



## E-INVOICE: NEW PROVISION FROM MINISTRY OF FINANCE!

The Ministry of Finance has promulgated Circular no. 68/2019/TT-BTC (“Circular 68”) dated 30th of September, 2019 guiding on the implementation of Decree no 119/2018/ND-CP about the e-invoice upon selling goods and providing services, which is entering into force on the 14th of November, 2019.

Accordingly, from the 1st of November, 2020, enterprises, economic organization, other organization, household business, sole proprietorship must register to electronic invoice (“e-invoice”) in accordance with guidelines provided in Circular 68.

Therefore, enterprises need to follow up the detailed guidelines in Circular 68 on:

- i. E-invoice contents;
- ii. Time of e-invoice making out;
- iii. Format of e-invoice and application;
- iv. E-invoice services;
- v. E-invoice management and usage;
- vi. Built up and administrate e-invoice database and organize e-invoice services.

Moreover, Circular 68 regulated certain circumstances, under which e-invoice is not required to contain all the

regulated contents including:

- i. Purchasing e-invoice at the supermarket, shopping mall, where the purchaser being non-business individual;
- ii. Purchasing petrol invoice to customer being non-business individuals;
- iii. E-invoice being stamps, tickets, cards;
- iv. E-AWB (electronic airway bill) not being issued through website and e-commerce system to purchaser being non-business individuals, which is identified as an e-invoice;
- v. E-invoice for construction, fitting-out, house building up for sale with payment made appropriate with contract schedules;
- vi. Delivery note, concurrently being e-transport note;
- vii. Interline ticket.

Presented on e-invoice, required no e-signature of the purchaser unless agreed otherwise.

Besides, Circular 68 also regulated that enterprises, organizations, household business, sole proprietorship, may supplement other information about the emblems or logos to demonstrate brands, trademarks or avatars of the sellers and some displayed forms of invoice for reference are also promulgated attached to this Circular.

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