Vietnam E-Invoicing Rules Updated:
Four Compliance Changes Effective from July 2026

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E-Invoicing Changes from Decree 254/2026/NĐ-CP and Circular 91/2026/TT-BT, effective 1 July 2026

Vietnam's e-invoicing regime continues to evolve, not through wholesale legislative reform, but through progressively tighter compliance expectations and greater digital oversight by the tax authorities. While Decree 254/2026/NĐ-CP and Circular 91/2026/TT-BTC, which have come into effect from 1 July 2026, do not fundamentally change the existing framework, they introduce a number of practical refinements that directly affect how businesses issue invoices, correct errors, register for e-invoicing and interact with customers.

For many businesses, these changes will require a focus on stronger internal processes; invoice timing, correction procedures and registration information are increasingly being used as indicators of tax compliance, meaning seemingly administrative matters can quickly become tax risks if not managed correctly.

This article examines four of the more significant practical developments introduced from 1 July 2026 and outlines the actions businesses should consider taking to minimise compliance risk.

1. Invoice Issuance Timing

The regulations provide clearer guidance on when invoices must be issued across different industries and transaction types.

Business Activity	Timing of Invoice Issuance
Sale of goods	Upon transfer of ownership or right to use the goods, regardless of whether payment has been received.
Export of goods (including processing exports)	Determined by the seller but no later than the next working day after customs clearance.
Provision of services	Upon completion of the service. If payment is received before or during service delivery, the invoice must be issued when payment is received (except for deposits collected solely to secure contractual obligations)
Goods/services delivered in stages	An invoice must be issued for each delivery, acceptance, or completed stage.
Construction and installation services	Upon acceptance and handover of the completed work, construction item, or completed volume.
Real estate, infrastructure development, property construction for sale (progress payments)	Upon receipt of payment or according to contractual payment milestones before ownership transfer.
High-volume and recurring transactions that require data reconciliation between the parties	Upon completion of data reconciliation but no later than the 7th day of the following month.
Telecommunications, IT services, digital data services requiring intercompany reconciliation	Upon completion of reconciliation but no later than 2 months after the month in which the service charges arise.
Online airline ticket sales via websites and e-commerce systems	No later than 5 days from the date the transportation document is issued on the system.
Airline transportation services (including ticket agents)	Upon reconciliation between parties, but no later than the 10th day of the following month.
Crude oil, condensate and refined petroleum products	When the final selling price is determined by the parties.
Natural gas, associated gas, coal gas supplied via pipelines	When the monthly delivered volume is confirmed, but no later than the VAT filing deadline.
Retail petroleum and oil sales	At the completion of each retail sale transaction.
Electricity sales by power generation companies	Based on reconciliation between electricity market participants, but no later than the monthly tax filing deadline.
Insurance services through agents	Upon reconciliation between parties, but no later than the 10th day of the following month.
Lending activities of financial institutions	According to the agreed interest collection date. If interest is not collected when due, the invoice is issued when payment is actually received.
Taxi operators using fare-calculation software	Immediately upon completion of each trip.
Hospitals and healthcare facilities where patients do not request invoices	A consolidated invoice may be issued at the end of the day for all transactions.
Healthcare services reimbursed by Social Security	Upon completion of the settlement process with the Social Security Authority..
Electronic toll collection (ETC) services	On the date the vehicle passes the toll station, or periodically no later than month-end.
Insurance business	At the time insurance revenue is recognized under insurance regulations.
Traditional lottery and instant lottery businesses	After unsold tickets are collected and before the next draw.
Casinos and prize-winning electronic games	No later than 1 day after the end of the revenue determination day.

Where a seller does not have an automated invoicing system and goods or services are sold during nighttime working hours, the invoice issuance date may be deferred until the next working day.

Although many of these timing requirements existed previously, the updated regulations provide greater certainty across industry-specific transactions. Businesses should review whether their ERP systems, POS systems and internal approval workflows are aligned with the prescribed invoice timing, particularly where invoicing currently depends on manual processes or finance team intervention.

2. Invoice Corrections

Circular 91 introduces a more structured framework for handling invoice errors. Depending on the nature of the mistake, businesses may notify the error, issue an adjustment invoice, or replace the original invoice.

Scenario	Error description	Required action	Forms/Notes
Minor Infor-mation Errors	Incorrect buyer name or address, amount in words, or other non-mate-rial information	Notify the Buyer Notify the Tax Authority. No re-issuance of the in-voice is required.	Using Form No. 04/SS-HĐĐT.
Material Data Errors	Incorrect tax ID, amount, tax rate, tax total, or incorrect goods speci-fica-tions/quality.	The seller can choose one of two methods: Issue an Adjusted Invoice or Issue a Replacement Invoice.	A written agreement between the buyer and seller is required (except for e-commerce or indi-vidual buyers).
Multiple Er-rors in One Month	Same buyer and same error type oc-curring across multiple invoices within the same month.	The seller may issue one single ad-justed or re-placement invoice for all erroneous invoices of that month.	Must be accompanied by a Detailed List of incor-rect invoices (Form No. 01/BK-ĐCTT).
Specialized Invoices	Errors in invoices from cash regis-ters (POS e-invoices) or for assets requiring registration of owner-ship/usage.	The seller must issue a Replacement Invoice.	Exception: Specific return cases involving regis-tered assets.
Returns of Goods or Ser-vices	Full or partial return of goods, or can-cellation/termination of ser-vices.	Generally, the seller issues an ad-justed invoice. How-ever, if agreed, the buyer may issue an invoice when returning the goods.	For registered assets al-ready in the buyer's name, the buyer must issue a return invoice.

From a practical perspective, businesses should resist the temptation to treat invoice corrections as a routine administrative exercise. A high frequency of replacement or adjustment invoices may attract additional attention during a tax audit, making it worthwhile to identify recurring causes of invoicing errors rather than simply correcting them after the event.

3. E-Invoice Registration: Enhanced Identity Verification and Risk Assessment

One of the most notable changes under Circular 91 is the stricter registration process for e-invoice usage. Tax authorities now cross-check information against the National Population Database (Cơ sở Dữ liệu Quốc gia về Dân cư) or Electronic Identification Systems (Hệ thống Định danh và Xác thực điện tử) when evaluating registration applications.

Certain taxpayers may be classified as high-risk and may be subject to closer monitoring and required to provide explanations before their e-invoice registration is approved, including:

- History of violations: Business owners or legal representatives previously concluded by authorities to have committed invoice fraud or illegal invoice trading
- Money laundering suspicions: Owners or representatives included in the list of entities with suspicious transactions under Anti-Money Laundering laws
- Ineligible business addresses: Headquarters located in residential apartments (unless legally permitted for business) or at locations without a specific administrative address
- Associated infractions: Managers or owners who simultaneously hold positions at other enterprises that have inactive tax IDs, outstanding tax debts, or unresolved invoice violations

These changes reinforce the broader direction of Vietnam’s tax administration, where identity verification, data matching and digital risk profiling are becoming integral components of the tax authority’s compliance framework. Businesses should therefore ensure that legal representative information, registered office details and tax registration data remain current, as inconsistencies may delay registration or trigger additional scrutiny.

4. Consumers are encouraged to report businesses that fail to issue invoices

A significant feature of Decree 254 is the introduction of incentive mechanisms that encourage consumers to report cases where sellers fail to issue e-invoices. The reward is capped at 10% of the administrative penalty collected, up to a maximum of VND 10 million per case.

This represents a notable evolution in Vietnam's tax compliance strategy. Rather than relying solely on audits and inspections, the tax authorities are increasingly leveraging consumers as participants in the compliance ecosystem. Businesses operating in retail, hospitality and consumer-facing industries should therefore expect greater scrutiny over invoice issuance, particularly where customers become aware of the financial incentive for reporting non-compliance.

What Should Businesses Do?

Vietnam's e-invoicing framework continues to mature alongside the country's broader digital transformation of tax administration. While Decree 254 and Circular 91 are largely refinements rather than wholesale reforms, they reinforce a clear direction of travel: greater automation, stronger identity verification, enhanced data matching and increased compliance transparency.
Businesses that periodically review their invoicing procedures, strengthen internal controls and ensure their registration information remains current will be better positioned to reduce compliance risks and respond confidently to future regulatory developments.

- Review invoice issuance procedures and ensure invoices are issued in accordance with the prescribed timing requirements for their industry and transaction types.
- Strengthen controls over invoice corrections by establishing clear procedures for handling errors and monitoring the frequency of adjustment and replacement invoices.
- Verify e-invoice registration information, especially details relating to legal representatives, business addresses, and tax registration records, to avoid delays during the registration process.
- Maintain complete and accurate transaction records and invoice to support future tax audits, reconciliations, and compliance reviews.

By proactively reviewing internal processes and controls, businesses can minimize compliance risks while ensuring a smooth transition to the refined e-invoicing requirements effective from July 2026.

For any further questions you may have, please reach out to us at vietnam@alitium.com

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This article is intended to provide an overview of recent updates and announcements. While it aims to present useful insights, it is important to note that the content shared here should not be considered as formal legal or compliance advice. For specific guidance on compliance obligations or legal matters related to your business, we strongly recommend consulting with a qualified professional, such as a qualified professional advisor or legal expert or directly reach out to us.

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