



PwC Vietnam NewsBrief

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



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At a glance...

The General Department of Customs has recently issued an Official Letter on the requirements for invoices for exported goods. GDC confirms that the invoice to be used for export customs declarations is a commercial invoice or equivalent document. There is no requirement to issue electronic VAT invoices (“e-invoices”) to perform export customs procedures.

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

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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



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