KPMG

Tax Alert

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Decree 254 and Circular 91 on Electronic invoices

On 30 June 2026, the Government issued Decree No. 254/2026/ND-CP ("**Decree 254**") detailing a number of articles and implementation measures of the Law on Tax Administration No. 108/2025/QH15 regarding electronic invoices ("e-invoice") and electronic documents ("e-document"). On the same date, the Ministry of Finance issued Circular No. 91/2026/TT-BTC ("**Circular 91**") providing guidance on several provisions of the Law on Tax Administration and Decree 254.

Decree 254 and Circular 91 introduce various notable changes relating to the administration and use of e-invoices and e-documents, and strengthen taxpayer risk management in this area.

Below is a summary of certain key changes introduced by Decree 254 and Circular 91:

1. Definition amended

- The definition of "illegal use of invoices and documents" is amended, whereby it no longer covers cases where "invoices and documents do not contain all mandatory contents as prescribed."

2. Eligible users of invoices

- Additional subjects eligible to voluntarily register to use e-invoices include operators of e-commerce platforms, foreign digital platform operators conducting business on e-commerce platforms, and providers of other services generating taxable revenue in Vietnam.

3. Cases requiring or not requiring the use of e-invoices

- Clarification is provided on entities required to use e-invoices generated from cash registers in prescribed sectors. In addition, household businesses and individual businesses with annual revenue exceeding VND 1 billion, or engaged in the sale of assets subject to registration of ownership or use rights, are mandatorily required to use e-invoices.
- Clear guidance is provided on invoice issuance mechanisms for the allocation of revenue and expenses among parties participating in business cooperation contracts.
- Additional clarification is provided for cases where the use of e-invoices is not required, including certain transactions of household businesses/individual businesses, financial and insurance transactions, capital contributions or asset transfers, lending of machinery and equipment that are fixed assets, tools or instruments for processing goods for the lenders without charges and without transfer of ownership, and certain cases where invoice issuance is not required under VAT regulations.

4. Timing for e-invoice and e-document issuance

- For service provision where payment is received before the service is provided, the service provider is not required to issue an invoice upon receipt of a deposit if the deposit is made in accordance with the Civil Code to secure the performance of the service contract.

- Additional services for which e-invoices can be issued periodically/cyclical basis after reconciliation or completion of data as prescribed include advertising on online newspapers, digital technology services, digital platform services, information technology services, insurance services, security services, and passenger transport services using software to support transport connection in accordance with road transport regulations, where provided to corporate and organisational customers.
- Sellers without automatic e-invoice issuance software that conduct sales of goods/service provision during night working hours, may issue e-invoices no later than the next working day following the transaction date.
- A new requirement is added on the preparation and submission of the Detailed Transaction Information Statement to the tax authority for certain services provided to individual consumers.
- Cases where Personal Income Tax ("PIT") withholding certificates are not required are clarified for certain types of income on which PIT has already been withheld at source, such as income from securities transfers, capital investments, transfers of crypto-assets, transfers of gold bars, royalties, franchising activities, etc.

5. Invoice contents

- An additional mandatory field is introduced requiring the "code and address of the business location" for household businesses and individual businesses operating multiple stores and entities engaging in petroleum trading activities.
- Where any individual consumer does not provide name, address, or personal identification number, the invoice must clearly state "Sold to consumer".
- Additional provisions regarding invoice contents regarding goods and service descriptions, sale of automobiles and motorcycles and domestic road transportation services.
- For foreign suppliers using electronic signature, the electronic signatures must comply with regulations on electronic transactions.

6. Provisions on handling of issued e-invoices and e-documents with mistake or incorrect information, transitional provisions and cases of suspension or temporary suspension of e-invoice usage.

Decree 254 and Circular 91 take effect from 1 July 2026.

Please contact KPMG for advice on any matters of interest relating to Decree 254 and Circular 91.

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