of this Article, enterprises, organizations, household or individual businesses may add their logos, brands, trademarks or

photos to the invoices. Depending on characters or nature of each transaction and management requirements, the invoice may contain information about the sale contract, delivery order, customer code and other information.

16. Public property sales invoices shall be issued according to the Form No. 08/TSC-HD enclosed with the Government's Decree No. 151/2017/ND-CP dated December 26, 2017.

Article 11. Invoices generated by POS cash registers that are digitally connected to tax authorities

Invoices generated by POS cash registers that are digitally connected to tax authorities must meet the following rules:

1. Invoices printed out from POS cash registers that are digitally connected to tax authorities must be recognizable;
2. Digital signatures on such invoices are optional;
3. The spending on goods or services written in the invoice (or is described in the scanned invoice or the information search result on the e-invoice page in the Web Portal of the General Department of Taxation) which is generated by a POS cash register may be defined as an expense supported by adequate legal invoices and records upon determination of tax obligations.

Section 2. E-INVOICES

Article 12. E-invoice format

1. The e-invoice format is the technical standards for type of data, length of data of information fields serving transmission, storage and display of e-invoices. E-invoices shall be XML (extensible Markup Language) documents, which are meant to share electronic data between IT systems.
2. The data of an electronic invoice consists two components: information about the transaction and the digital signature. Authenticated e-invoices shall also contain the data of the tax authority's code.
3. The General Department of Taxation shall develop and announce the format of transaction-related information, digital signatures and tools for display of e-invoices prescribed herein.
4. The following requirements must be met when sellers directly transmit data to tax authorities:
 - a) Connect to the General Department of Taxation via a separate channel or MPLS VPN Layer 3, including 1 main channel and 1 backup channel. Each channel has a minimum bandwidth of 5 Mbps.
 - b) Use an encrypted Web Service or Message Queue (MQ) for connection.

c) Use Simple Object Access Protocol (SOAP) to compile, transmit and receive data.

5. Contents of e-invoices shall be fully and accurately displayed, ensure readers can read them with electronic devices.

Article 13. Use of e-invoices in sale of goods and provision of services

1. Entities using e-invoices shall comply with the provisions in Article 91 of the Law on Tax Administration No. 38/2019/QH14. Cases of high tax risk shall comply with specific regulations of the Minister of Finance.

2. Issuance and tax declaration upon tax authority's separate provision of authenticated e-invoices:

a) Types of invoices to be issued provided separately

a.1) Authenticated e-invoices that are sales invoices are provided separately in the following cases:

- Household and individual businesses specified in Clause 4 Article 91 of the Law on Tax Administration No. 38/2019/QH14 that are not qualified to use authenticated e-invoices but need to provide invoices for their clients;

- Non-business organizations that sell goods or services on an occasional basis;

- Any enterprise that liquidates its assets after its dissolution, bankruptcy or TIN invalidation and thus needs to provide invoices for the buyers;

- Any enterprise, business entity, household business or individual business that pays VAT directly and:

+ ceases business operation without completing procedures for TIN invalidation, liquidates assets and thus needs to provide invoices for the buyers;

+ suspends business operation and needs to provide invoices for customers to execute the contracts concluded before the date on which the tax authority notifies the business suspension;

+ is banned from using invoices by the tax authority.

a.2) Authenticated e-invoices that are VAT invoices are provided separately in the following cases:

- Any enterprise, business entity or other organization paying VAT following credit-invoice method and:

+ ceases business operation without completing procedures for TIN invalidation, liquidates assets and thus needs to provide invoices for the buyers;

+ suspends business operation and needs to provide invoices for customers to execute the contracts concluded before the date on which the tax authority notifies the business suspension;

+ is banned from using invoices by the tax authority.

- In case a state-owned organization that does not pay VAT following credit-invoice method sells its assets at auction and the selling prices are inclusive of VAT according to the auction documents approved by a competent authority, VAT invoices shall be provided for giving to the buyers.

b) Enterprises, business entities, other organizations, household businesses and individual businesses eligible for separate provision of authenticated e-invoices shall submit the application for provision of authenticated e-invoices (using form No. 06/DN-PSDT in Appendix IA enclosed herewith) to the tax authority and enter the tax authority's e-invoice system to generate e-invoices.

After the applicant has fully declared and paid VAT, personal income tax, corporate income tax, other taxes and fees (if any), the tax authority shall authenticate the e-invoices generated by the applicant.

The applicant shall be held responsible for the accuracy of information on the e-invoices authenticated separately by the tax authority.

c) Tax authorities providing separate authenticated e-invoices.

c.1) For organizations and enterprises: The tax authority in charge of the area where the organization or enterprise applies for taxpayer registration, the area in which the organization is headquartered according to the decision on establishment, or the area in which goods/services are sold.

c.2) For household businesses and individual businesses:

- A household business or individual business with a fixed business location shall submit the application for provision of authenticated e-invoices to the Sub-department of taxation of the district where the household or individual business is located.

- A household business or individual business without a fixed business location shall submit the application for provision of authenticated e-invoices to the Sub-department of taxation of the district where they register or reside.

3. Application of e-invoices, delivery and internal transfer notes, and delivery notes for goods sent to sales agents in some cases:

a) For import entrustment, if the trustee has paid VAT during the import process, e-invoices shall be used when the goods are delivered to the trustor. If VAT is not paid during the import process, the trustee shall prepare a delivery and internal transfer note, which will be used for circulation of the goods on the market.

b) Export entrustment:

- When delivering the goods to the trustee, the trustor shall use the delivery and internal transfer note.

- After the customs authority confirms that the goods have been exported in reality and the trustor has confirmed the quantity and value of goods exported in reality, the trustor shall issue an electronic VAT invoice, which will be used for declaring VAT and claiming VAT refund, or issue an electronic sales invoice. The trustee shall provide the electronic VAT invoice or electronic sales invoice for the foreign buyer.

c) Use of electronic VAT invoices by exporters declaring and paying VAT by following credit-invoice method (including export processors):

When delivering goods to the border checkpoint or customs post where export procedures are followed, the exporter shall use the delivery and internal transfer note as document for goods circulation. After the export procedures are completed, the exporter shall issue a VAT invoice for the exports.

d) Regarding a business entity that declares and pays VAT following credit-invoice method and delivers goods to its dependent units i.e. branches or outlets in other provinces for sale or for circulation among them, or delivers goods to retail agents for sale at fixed prices to earn commissions, depending on its business organization and accounting methods, it may choose to either:

- Use electronic VAT invoices as the basis for the units to make payment, declare and pay VAT;

- Use delivery and internal transfer notes or use delivery notes for goods sent to sales agents.

When selling goods, a dependent unit, branch, store or sales agent shall prepare and send invoices to buyers, make and send the list of goods sold to the entity delivering goods or sending goods for sales (hereinafter referred to as “delivering entity”) that shall issue a VAT invoice for goods sold in reality and send it to the dependent unit, branch, store or sales agent.

In case of large amounts of goods sold and sales, the list of goods sold may be made every 05 or 10 days. If different VAT rates are imposed on goods sold, the list of goods sold shall be made by each VAT rate.

The dependent unit, branch, store or sales agent shall declare and pay VAT on goods sold to buyers, and declare and deduct input VAT according to the VAT invoice issued by the delivering entity.

For dependent units of a trader of agricultural, forestry, and aquaculture products that pays VAT following credit-invoice method, if they buy agricultural, forestry, and aquaculture products for delivery or sale to the trader's headquarters, they shall use delivery and internal transfer notes instead of electronic VAT invoices.

dd) Delivery and internal transfer notes shall be used when goods are delivered to mobile vendors; e-invoices shall be issued when the goods are sold.

e) Invoice shall not be issued when contributing assets of a business entity or individual in Vietnam to establishment of an enterprise. Documents proving the contribution, asset transfer records and asset valuation records shall be enclosed with the documents about origin of the assets.

g) In case of transfer of assets between dependent units of an organization; transfer of assets upon full or partial division, consolidation, merger or conversion of an enterprise, the transferor shall issue an asset transfer order enclosed documents about origin of the assets. Invoices are not required in this case.

h) In case of transfer of assets between independent units or subsidiaries that are juridical persons of the same organization, the transferor shall issue e-invoices in the same manner as goods sale.

4. Apart from the cases prescribed in Clause 3 of this Article, the Ministry of Finance shall provide specific guidance on issuance of e-invoices in other cases to serve management tasks, and guidance on use of authenticated e-invoices generated from POS cash registers that are digitally connected to tax authorities.

Article 14. Provision of e-invoice services

1. The following entities are not required to pay service charges for a period of 12 months from the date of commencement of the use of authenticated e-invoices:

a) Small- and medium-sized enterprises, cooperatives, household and individual businesses that operate in disadvantaged areas or extremely disadvantaged areas. Disadvantaged areas or extremely disadvantaged areas are defined in the List of areas eligible for investment incentives enclosed with the Government's Decree No. 118/2015/ND-CP dated November 12, 2015 and its amending or superseding documents (if any).

b) Other small- and medium-sized enterprises which are defined according to the requests of the provincial People's Committees submitted to the Ministry of Finance, except enterprises operating in economic zones, industrial parks or hi-tech zones.

The General Department of Taxation shall directly provide or entrust e-invoice service providers to provide free of charge authenticated e-invoices for the abovementioned entities.

2. When using authenticated e-invoices or unauthenticated e-invoices provided by e-invoice service providers, enterprises, business entities, household and individual businesses other than those specified in Clause 1 of this Article shall pay service charges under terms and provisions of the signed contracts.

Article 15. Application for use of e-invoices and modification thereof

1. Enterprises, business entities, other organizations, household and individual businesses other than the ones suspended from use of e-invoices specified in Clause 1 Article 16 hereof shall apply for use of e-invoices (including e-invoices for sale of public property or national reserve goods) through e-invoice service providers.

Applications for free-of-charge use of authenticated e-invoices may be submitted via the web portal of the General Department of Taxation or an e-invoice service provider entrusted by the General Department of Taxation to provide free of charge authenticated e-invoices.

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

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

An electronic acknowledgement of receipt of application for use of e-invoices shall be sent from the web portal of the General Department of Taxation to the e-invoice service provider if that application is submitted through the e-invoice service provider.

If an application for use of e-invoices is submitted directly on the web portal of the General Department of Taxation, an electronic acknowledgement of receipt of application for use of e-invoices, made using the form No. 01/TB-TNDT in Appendix IB enclosed herewith, shall be sent from the web portal of the General Department of Taxation directly to the applicant via its email registered with the tax authority.

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

In case an enterprise or business entity that registers for direct transmission of e-invoice data to the tax authority as prescribed in Point b1 Clause 3 Article 22 hereof has received the notice of approval of use of e-invoices according to form No. 01/TB-DKDT provided in Appendix IB enclosed herewith from the tax authority but does not yet cooperate with the General Department of Taxation to complete IT infrastructure configuration and testing for connection, data transmission and receipt, within 05 working days from receipt of form No. 01/TB-DKDT, it shall complete IT infrastructure conditions and request the General Department of Taxation to make connection. The connection must be made within 10 working days after the General Department of Taxation receives the request. If the result of connection, data transmission and receipt testing

is satisfactory, the enterprise or business entity shall transmit e-invoice data directly to the tax authority as prescribed in Article 22 hereof. After 05 working days from receipt of form No. 01/TB-DKDT from the tax authority, if the enterprise or business entity fails to request the General Department of Taxation to make connection or the result of connection, data transmission and receipt testing is unsatisfactory, it shall apply for modification of the submitted application for use of e-invoices by using form No. 01/DKTD-HDDT in Appendix IA enclosed herewith, and transmit e-invoice data through the organizations that make connections for receiving, transmitting and storing e-invoice data with tax authorities.

3. From the receipt of the notice of approval of use of e-invoices from the tax authority, the relevant enterprise, business entity, other organization, household or individual business shall terminate the use of e-invoices whose issue has been announced, and destroy any unused physical invoices whose issue has been announced. The destruction of unused physical invoices must follow procedures provided in Article 27 hereof.

4. In case where there is any change in information provided in the application for use of e-invoices as prescribed in Clause 1 of this Article, the relevant enterprise, business entity, other organization, household or individual business shall make such change and submit their application for change to registration information using the Form No. 01/DKTD-HDDT in Appendix IA enclosed herewith to the tax authority through the web portal of the General Department of Taxation or the e-invoice service provider, except cases of suspension of use of e-invoices prescribed in Clause 1 Article 16 hereof. The application for change to registration information shall be received through the web portal of the General Department of Taxation and processed by the tax authority according to the provisions in Clause 2 of this Article.

5. Each tax authority shall monthly check which entities, under its authority, are using authenticated e-invoices without paying service charges, and send a notification by using Form No. 01/TB-KTT in Appendix IB enclosed herewith to those bound to change to authenticated e-invoices through the e-invoice service provider and follow procedures for modifying application for use of e-invoices laid down in Clause 4 of this Article.

6. Each tax authority shall periodically check which entities, under its authority, are using unauthenticated e-invoices, and send a notification by using Form No. 01/TB-KTT in Appendix IB enclosed herewith to those bound to change to authenticated e-invoices for following procedures for application for use of authenticated e-invoices in accordance with regulations herein.

Article 16. Suspension of use of e-invoices

1. Enterprises, business entities, other organizations, household or individual businesses shall suspend their use of authenticated and unauthenticated e-invoices in the following cases:

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

- b) An enterprise, business entity, other organization, household business or individual business does not operate at the registered location as verified and announced by the tax authority;
- c) An enterprise, business entity, other organization, household business or individual business has sent a notification of business suspension to a competent authority;
- d) An enterprise, business entity, other organization, household business or individual business is banned from using e-invoices by the tax authority for the purpose of enforcement of payment of tax debts;
- dd) E-invoices are used to sell smuggled goods, banned goods, counterfeits, goods violating intellectual property rights as detected and informed by competent authorities;
- e) E-invoices are used for short selling of goods or services for fraudulent purposes as detected and informed by competent authorities;
- g) A business registration authority or competent authority requests an enterprise to suspend operation in a conditional business line after finding that this enterprise does not fully satisfy the business conditions prescribed by law.

If the tax authority, through inspection, discovers that the enterprise is established for the purpose of trade and use of illegal e-invoices or illegal use of e-invoices for tax evasion purposes, the enterprise shall face administrative penalties and be suspended from use of e-invoices according to the decision issued by the tax authority.

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

- a) The supervisory tax authority shall send a notification requesting the taxpayer in Point dd, e or g Clause 1 of this Article to provide explanation or additional documents about its use of e-invoices.
- b) The taxpayer must provide such explanation or additional documents within 02 working days from receipt of the notification from the tax authority. Such explanation or additional documents may be provided directly or in writing for the tax authority.
- c) The taxpayer shall continue using e-invoices or provide explanation. To be specific:
 - c.1) If the taxpayer provides adequate and convincing explanation or additional documents as prescribed, it shall continue using e-invoices.
 - c.2) If the explanation or additional documents provided by the taxpayer is/are not convincing, the tax authority shall continue requesting the taxpayer to provide additional documents. Additional documents must be submitted within 02 working days from receipt of the tax authority's request.

dd) If the taxpayer fails to provide explanation or additional documents within the requested period, the tax authority shall request the taxpayer to suspend its use of authenticated e-invoices or unauthenticated e-invoices, and take further actions as prescribed.

3. Enterprises, business entities, other organizations, household or individual businesses mentioned in Clause 1 of this Article are allowed to continue using e-invoices after informing tax authorities of business resumption, having their TIN reactivated by tax authorities, or obtaining decisions on cancellation of suspension of e-invoices from tax authorities, or upon notification by competent authorities.

4. During the business suspension period, if enterprises, business entities, other organizations, household or individual businesses whose business is suspended need to issue e-invoices to buyers to execute contracts which have already been signed before the date of business suspension, they shall use e-invoices which are separately provided according to the provisions in Clause 2 Article 13 hereof.

Article 17. Issuance of authenticated e-invoices

1. Creation of authenticated e-invoices

a) If enterprises, business entities, other organizations, household or individual businesses prescribed in Clause 1 Article 14 hereof wish to access the web portal of the General Department of Taxation to create invoices, they can use their log-in accounts granted after they complete their registration, following the steps below:

- Create sales and service invoices.

- Append digital signatures to created invoices and send such invoices to the tax authority for its issue of authentication codes.

b) In case of use of authenticated e-invoices through e-invoice service providers, enterprises, business entities, other organizations, household or individual businesses shall access the websites of these e-invoice service providers or use their e-invoice software to:

- Create sales and service invoices.

- Append digital signatures to created invoices and send such invoices through e-invoice service providers to the tax authority for its issue of authentication codes.

2. Issuance of authentication codes to e-invoices

a) E-invoices granted authentication codes by tax authorities must meet the following requirements:

- They must bear adequate contents as prescribed in Article 10 hereof.

- They must follow the format prescribed in Article 12 hereof.
- The information shown on the e-invoices are the same as the registration information as prescribed in Article 15 hereof.
- These e-invoice issuers are not suspended from use of authenticated e-invoices according to the provisions of Clause 1 Article 16 hereof.

b) The authentication code issuing system of the General Department of Taxation automatically issues authentication codes and informs them to senders.

3. Enterprises, business entities, other organizations, household or individual businesses that sell goods or provide services shall be responsible for sending authenticated e-invoices to buyers. E-invoice sending and receiving methods shall be subject to the agreement between the buyer and the seller, and in consistent with regulations of the Law on electronic transactions.

Article 18. Issuance of unauthenticated e-invoices

1. Enterprises and business entities shall use unauthenticated e-invoices for their provision of goods or services upon receipt of the notification of acceptance from the tax authority.
2. Enterprises and business entities shall use software to create e-invoices for their provision of goods or services, append their digital signatures to e-invoices and send them to buyers by electronic means according to the agreement between the seller and the buyer, and regulations of the Law on electronic transactions.

Article 19. Handling of erroneous invoices

1. When a seller discovers that the authenticated e-invoices which have not been sent to buyers contain errors, the seller shall inform the tax authority by using the Form No. 04/SS-HDDT in Appendix IA enclosed herewith of cancellation of such erroneous authenticated e-invoices, and prepare new e-invoices with digital signatures for submission to the tax authority for its issue of new authentication codes in place of the previous ones before sending them out to buyers. The tax authority shall cancel the erroneous authenticated e-invoices on its system.

2. If an authenticated or unauthenticated e-invoice which has been sent to the buyer is detected by either the buyer or seller to contain errors, it shall be handled as follows:

a) If the buyer's name or address is wrong but the TIN and other information are correct, the seller shall inform the buyer of the errors and is not required to re-issue the invoice. The seller shall inform the tax authority of the erroneous e-invoice by using Form No. 04/SS-HDDT provided in Appendix IA enclosed herewith, unless data about the erroneous unauthenticated e-invoice is not yet sent to the tax authority.

b) If the information about TIN, amount, tax rate, tax amount or goods on the invoice is wrong, the error shall be handled by adopting one of the following methods:

b1) The seller shall create an e-invoice to correct the erroneous one. The seller and the buyer shall prepare a document specifying the errors as agreed upon between them before the seller issues a correction e-invoice.

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

b2) The seller issues a new e-invoice to replace the erroneous one. The seller and the buyer shall prepare a document specifying the errors as agreed upon between them before the seller issues a new e-invoice to replace the erroneous one.

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

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

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

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

The seller shall a notice specifying result of its examination of erroneous e-invoices (using the Form No. 04/SS-HDDT in Appendix IA enclosed herewith) to the tax authority by the deadline specified in the notice form No. 01/TB-RSDT provided in Appendix IB enclosed herewith.

If the tax authority receives no notice from the seller after the deadline specified in the notice form No. 01/TB-RSDT, it shall give another notice (using Form No. 01/TB-RSDT in Appendix IB) to the seller. After the deadline specified in the second notice (form 01/TB-RSDT), if the seller fails to give a notice to the tax authority, the tax authority shall consider to carry out inspection of the seller’s use of e-invoices.

4. The tax authority shall inform the receipt and the handling result (using form No. 01/TB-HDSS in Appendix IB enclosed herewith) within 01 working day. Though a cancelled electronic invoice has no value, it may be retained for reference.

Article 20. Handling of issues related to authenticated e-invoices

1. If the seller is unable to use authenticated e-invoices because of certain issues, the seller shall inform the tax authority or relevant service provider for assistance. While the issues are being fixed, the seller may use authenticated e-invoices at the tax authority's premises.

2. In case of issues of the tax authority's authentication code issuing system, the General Department of Taxation shall use the backup system and make an announcement of such issues on its website. The General Department of Taxation may authorize some qualified e-invoice service providers to grant authentication codes while the issues are being fixed.

While the issues are being fixed, the tax authority may sell tax authority-ordered printed invoices to some organizations and individuals. After the issues are successfully fixed, the tax authority shall give a notice to relevant organizations and individuals to continue their use of authenticated e-invoices and submit reports (using form No. BC26/HDG in Appendix IA enclosed herewith) on their use of physical invoices purchased from the tax authority within 02 working days from the date specified in the tax authority's notice.

3. In case of issues of the system of e-invoice service provider, the service provider shall inform the sellers and request the General Department of Taxation for assistance. The service provider shall quickly fix the issues and assist sellers in creating e-invoices and sending them to the tax authority for authentication as soon as possible.

4. In case the web portal of the General Department of Taxation is unable to receive e-invoice data due to technical issues, the General Department of Taxation shall post a notice on its web portal. The organizations, enterprises and e-invoice service providers shall not transmit e-invoice data to tax authorities during this period.

Within 2 working days from the day on which the General Department of Taxation posts another notice that its web portal is operational, relevant organizations and e-invoice service providers shall transmit e-invoice data to tax authorities. Transmission of e-invoice data to tax authorities after a notice of technical issues is posted on the web portal of General Department of Taxation will not be considered to be late.

Article 21. Responsibilities of sellers of goods/services using authenticated e-invoices

1. Manage names and passwords of the accounts which have been issued by the tax authority.
2. Create sales or service e-invoices sent to the code-issuing tax authority and bear legal liability for accuracy and legitimacy of these e-invoices.
3. Send authenticated e-invoices to buyers immediately after receipt of them.

Article 22. Responsibilities of sellers of goods/services using unauthenticated e-invoices

1. Manage names and passwords of the accounts which have been issued by the tax authority.

2. Create sales or service e-invoices sent to buyers, tax authorities and e-invoice service providers, and bear legal liability for accuracy and legitimacy of these e-invoices.

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

a) Method and time for e-invoice data transmission

a.1) E-invoice data shall be transmitted by using the e-invoice datasheet (form No. 01/TH-HDDT in Appendix IA enclosed herewith) by the same deadline for submission of the VAT declaration in the following cases:

- Service provision in the following fields: postal and telecommunications, insurance, finance and banking, air transport and securities.

- Sale of electricity, clean water if customers' codes or TINs are available.

The seller shall prepare a datasheet of e-invoices issued in the month or quarter (from the first day to the last day of the month or quarter) according to form No. 01/TH-HDDT in Appendix IA enclosed herewith, send it to the tax authority together with the VAT return in accordance with the Law on Tax administration No. 38/2019/QH14 and its instructional documents.

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

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

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

In case of sale of oil and gas, the seller shall include data about every sales invoice issued to buyers in the day in the e-invoice datasheet which shall be sent to the tax authority within the same day.

a.2) Transmission of invoices for sale of goods/services not mentioned in Point a1 of this Clause.

The seller shall concurrently send the invoices that contain adequate information to the buyers and the tax authority.

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

b.1) Direct transmission

- Enterprises and business entities using invoices in large quantities, have IT systems that satisfy the standard data format requirements specified in Clause 4 Article 12 hereof, and wish to transmit e-invoice data directly to tax authorities shall send written request accompanied by evidencing documents to the General Department of Taxation.

- In case a parent company that has an e-invoice data management system wishes to transmit the entire e-invoice data, including those of its subsidiaries, to the tax authority via the web portal of General Department of Taxation, it shall send a list of subsidiaries to General Department of Taxation for technical connection.

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

Enterprises and business entities other than those mentioned in Point a of this Clause shall sign contracts with e-invoice service providers, which will transmit their e-invoice data to tax authorities. Based on the signed contracts, enterprises and business entities shall transfer their e-invoice data to e-invoice service providers which will then transmit such e-invoice data to tax authorities.

4. Store and ensure the integrity of all e-invoices; comply with legislative regulations on assurance of safety and security for the electronic data system.

5. Bear the inspection, audit and checking conducted by tax authorities and competent regulatory authorities in accordance with laws.

Section 3. TAX AUTHORITY-ORDERED PRINTED INVOICES

Article 23. Use of tax authority-ordered printed invoices

Departments of Taxation in provinces and centrally-affiliated cities (hereinafter referred to as “provincial Departments of Taxation”) may order the printing of invoices resold to the following entities:

1. Enterprises, business entities, and household or individual businesses mentioned in Clause 1 Article 14 hereof if they do not have electronic transactions with tax authorities, IT infrastructure, accounting software systems or e-invoicing software functioning as the tools of using e-invoices and transmitting e-invoice data to buyers and tax authorities.

Enterprises, business entities, and household or individual businesses may buy invoices from tax authorities for a period of up to 12 months while tax authorities must have solutions for gradually converting to the use of e-invoices. Before using e-invoices, business entities, and household or individual businesses must apply for use of authenticated or unauthenticated e-invoices (if eligible) in accordance with the provisions in Article 15 hereof.

2. Enterprises, business entities, and household or individual businesses during the period of failure of the tax authority's authentication code issuing system as prescribed in Clause 2 Article 20 hereof.

Article 24. Selling tax authority-ordered printed invoices

1. An enterprise, business entity, or household or individual business that is eligible to buy invoices from the tax authority (hereinafter referred to as "buyer") shall submit an application for invoice purchase (using Form No. 02/DN-HDG in Appendix IA enclosed herewith), accompanied by the following documents, to the tax authority:

a) The buyer (the applicant or person authorized in writing by the enterprise, business entity, or household or individual business as prescribed by law) shall present his/her unexpired ID card or citizen's identity card;

b) The buyer that buys invoices for the first time shall provide a commitment (using Form No. 02/CK-HDG in Appendix IA enclosed herewith) on its business location which must be same as that specified in the certificate of enterprise registration, certificate of branch registration, certificate of household business registration, taxpayer registration certificate, TIN notification, investment registration certificate, certificate of cooperative registration or establishment decision issued by a competent authority;

c) The buyer shall take responsibility to write or stamp name, address and TIN on copy 2 of every purchased invoice before taking them from the tax authority's premises.

2. Invoices shall be sold to eligible buyers on a monthly basis.

No more than a book of invoices, including 50 invoice numbers of a type, shall be sold to an buyer for the first time. In case the quantity of invoices sold in the first time is not enough for the buyer to use until the end of month, the tax authority shall decide the quantity of invoices sold to the buyer in the following time based on the time and quantity of used invoices.

With regard to the following purchases of invoices, after checking the use of invoices and tax declaration and payment, and based on the written request for purchase of invoices, the tax authority shall sell invoices to the buyer within a day. The quantity of invoices sold to the buyer shall not exceed that sold to it in the previous month.

If the buyer wants to use e-invoices, it must terminate the use of tax authority-ordered printed invoices from the date of commencement of use of e-invoices in accordance with the provisions in Article 15 hereof.

In case a household or individual business wishes to use separate invoices instead of booked invoices, the tax authority shall separately provide e-invoices in accordance with the provisions in Clause 2 Article 13 hereof.

3. Invoices printed for sale according to orders placed by each Provincial Department of Taxation shall be published on the web portal of the General Department of Taxation; The Provincial Department of Taxation shall post an announcement of invoice issue, using Form No. 02/PH-HDG in Appendix IB enclosed herewith, and the sample invoice on web portal of the General Department of Taxation before its first sale.

An announcement of invoice issue includes the following information: Name of the Provincial Department of Taxation, TIN, address, telephone, types o invoices issued (name, reference number, form number, date of commencement of use, quantity of invoices issued under this announcement (from number.....to number...)), name and TIN of printing service provider (for tax authority-ordered printed invoices), date of the announcement, name and signature of legal representative, and tax authority's seal.

A sample invoice is a printed invoice that accurately and adequately reflects all items of an invoice given to a buyer, and bears the number which is a series of "0" and the printed or stamped word "Mẫu" ("sample").

The announcement of invoice issue and the sample invoice must be openly and clearly posted at premises of affiliated units of the Provincial Department of Taxation throughout the use of such invoices.

In case there is any change in the announcement of issue of invoices or the sample invoice, the Provincial Department of Taxation shall repeat the procedures for announcement of invoice issue prescribed in this Article.

4. Physical invoices printed according to orders placed by the Provincial Department of Taxation shall be sold without profitable aims at prices sufficient to cover actual costs. The Director of the Provincial Department of Taxation shall decide and openly post the invoice selling price according to the abovementioned rule. Subordinate tax authorities may not collect any amounts other than the posted prices. All affiliated units of a Provincial Department of Taxation shall sell or provide the same type of invoices issued by the Provincial Department of Taxation.

Article 25. Handling of unused invoices purchased from tax authorities

1. Any enterprise, business entity, household or individual business whose termination of TIN has been approved by the tax authority shall stop using invoices.

2. The supervisory tax authority shall notify the expiration of unused invoices of enterprises, business entities, household or individual businesses that no longer operate at registered locations or have deliberately suspend their business.

3. Before using e-invoices, enterprises, business entities, or household or individual businesses must destroy physical invoices purchased from tax authorities in accordance with the provisions in Article 27 hereof.

Article 26. Handling of issued invoices purchased from tax authorities

1. In case an issued invoice is found erroneous before it is given to a buyer, the seller shall cross out its copies and keep the erroneous invoice.
2. If the buyer's name and/or address is wrong but its TIN is correct, two parties shall prepare a correcting record without issuing a correction invoice.
3. If the issued invoice has been given to the buyer and is found erroneous but the invoiced goods/services are not yet delivered, or both the buyer and seller do not yet declare tax, the buyer and seller shall make a record of withdrawal of copies of the erroneous invoice. The reasons for withdrawing an invoice must be specified in the record of invoice withdrawal. The seller shall cross out the copies of the erroneous invoice, keep the erroneous invoice and issue a new invoice as prescribed.
4. If an issued invoice has been given to the buyer and is found erroneous and the goods/services have been delivered, or both the buyer and seller have completed tax declaration, the seller shall issue a correction invoice. The correction invoice shall specify the corrections (increase/decrease) to the quantity of goods, price, VAT rate and/or VAT amount specified in the invoice No.....reference No..... Based on the correction invoice, the seller and buyer shall declare corrections to their revenues, input and output VAT. No negative numbers are written on the correction invoice.

The seller and the buyer shall prepare a document specifying the errors as agreed upon between them before the seller issues a correction invoice.

Article 27. Destruction of tax authority-ordered printed invoices

1. Enterprises, business entities, household or individual businesses shall destroy their unused invoices. Invoices must be destroyed within 30 days from the date on which the destruction is notified to the tax authority. If an invoice is expired according to the tax authority's notice (in case of enforcement of payment of tax debts), the relevant enterprise, business entity, household or individual business shall carry out the destruction of invoice within 10 days from the date of the tax authority's notice or the date on which the lost invoice is found.

Invoices issued by accounting units shall be destroyed in accordance with regulations of the Law on accounting.

Invoices which are not yet issued but are exhibits of lawsuit cases shall not be destroyed and must be handled in accordance with regulations of laws.

2. Invoices of enterprises, business entities, household or individual businesses shall be destroyed as follows:

a) The enterprise, business entity, household or individual business shall make the list of invoices to be destroyed.

b) The enterprise or business entity shall establish an invoice destruction council. The invoice destruction council is comprised of senior representatives and representatives of accounting department. The household or individual business is not required to establish an invoice destruction council.

c) The invoice destruction record shall bear signatures of members of the invoice destruction council who shall assume legal liability for any mistakes thereof.

d) Invoice destruction dossier includes:

- The decision on establishment of the invoice destruction council, except household or individual businesses;

- The list of invoices to be destroyed, including: Name, form number and reference number of the invoice, number of destroyed invoices (from number....to number....., or number of each invoice if the invoice numbers are not continuous);

- The invoice destruction record;

- The notice of invoice destruction result includes: type, reference number and quantity of destroyed invoice, from number....to number....., reasons, date and time, and method of destruction, using Form No. 02/HUY-HDG in Appendix IA enclosed herewith.

The invoice destruction dossier shall be kept by the enterprise, business entity, household or individual business using invoices. The notice of invoice destruction result is made into 02 copies of which one copy is kept on file, and the other is sent to the supervisory tax authority within 05 working days from the date of invoice destruction.

3. Destruction of invoices by tax authorities

a) Tax authorities shall take charge of destroying invoices which are printed according to orders of a Provincial Department of Taxation, are not sold or issued but are no longer used.

b) The General Department of Taxation shall promulgate procedures for destruction of invoices printed according to orders of Provincial Departments of Taxation.

Article 28. Handling of printed invoices purchased from tax authorities but lost, burnt or damaged

1. Enterprises, business entities, household or individual businesses shall make reports on any lost, burnt or damaged invoices, whether they are issued or not, and notify them to their supervisory tax authorities, using Form No. BC21/HDG in Appendix IA enclosed herewith, within 05 working days from the occurrence of such loss, burning or damage. If the deadline (i.e. 05th day) falls on the day off as prescribed by law, the deadline shall be the day following that day off.

2. If the copy 2 of an invoice which has been properly issued is lost, burnt or damaged by either the seller or buyer, the seller and buyer shall make a record of such loss, burning or damage, which specifies the month in which the seller uses copy 1 of the invoice for tax declaration, append signatures and full names of their legal representatives (or their authorized persons), and seals (if any) to that record. Then, the seller shall make a photocopy of copy 1 of the invoice, which bears the signature of the seller's legal representative and seal, and send it to the buyer. The buyer may use the photocopy bearing the seller's signature and seal (if any) and the record of the lost, burnt, or damaged copy 2 as evidencing documents for bookkeeping and tax declaration. The buyer and the seller are responsible for the accuracy of the loss, burning or damage to the invoice.

If the loss, burning or damage to copy 2 of the invoice is related to a third party (e.g. a goods deliverer or invoice deliverer), responsibility shall attributed depending on whether the third party is hired by the buyer or the seller.

Article 29. Reporting on use of printed invoices purchased from tax authorities and list of invoices used during a period

1. Every quarter, enterprises, business entities, household or individual businesses that bought invoices from tax authorities shall submit reports on their use of invoices and lists of invoices used during the period to their supervisory tax authorities.

Reports on use of invoices shall be submitted quarterly by the last day of the first month of the quarter following the reporting quarter, using Form No. BC26/HDG in Appendix IA enclosed herewith.

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

2. When an enterprise, business entity, household or individual business is fully or partially divided, merged, dissolved or declared bankrupt or has its ownership transferred, or when a state-owned enterprise is delegated, sold or leased, the report on its use of invoices and list of invoices used during the period shall be submitted by the same deadline with that of the tax statement dossier.

3. If an enterprise, business entity, household or individual business relocates to another province which is not under the management of its current supervisory tax authority, the report on use of invoices and list of invoices used during the period shall be submitted to the tax authority in charge of the province from which it relocates.

Chapter III

REGULATIONS ON RECORDS

Section 1. GENERAL PROVISIONS

Article 30. Types of records

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

- a) Certificate of personal income tax withholding;
- b) Receipts, including:
 - b.1) Tax, fee or charge receipts without pre-printed face values;
 - b.2) Tax, fee or charge receipts with pre-printed face values;
 - b.3) Tax, fee or charge receipts.

2. The Minister of Finance shall stipulate and provide guidance on other records which are required to serve the management of taxes, fees and charges in accordance with regulations of the Law on tax administration.

Article 31. Time of preparing records

When deducting personal income tax (PIT) or collecting taxes, fees or charges, organizations deducting PIT or collectors of taxes, fees or charges (hereinafter referred to as “collector”) shall prepare and give PIT deduction statements or receipts to persons whose income is deducted or payers of taxes, fees or charges (hereinafter referred to as “payer”).

Article 32. Contents of records

1. A certificate of personal income tax withholding contains the following information:

- a) Name, form number, reference number and ordinal number of the certificate of personal income tax withholding;
- b) Name, address and TIN of the applicant;
- c) Name, address and TIN of the taxpayer (if available);
- d) Nationality (if the taxpayer is not a Vietnamese citizen);
- dd) Taxable income, time of income payment, total taxable income, PIT amount deducted, income amounts received;
- e) Date of the certificate of personal income tax withholding;
- g) Full name and signature of income payer.

In case of electronic certificate of personal income tax withholding, digital signature is required.

2. A receipt contains the following information:

a) Name of receipt: Tax, fee or charge receipt without a pre-printed face value; Tax, fee or charge receipt with a pre-printed face value; Tax, fee or charge receipt.

b) Form number and reference number of the receipt.

The receipt form number reflects the receipt type, number of its copies, and ordinal number of the receipt form (if a receipt type consists of different forms).

The receipt reference number is a sign used for identifying a particular receipt and is comprised of Vietnamese alphabet and 02 last numerals of the year.

02 last numerals of the year on an externally-printed receipt are those of the year in which the receipt is printed. 02 last numerals of the year on an internally-printed receipt or electronic receipt are those of the year specified in the announcement of receipt issue or in which the receipt is printed.

c) Receipt number is the ordinal number specified in a tax, fee or charge receipt. The receipt number is written in Arabic numerals and consists of 7 digits. The first number of an internally- or externally-printed receipt is 0000001. The number of an electronic receipt begins from 1, on January 01 or the first day on which the electronic receipts are used, and ends on December 31 every year.

d) Copies of a receipt (internally- or externally-printed receipt) are sheets of the same receipt. Each receipt has at least 02 copies or parts, including:

- Copy (part) 1 is kept by the collector;

- Copy (part) 2 is delivered to the tax, fee or charge payer;

The third and subsequent copies of the receipt are named according to their use purposes to serve the performance of management tasks as prescribed.

dd) Name and TIN of the collector.

e) Names of types of taxes, fees or charges, and amounts in figures and in words.

g) Date of making the receipt.

h) Signature of cashier. In case of electronic receipts, digital signature is required.

i) Name and TIN of receipt printing service provider (in case of externally-printed receipts).

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

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

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

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

If some items of an electronic receipt need to be changed to meet the actual conditions, the collector shall request the Ministry of Finance (via the General Department of Taxation) in writing to give its approval and guidance before making such changes.

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

3. Forms of electronic records shall comply with the provisions in Clause 10 Article 4 of the Government's Decree No. 11/2020/ND-CP dated January 20, 2020, and its instructional documents.

Section 2. ELECTRONIC RECORDS

Article 33. Electronic record format

1. Format of an electronic receipt:

The format of receipts prescribed in Point b Clause 1 Article 30 hereof complies with the following provisions:

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

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

c) The General Department of Taxation shall develop and announce the format of transaction-related information, digital signatures and tools for display of electronic receipts prescribed herein.

2. Format of an electronic PIT deduction statement:

When using the document in Point a Clause 1 Article 30 hereof in the electronic form, the organization deducting PIT shall develop a software system serving the use of electronic records which must contain adequate compulsory contents specified in Clause 1 Article 32 hereof.

3. Contents of electronic PIT deduction statements or receipts must be fully and accurately displayed, ensure readers can read them with electronic devices.

Article 34. Application for use of electronic records

1. Before using the electronic receipt as prescribed in Point b Clause 1 Article 30 hereof, the collector shall apply for use of the electronic receipt through the web portal of the General Department of Taxation.

An application for use of electronic receipt shall be made using Form No. 01/DK-BL in Appendix IA enclosed herewith.

The General Department of Taxation shall receive applications for use of electronic receipts and send notices, using form No. 01/TB-TNDK in Appendix IB enclosed herewith, through its web portal to applicants.

2. Within 1 working day from receipt of the application for use of electronic receipt, the tax authority shall send an electronic notice of approval of the application, if it is valid and satisfactory, or refusal of the application, if it is unsatisfactory or has mistakes, prepared according to the form No. 01/TB-DKDT in Appendix IB enclosed herewith, to the applicant specified in Clause 1 of this Article.

3. When starting the use of electronic receipt as prescribed herein, the collector prescribed in Clause 1 of this Article shall destroy any unused physical receipts/records as prescribed.

4. In case there is any change in the application for use of electronic receipt as prescribed in Clause 1 of this Article, the collector of fees/charges payable to state budget shall make such change and submit the application for change to registration information to the tax authority by using form No. 01/DK-BL in Appendix IA enclosed herewith through the web portal of the General Department of Taxation.

Section 3. INTERNALLY- AND EXTERNALLY-PRINTED RECEIPTS

Article 35. Rules for creation of receipts

1. Each Provincial Department of Taxation shall place orders for printing of receipts (without pre-printed face value) which shall be then sold to collectors at prices sufficient to cover printing/issue costs.

2. If ordering the printing of receipts, collectors shall select and enter into printing service contracts with qualified printing service providers.

3. In case of internally-printed receipts, a collector is required to meet the following requirements:

a) It must have an equipment system (computers and printers) serving the printing and issuance of receipts when collecting fees/charges.

b) It must be an accounting unit as defined in the Law on accounting and have receipt printing software programs to ensure the transmission of receipt data to accounting software (or database) for declaration as prescribed.

The receipt printing system must comply with the following rules:

b.1) Receipts must be automatically numbered. Each copy of a receipt shall be printed out once. If a copy is printed out two times or more, it must be expressed as a copy.

b.2) The receipt printing software must ensure security by classifying users so that unauthorized persons cannot change date of the software application.

In case of purchase of receipt printing software, the collector must buy a printing software program from a qualified software supplier as prescribed.

b.3) Internally-printed receipts which are not yet issued shall be stored in the computer system according to regulations on information security.

b.4) Issued internally-printed receipts shall be stored in the computer system according to regulations on information security and in a manner that they may be accessed, extracted and printed out for reference when necessary.

Article 36. Announcement of issue of internally- or externally-printed receipts

1. Before using internally- or externally-printed receipts, each collector shall prepare and send an announcement of issue of receipts to its supervisory tax authority. The announcement of issue of receipts is sent to the tax authority electronically.

2. Issue of receipts by a tax authority

Before the first sale of receipts which are printed for sale according to an order placed by the Provincial Department of Taxation, the announcement of issue of such receipts is required. The announcement of issue of receipts must be sent to all Provincial Departments of Taxation

nationwide within 10 working days from the date of the announcement and before the sale of receipts. Numbers of receipts of the same reference number must be different.

If an announcement of issue of receipts has been published on the web portal of the General Department of Taxation, it must not be sent to other Provincial Departments of Taxation.

In case there is any change in the announcement of issue of receipts, the Provincial Department of Taxation shall repeat the abovementioned procedures for announcement of receipt issue.

3. An announcement of issue of receipts includes the following information:

a) The legislative document defining the functions, duties and powers to perform state management tasks with fee/charge collection;

b) Name, TIN and address of the collector or of the agency authorized to collect fees/charges or issue fee/charge receipts;

c) Types of receipts (enclosed with sample receipts). The sample receipt is a printed receipt that accurately and adequately reflects all items of a receipt given to a payer, and bears the number which is a series of "0" and the printed or stamped word "Mẫu" ("sample");

d) Date of commencement of use of receipts;

dd) Name, TIN and address of printing service provider (for externally-printed receipts); name and TIN (if any) of printing software supplier (for internally-printed receipts);

e) Date of the announcement of receipt issue; name and signature of legal representative and seal of the collector.

In case the format or contents of a receipt (either compulsory or additional contents) is/are partially or entirely changed, the collector is required to provide a new announcement of receipt issue according to the provisions in this Clause, except the case resulting in Point d Clause 3 of this Article.

An announcement of receipt issue is made using Form No. 02/PH-BLG in Appendix IA enclosed herewith.

4. Procedures for issue of receipts:

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

b) If the tax authority shall give a notification to the collector within 03 working days from receipt of the announcement if finding that the received announcement of issue of receipts does

not contain adequate contents as prescribed. The collector shall make necessary modifications to make its new announcement of receipt issue satisfactory;

c) If the contents and format of the receipt whose issue has been announced are kept unchanged, the collector is not required to provide the sample receipt from the second and subsequent issues of receipts.

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

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

Article 37. Issuance of and authorization to issue receipts

1. Issuance of receipts

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

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

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

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

3. Authorization to issue receipts

a) A collector may authorize third party to issue receipts. The authorization to issue receipts must be made in writing and notified to the supervisory tax authorities of the collector and authorized party according to Form No. 02/UN-BLG in Appendix IA enclosed herewith at least 03 working days before receipts are issued by the authorized party;

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

c) The collector shall prepare a notification of authorization which must contain adequate information about the receipt to be issued under authorization, purposes and duration of the authorization as specified in the written authorization, and the name, signature and seal (if any) of the collector's representative, and send it to the authorized party and send the announcement of issue of receipts to the tax authority; such notification of authorization must be posted at a noticeable place at the premises of the authorized party;

d) Receipts issued under authorization must still bear the collector's (i.e. the authorizing party's) name and seal which is appended to each receipt on its upper left corner (if receipts are printed out from the authorized party's printer, the collector's seal is not required);

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

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

g) When the authorization expires or is terminated before its expiration date, two parties must certify such termination of authorization in writing, notify it to the tax authority and post it at the location of collection of fees/charges.

Article 38. Reporting on use of internally- and externally-printed receipts

1. Every quarter, each collector shall submit report on use of receipts.

The quarterly report on use of receipts must be submitted by the last day of the first month of the quarter following the reporting quarter.

2. A report on use of receipts shall contain the following information: The collector's name, TIN (if any) and address; type of receipt; form number and reference number of the receipt; the quantity of unused receipts at the beginning of the period, and the quantity of receipts bought in

the period; the quantity of receipts used, cancelled, lost and destroyed in the period; the quantity of unused receipts at the end of the period; If no receipts are used during the period, the quantity of receipts used in the period specified in the report shall be zero (0). If the quantity of unused receipts specified in the report on use of receipts in the previous period is zero (0) and no announcement of issue of receipts is made and no receipts are used during this period, the report on use of receipts is not required.

If a third party is authorized to issue receipts, the collector shall still submit report on use of receipts.

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

3. A collector that is dissolved, fully or partially divided, merged or has its ownership transferred, it shall submit the report on use of receipts by the same deadline for submission of fee/charge statements.

Article 39. Destruction of receipts

1. Receipts shall be destroyed in the following cases:

- Externally-printed receipts that are incorrect, repeated or redundant must be destroyed before the receipt printing service contract is finalized.
- Receipts issued by accounting units shall be destroyed in accordance with regulations of the Law on accounting.
- Collectors must destroy their receipts which are no longer used.
- Receipts which are not yet issued but are exhibits of lawsuit cases shall not be destroyed and must be handled in accordance with regulations of laws.

2. Receipts certified to be destroyed

- Destruction of externally- or internally-printed receipts means the burning, cutting, shredding or use of another destruction method as long as the destroyed receipts can no longer be read.
- Destruction of electronic receipts means a method adopted to make electronic receipts no longer exist on the information system or make the information contained in such electronic receipts inaccessible and un-referable.

Unless otherwise prescribed by competent authorities, electronic receipts whose retention period has expired as prescribed in the Law on accounting shall be destroyed. The destruction of electronic receipts must avoid causing any impact on the integrity of the electronic receipts that have not been destroyed and the normal operation of the information system.

3. Procedures for destruction of receipts

a) Receipts must be destroyed within 30 days from the date on which the destruction is notified to the supervisory tax authority.

When receipts become invalid as notified by the tax authority, the collector shall destroy receipts and provide the tax authority with the following information: the collector's name, TIN (if any) and address, destruction method, time and date of destruction, type, form number and reference number of destroyed receipt, number of destroyed receipts (from number.....to number.....), and quantity of destroyed receipts. Receipts must be destroyed within 10 days from the date on which they are invalid as notified by the tax authority.

b) The collector shall make the list of receipts to be destroyed. The list of receipts to be destroyed must specify the name, form number and reference number of the receipt, quantity of receipts to be destroyed (from number...to number...., or number of each receipt to be destroyed if the receipt numbers are not continuous).

c) The collector shall establish a receipt destruction council. The receipt destruction council is comprised of senior representatives and representatives of the accounting department of the collector in charge of collecting other amounts payable to state budget.

d) The receipt destruction record must bear signatures of members of the receipt destruction council who shall assume legal liability for any mistakes thereof.

dd) A receipt destruction dossier includes: The decision on establishment of the receipt destruction council; the list of receipts to be destroyed; the receipt destruction record; and the notice of receipt destruction result.

The receipt destruction dossier must be kept by the collector. The notice of receipt destruction result is made using Form No. 02/HUY-BLG in Appendix IA enclosed herewith into 02 copies of which one copy is kept by the collector, and the other is sent to the collector's supervisory tax authority within 05 working days from the date of receipt destruction. The notice of receipt destruction result must specify type, reference number of destroyed receipt, quantity of destroyed receipts (from number.....to number....), reasons, date and time, and method of destruction.

e) Tax authorities shall take charge of destroying receipts which are printed according to orders of a Provincial Department of Taxation, are not sold but no longer used. b) The General Department of Taxation shall promulgate procedures for destruction of receipts printed according to orders of Provincial Departments of Taxation.

Article 40. Handling of lost, burnt or damaged externally- or internally-printed receipts

1. The collector shall make a report on any lost, burnt or damaged receipts, whether they are issued or not, and provide its supervisory tax authority with the following information within 05 working days from the occurrence of such loss, burning or damage, including: name, TIN and address of entity causing the receipt loss, burning or damage as specified in the case record, type,

form number and reference number of the receipt, quantity of receipts (from number...to number....) and copies of receipts. If the deadline (i.e. 05th day) falls on the day off as prescribed by law, the deadline shall be the day following that day off.

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

2. If the PIT deduction statement or receipt of a taxpayer or fee/charge payer is lost, burnt or damaged, he/she may use the photocopy of the copy of the lost, burnt or damaged PIT deduction statement or receipt kept by the collector, which must bear the collector's certification and seal (if any), and the record of such loss, burning or damage case as evidencing records for payment/financial statements. The collector and payer are responsible for the accuracy of the loss, burning or damage to the receipt.

Chapter IV

DEVELOPMENT AND SEARCHING OF INVOICE/RECORD INFORMATION

Section 1. DEVELOPMENT OF INVOICE/RECORD INFORMATION

Article 41. General rules

1. Invoice/record information systems shall be uniformly developed and managed by central and local authorities, and conformable with IT technical regulations and standards.
2. The invoice/record database shall facilitate tax administration and other state management tasks; facilitate socio-economic development; ensure safety, security and national security.
3. Invoice/record information and data shall be collected, updated, maintained, accessed and used on a regular basis; be accurate, truthful and objective.
4. The development, management, use and update of the invoice/record database shall be accurate, scientific, objective and in a timely manner.
5. The invoice/record database shall be developed, connected and shared electronically in order to ensure convenient and effective management, provision and use of information and data.
6. Invoice/record information and data shall be used for their intended purposes and in accordance with regulations of law.
7. The invoice/record database shall be connected and exchanged with information systems and databases of relevant ministries, central and local authorities.

Article 42. Development of IT infrastructure and software systems serving management, operation and use of electronic invoice/record information system

1. The IT infrastructure consists of computers (servers), networking equipment, network security hardware or software, database, storage devices, peripheral devices, auxiliary devices and local networks.

2. The software system serving management, operation and use of the electronic invoice/record information system consists of the operation system, database management system and software applications.

Article 43. Development, collection, processing and management of invoice/record information system

1. Development of the invoice/record information system

a) The invoice/record database is a collection of organized invoice/record data that can be accessed, managed and updated via electronic devices.

b) The invoice/record database managed by tax authorities shall be developed by the General Department of Taxation and State Treasury in cooperation with relevant units in conformity with the architecture of Vietnam's Electronic Government, including the following functions: registration, invoice/record cancellation, information about e-invoices to be sent by sellers to tax authorities, record information sent to tax authorities, and invoice/record-related information about tax declaration.

2. Collection and update of invoice/record information

Invoice/record information shall be collected according to the information sent by the sellers to tax authorities, information related to e-invoices/ electronic records from other authorities, and information collected from the performance of tax administration tasks by tax authorities.

3. Processing of invoice/record information

The General Department of Taxation shall process information and data before they are stored in the national database with the aims of ensuring rationality and uniformity. Information processing tasks include:

a) Inspection and assessment of conformity to regulations and procedures during collection of information and data;

b) Inspection and assessment of legal grounds and reliability of information and data;

c) Compilation, arrangement and classification of information and data according to regulations;

d) For information and data updated from specialized databases, their managing authorities shall be responsible for the accuracy of the information and data.

4. Management of the invoice/record information system

The General Department of Taxation shall manage the invoice/record information system as follows:

- a) Develop, manage, operate and use the invoice/record information system and provide public e-invoice/electronic record services where necessary;
- b) Integrate survey results, relevant data and information about invoices/records provided by relevant Ministries and regulatory authorities;
- c) Provide instructions, inspect and supervise the management and operation of the invoice/record information system by local tax authorities;
- d) Formulate and promulgate regulations on accessibility to the invoice/record information system; manage the connection, sharing and provision of data for databases of Ministries, local and central authorities;
- dd) Take charge and cooperate with relevant units in development of software programs in the invoice/record information system.

Section 2. SEARCHING, PROVISION AND USE OF E-INVOICE INFORMATION

Article 44. Rules for searching, provision and use of e-invoice information

1. E-invoice information shall be searched for, provided and used for completing tax procedures, making payments via banks and other administrative procedures; verifying the legitimacy of goods sold on the market.
2. E-invoice information must be only searched for and provided by authorized persons in an adequate and timely manner.
3. The provided e-invoice information must be used for its intended purposes, serving professional operations within the functions and tasks of the information user, and in a manner that complies with regulations of the Law on protection of state secrets.

Article 45. Searching of e-invoice information for inspection of goods sold on the market

1. When inspecting goods sold on the market, if e-invoices are used, competent authorities and persons may visit the web portal of the General Department of Taxation to search e-invoice information to serve their administrative purposes and shall not be allowed to demand paper invoices. Entities concerned shall be responsible for using equipment for accessing and searching e-invoice data.
2. When any failure to search e-invoice data due to unexpected events, incidents or natural disasters causing impacts on the access to the Internet network occurs, competent authorities and persons performing inspection tasks may search e-invoice information by sending messages.

Article 46. E-invoice information providers and users

1. The General Department of Taxation shall provide e-invoice information at the request of central authorities and organizations performing state management tasks. Provincial Departments of Taxation, and Sub-departments of Taxation shall provide e-invoice information at the request of regulatory authorities and organizations performing state management tasks of the same level.

2. E-invoice information users include:

- a) Enterprises, business entities, household or individual businesses that are providers of goods or services; buyers of goods or services;
- b) Regulatory authorities that use e-invoice information for competing administrative procedures as prescribed by law; verifying the legitimacy of goods sold on the market;
- c) Credit institutions that use e-invoice information for their completion of procedures for tax and payments via banks;
- d) E-invoice service providers.
- dd) Organizations that use electronic record information for deducting PIT.

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

1. Information users, including enterprises, business entities, household or individual businesses that are sellers of goods/services, and buyers of goods/services, shall access the web portal of the General Department of Taxation for searching e-invoice information according to contents of e-invoices.

2. Information users, including regulatory authorities, credit institutions, e-invoice service providers that have signed the information exchange regulation or contracts, shall register for and be granted the right to access, connect and use e-invoice information from the General Department of Taxation as follows:

- a) Apply a valid digital signature as prescribed by law;
- b) Perform line coding;
- c) Ensure information security as prescribed by law;
- d) Meet technical requirements laid down by the General Department of Taxation, including: Information items, data format, connection method and information exchange frequency.

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

Article 48. Publishing and searching of e-invoice information

1. E-invoice information published on the web portal includes contents of e-invoices prescribed in Article 10 hereof, and the e-invoice status.
2. E-invoice information shall be provided in the form of electronic document and electronic data digitally signed by the General Department of Taxation or in the form of messages provided by the General Department of Taxation for information users that are regulatory authorities through their telephone numbers specified in their written requests sent to the General Department of Taxation.
3. E-invoice information must be displayed on the enterprise's system according to the order of e-invoice contents as prescribed in Article 10 hereof.

Article 49. Registration, modification and termination of use of e-invoice information

1. Registration for use of e-invoice information and modification thereof
 - a) The responsible applicant of the information user shall send an application, using Form No. 01/CCTT-DK in Appendix II enclosed herewith, to the General Department of Taxation for registration of use of e-invoice information or modification thereof.
 - b) Within 02 working days from receipt of the application, the General Department of Taxation shall consider approving the registration or modification thereof, and give a notice of application processing result (using Form No. 01/CCTT-NT in Appendix II enclosed herewith) to the responsible applicant of the information user. If an application is refused, reasons for such refusal must be given.
2. Procedures for registration, extension or revocation of accounts to access the web portal for using e-invoice information (hereinafter referred to as "user accounts"):
 - a) The responsible applicant of the information user shall send an application, using Form No. 01/CCTT-DK in Appendix II enclosed herewith, to the General Department of Taxation for registration, extension or revocation of a user account;
 - b) Within 02 working days from receipt of the application, the General Department of Taxation shall consider granting a new user account, extending validity period or revoking an existing user account, and give a written notification thereof to the information user. If an application is refused, reasons for such refusal must be given.

Information about new user accounts shall be sent to responsible applicants from email addresses or telephone numbers officially announced by the General Department of Taxation;

- c) A new user account or an extended one shall be valid for 24 months or another period as requested by the information user but not exceeding 24 months from the date on which the

General Department of Taxation sends its notice of application processing result to the responsible applicant of the information user.

At least 30 days before the validity period expires, the General Department of Taxation shall notify the expiring user account in writing to the responsible applicant of the information user. Such notification shall be sent in the forms of email or messages from email addresses or telephone numbers officially announced by the General Department of Taxation.

3. Registration, extension and cancellation of provision of e-invoice information by messaging to telephone numbers:

a) The responsible applicant of the inspecting authority shall send an application, using Form No. 01/CCTT-NT in Appendix II enclosed herewith, to the General Department of Taxation for registration, extension or cancellation of provision of e-invoice information in the messaging form;

b) Within 02 working days from receipt of the application, the General Department of Taxation shall consider approving the application and give a written notification thereof to the responsible applicant of the information user. If an application is refused, reasons for such refusal must be given;

c) The registration or extension of provision of e-invoice information in the messaging form shall be valid for 24 months or another period as requested by the information user but not exceeding 24 months from the date on which the General Department of Taxation sends its notice of application processing result to the responsible applicant of the information user.

At least 30 days before the validity period of provision of e-invoice information in the messaging form expires, the General Department of Taxation shall give a written notification thereof to the responsible applicant of the information user. Such notification shall be sent in the forms of email or messages from email addresses or telephone numbers officially announced by the General Department of Taxation.

4. Procedures for connection or disconnection between the information user's system and the web portal for using e-invoice information:

a) The responsible applicant of the information user shall send an application for connection or disconnection to the web portal, using Form No. 01/CCTT-KN in Appendix II enclosed herewith, to the General Department of Taxation;

b) Within 03 working days from receipt of the application, the General Department of Taxation shall send a written notice of approval or refusal to approve the application to the responsible applicant of the information user. If an application is refused, reasons for such refusal must be given;

c) If an application for connection is approved: Within 10 working days from the date of notification, the General Department of Taxation shall appoint a survey team to inspect the information user's satisfaction of information system location and facilities requirements.

- If the survey team comes to a conclusion that the information user's system is satisfactory, within 10 working days, the General Department of Taxation shall notify the information user in writing of its eligibility for connection and cooperation in making connection between systems to provide e-invoice/electronic record information.

- If the survey team comes to a conclusion that the information user's system is unsatisfactory, within 10 working days, the General Department of Taxation shall notify the information user in writing of its ineligibility for connection to the web portal.

d) If an application for disconnection is approved, after sending a written notification, the General Department of Taxation shall cooperate with the information user to make the requested disconnection.

Article 50. Termination of provision or use of e-invoice information

1. The General Department of Taxation shall revoke the user account for accessing its web portal or cancel the provision of e-invoice information in the messaging form in the following cases:

a) The revocation or cancellation is made at the request of the responsible applicant of the information user;

b) The validity period of the user account or provision of e-invoice information in the messaging form expires;

c) The user account or telephone number has been not used for searching e-invoice information for a consecutive period of 06 months;

d) The information user is found to have not used e-invoice information for its intended purposes and serving professional operations within its functions and tasks, or have used it inconsistently with regulations of the Law on protection of state secrets.

2. The General Department of Taxation shall make disconnection between the information user's system and its web portal in the following cases:

a) The disconnection is made at the request of the responsible applicant of the information user;

b) The information user is found to have not used e-invoice information for its intended purposes and serving professional operations within its functions and tasks, or have used it inconsistently with regulations of the Law on protection of state secrets.

3. At least 05 working days before the official date of termination of provision or use of e-invoice information (except cases where the termination is made at the request of the responsible

applicant of the information user), the General Department of Taxation shall give a written notification of termination of provision or use of e-invoice/electronic record information to the responsible applicant of the information user, in which reasons for such termination must be specified.

Article 51. Time limit for provision of e-invoice information

Within 05 minutes from receipt of the request, a response shall be sent from the web portal to the information user to provide:

1. E-invoice information

Reasons must be provided in case the system fails or no e-invoice information is found.

2. If a large amount of information is requested, the time limit for information provision shall be notified by the General Department of Taxation.

Article 52. Responsibilities of General Department of Taxation

1. Build, develop and manage the operation of its web portal. To be specific:

a) Ensure convenient access by users; provide searching tools which must be easy to use and provide accurate results;

b) Provide information and data in the format prescribed in standards and/or technical regulations in order that information and data may be easily downloaded, quickly shown and printed by popular electronic devices;

c) Ensure uninterrupted and stable operation of the web portal, and information security;

d) Play the leading role in giving instructions and assistance in operating the web portal.

2. Manage the registration of use of e-invoice/electronic record information by information users.

3. Announce its email addresses and telephone numbers which are used for providing e-invoice/electronic record information.

4. Formulate and announce technical requirements to be satisfied for making connections to the web portal.

5. In case of suspension of provision of e-invoice information, the General Department of Taxation shall notify it to the information user. Such notification must indicate the expected time for resumption of provision of e-invoice information.

Article 53. Responsibilities of information users

1. Use e-invoice information for intended purposes and serving professional operations within functions and tasks of the information user, and in a manner that complies with regulations of the Law on protection of state secrets.
2. Prepare appropriate technical facilities and equipment to ensure searching, connection and use of e-invoice information.
3. Apply for the right to access, search and use e-invoice information.
4. Manage and keep confidentiality of information about the user account which is used for accessing the web portal, or the telephone number which is used for receiving e-invoice/electronic record information messaged by the General Department of Taxation.
5. Ensure the development and operation of the system receiving e-invoice information.

Article 54. Funding

Funding for searching, provision and use of e-invoice information by regulatory authorities as referred to in this document shall be derived from state budget based on approved annual expenditure estimates of regulatory authorities as prescribed in regulations and laws in force.

Chapter V

RIGHTS, OBLIGATIONS AND RESPONSIBILITIES OF ORGANIZATIONS AND INDIVIDUALS IN USE AND MANAGEMENT OF INVOICES/RECORDS

Article 55. Rights and obligations of sellers of goods/providers of services

1. A seller of goods or service provider shall have the right to:
 - a) Generate unauthenticated e-invoices if meeting the requirements laid down in Clause 2 Article 91 of the Law on tax administration No. 38/2019/QH14;
 - b) Use authenticated e-invoices if being eligible as prescribed in Clauses 1, 3, 4 Article 91 of the Law on tax administration No. 38/2019/QH14;
 - c) Use tax authority-ordered printed invoices as prescribed in Article 24 hereof;
 - d) Use legal invoices to serve business operations;
 - dd) File lawsuits against entities infringing upon rights to generate, issue and use legal invoices.
2. A seller of goods or service provider shall be obliged to:
 - a) Issue and give invoices when selling goods or providing services to customers;

- b) Manage the generation of invoices as prescribed herein;
- c) Register for use of e-invoices as prescribed in Article 15 hereof if using e-invoice and transmit e-invoice data to tax authorities in case of use of unauthenticated e-invoices as prescribed in Article 22 hereof;
- d) Publish the methods for searching and receipt of original files of e-invoices sent from the seller to buyers;
- dd) Submit reports on use of invoices, using Form No. BC26/HDG in Appendix IA enclosed herewith, to the supervisory tax authority in case of purchase of invoices from tax authorities;
- e) Send invoice data to tax authorities, using form No. 01/TH-HDDT in Appendix IA enclosed herewith, in case of use of invoices bought from tax authorities, and VAT declaration.

Article 56. Responsibilities of buyers of goods/services

- 1. Request sellers to issue and give invoices when buying goods/services.
- 2. Provide accurate information necessary for sellers to issue invoices.
- 3. Sign copies of invoices which contain adequate information in case two parties have agreed that the buyer shall sign invoices.
- 4. Use invoices for prescribed purposes.
- 5. Provide information on invoices for competent authorities at their request; in case of use of tax authority-ordered printed invoices, provide original invoices; in case of use of e-invoices, comply with regulations on searching, provision and use of e-invoice information.

Article 57. Responsibilities of tax authorities to manage e-invoices/electronic records

- 1. General Department of Taxation shall:
 - a) Establish e-invoice, tax authority-ordered printed invoice and electronic record databases used for the purposes of tax management, state management by other regulatory authorities (including public security forces, market surveillance forces, border guard forces and relevant authorities) and checking and verification of invoices by enterprises, organizations and individuals;
 - b) Notify types of invoices/records issued, lost as reported or invalid.
- 2. Each Provincial Department of Taxation shall:
 - a) Manage the generation and issuance of invoices/records by local organizations and individuals;

b) Place orders for printing and issue invoices which shall be sold to eligible entities as prescribed herein;

c) Inspect generation, issuance and use of invoices/records in the province.

3. Each Sub-department of Taxation shall:

a) Inspect the use of invoices for sale of goods or provision of services; use of electronic records within the assigned scope of tax management;

b) Monitor and inspect the cancellation of invoices/records as prescribed by the Ministry of Finance within the assigned scope of tax management.

Article 58. Responsibilities for data and information sharing and connection

1. Enterprises and business entities doing business in the following sectors: electricity, petroleum, post and telecommunications, air transport, road transport, rail transport, sea transport, inland water transport, clean water, finance and credit, insurance, healthcare, electronic commerce, supermarket business or trading shall use e-invoices and provide e-invoice data according to data formats announced by the General Department of Taxation.

2. Credit institutions and payment service providers shall provide electronic data about payment transactions through accounts of organizations or individuals at the written request of tax authorities, and provide information about their clients in accordance with regulations of the Law on banking.

3. Manufacturers and importers of products subject to excise tax that are required to use stamps by laws shall make connections of information about printing and use of stamps and electronic stamps with tax authorities. Information about printing and use of electronic stamps shall serve as a basis for formulation, use and management of the e-invoice database. Entities using electronic stamps shall pay fees for printing and use of electronic stamps in accordance with regulations adopted by the Minister of Finance.

4. Organizations and entities such as Market Surveillance Agency, General Department of Land Administration, General Department of Geology and Minerals of Vietnam, public security, transport and health authorities and other entities concerned shall make connections to share data and information necessary for use within their authority with the General Department of Taxation in order to set up the e-invoice database.

Chapter VI

IMPLEMENTATION

Article 59. Effect

1. This Decree comes into force from July 01, 2022. Authorities, organizations and individuals that meet IT infrastructure requirements are encouraged to apply regulations on e-invoices and electronic records herein before July 01, 2022.
2. The Government's Decree No. 51/2010/ND-CP dated May 14, 2010, the Government's Decree No. 04/2014/ND-CP dated July 17, 2014, and the Government's Decree No. 119/2018/ND-CP dated September 12, 2018 shall continue to be valid until June 30, 2022.
3. Clause 2 and Clause 4 Article 35 of the Government's Decree No. 119/2018/ND-CP dated September 12, 2018 are abrogated from November 01, 2020.
4. Clause 12 Article 5 of the Government's Decree No. 12/2015/ND-CP dated January 12, 2015 is abrogated.
5. Management and use of public property sales invoices (physical invoices printed according to orders placed by the Ministry of Finance) shall continue to comply with the provisions in the Government's Decree No. 151/2017/ND-CP dated December 26, 2017.
6. Management and use of physical invoices for sale of national reserve goods shall continue to comply with the provisions in the Circular No. 16/2012/TT-BTC dated February 08, 2012 of the Ministry of Finance. If there is a notification of application of e-invoices for sale of national reserve goods, sellers of national reserve goods must use e-invoices as prescribed.

Article 60. Transition

1. Enterprises and business entities that have informed the issue of externally-printed invoices or internally-printed invoices, unauthenticated e-invoices or have registered the use of authenticated e-invoices, or have purchased invoices from tax authorities before the date of entry into force of this Decree are allowed to continue using these invoices from the date of promulgation of this Decree to end of June 30, 2022, and following invoice-related procedures as provided for in the Decree No. 51/2010/ND-CP dated May 14, 2010 and the Decree No. 04/2014/ND-CP dated January 17, 2014.

During the period from date of promulgation of this Decree to June 30, 2022, when tax authorities advise business establishments of conversion into e-invoices in accordance with the provisions herein or of the Decree No. 119/2018/ND-CP dated September 12, 2018, if they continue to use the aforesaid invoices because of their failure to meet information technology infrastructure requirements, they must send their invoice data to their supervisory tax authorities by using the Form No. [03/DL-HDDT](#) in the Appendix IA enclosed herewith and submit their VAT declaration forms. Receiving tax authorities must set up the database containing their invoice data and have it posted on the web portal of the General Department of Taxation to enable e-invoice data searches.

2. With respect to businesses established during the period from the date of promulgation of this Decree to June 30, 2022, if tax authorities order them to use e-invoices in accordance with the provisions herein, they must follow the tax authority's instructions. If they continue to use the

invoices prescribed in the Decree No. 51/2010/ND-CP dated May 14, 2010 and the Decree No. 04/2014/ND-CP dated January 17, 2014 because of their failure to meet information technology infrastructure requirements, they shall comply with the provisions in Clause 1 of this Article.

3. The Ministry of Finance shall provide specific guidance on this Article.

Article 61. Responsibility for implementation

1. The Minister of Finance shall play the leading role and cooperate with provincial People's Committees in making information connections from POS cash registers in order to manage retailing revenues of household and individual businesses in accordance with the provisions herein.

2. Ministers, heads of ministerial agencies and heads of Governmental agencies shall, within the ambit of their assigned functions and duties, organize the implementation of this Decree.

3. Chairpersons of provincial People's Committees shall direct their affiliates and subordinate units within their jurisdiction to implement this Decree./.

**ON BEHALF OF THE GOVERNMENT
THE PRIME MINISTER**

Nguyen Xuan Phuc

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