



PwC Vietnam Newsbrief

Issuance of daily/ monthly consolidated e-invoices

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At a glance

The Government has issued a draft resolution allowing the issuance of consolidated e-invoices at the end of the day or month for certain services.

Under current regulations, certain service providers (i.e. banking, securities, etc.) face difficulties as they are required to issue invoices for each individual transaction.

The resolution is expected to take immediate effect upon signing with the issuance of consolidated e-invoices expected to be permitted starting from the effective date of Decree 70/2025 (from 1 June 2025), aiming to resolve difficulties faced by businesses.

Details

The draft resolution permits the issuance of daily/ monthly consolidated e-invoices for the following services:



Banking



Securities



Insurance



Money transfers
via e-wallets



Suspension and
restoration of
electricity supply



Parking at
buildings



Certain passenger
transport

The service providers have adequate software systems to control and manage transaction details for individual customers (other than business individuals).

The service providers are responsible for the accuracy of the consolidated e-invoices and are obliged to provide detailed summary reports upon request by the relevant authorities.

Furthermore, if a customer requests an invoice, the service providers must still issue e-invoices for each transaction.

Contact us

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