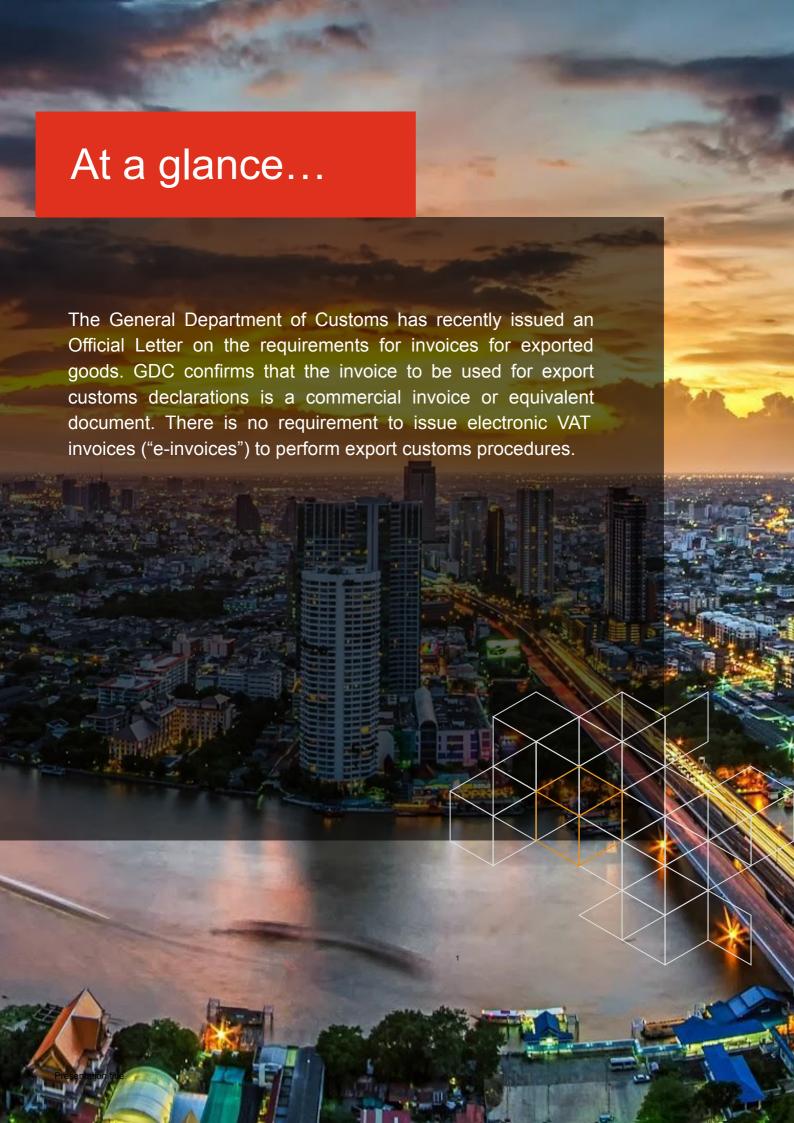


PwC Vietnam NewsBrief

No requirement for issuance of electronic VAT invoices for export customs declarations







In detail...

On 03 June 2022, the General Department of Customs issued Official Letter No. 2054/TCHQ-GSQL to the General Department of Taxation on the use of invoices for exported goods, making the following key points:

- Regarding the invoice to be submitted in the export customs dossier:
 - Pursuant to current customs regulations, the customs dossier for exported goods includes commercial invoice or equivalent document.
 It is not required to issue electronic VAT invoices in order to carry out export procedures.
- Regarding the timing of VAT e-invoice issuance for exported goods:
 - Pursuant to points b and c, Clause 3, Article 13 of Decree 123/2020/ND-CP, the timing for VAT e-invoice issuance for exported goods is after the completion of export customs procedures.
 - This is welcome guidance and clarifies questions raised by many exporters as to which invoices should be used for customs purposes. For the issuance of e-invoices under Decree 123/2020/ND-CP, companies should review and ensure their procedures and timing are in accordance with these regulations.

Contact us

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information or if you require our official advice or assistance, please reach out to us.



Nguyen Thanh Trung
Partner
+84 28 3823 0796 Ext. 1513
nguyen.thanh.trung@pwc.com



Nguyen Huong Giang
Partner
+84 24 3946 2246 Ext. 1502
n.huong.giang@pwc.com



www.pwc.com/vn







At PwC Vietnam, our purpose is to build trust in society and solve important problems. We're a member of the PwC network of firms in 156 countries with over 295,000 people who are committed to delivering quality in assurance, advisory, tax and legal services. Find out more and tell us what matters to you by visiting us at www.pwc.com/vn.