PwC Vietnam Newsbrief

New rules on E-Invoices and E-Documents

July 2026

At a glance

The Government has issued Decree 254, providing a new legal framework for electronic invoices and electronic documents under the Tax Administration Law 2025.

The Decree took effect on 1 July. The new rules strengthen digital tax administration through enhanced data integration, standardised electronic data, and expanded compliance requirements.

Details

01

Transactions not subject to e-invoicing

- Decree 254 introduces a consolidated list of transactions not subject to e-invoicing, largely codifying existing principles under Decrees 123 and Decree 70 (e.g. internal transfers and capital contributions).
- The Decree clarifies that machinery and equipment lent free of charge (i.e. without any transfer of ownership) are not subject to e-invoicing.
- At the same time, the Decree introduces some clarity for previously unaddressed areas, including digital cross-border services, financial transactions and agency activities, as well as specific rules for household and individual businesses.

02

Additional flexibility on invoice issuance timing

- Deposits used solely to secure performance of service contracts do not trigger an invoicing obligation.
- Businesses without automated invoicing systems may issue invoices on the next working day for transactions arising during statutory night-working hours.
- While retaining the existing post-reconciliation invoicing mechanism, Decree 254 expands its scope to additional sectors, including digital and platform-based services, crypto-asset services, carbon exchange support services, e-newspaper advertising, credit information, commodity exchange, security and industrial catering services.

03

Conversion of electronic invoices into paper

Electronic invoices may only be converted into paper form for:

- Audit, inspection or investigation purposes; or
- Accounting record purposes.

Converted invoices generally cannot be used for commercial transactions or payment purposes, except in limited circumstances such as invoices generated from point-of-sale(POS) systems.

Details

04

Consumer reporting and reward mechanism introduced

- For the first time, consumers may report sellers that fail to issue e-invoices through various channels, including tax authority systems and public service portals.
- Where the information provided results in an administrative penalty being imposed, the reporting individual may be eligible for a monetary reward, subject to prescribed conditions and limits. This measure is intended to strengthen enforcement through public participation.

05

Transitional Arrangements

- Paper-based receipts may continue to be used until **31 December 2026**;
- From **1 January 2027**, only electronic receipts will be permitted;
- Pre-printed invoices issued by tax authorities will cease to be valid upon the effective date and must be discontinued.

These provisions provide a defined timeline for transitioning to fully electronic systems.

06

Effective Date

- Effective from 1 July 2026;
- Replaces the existing invoicing regime under Decree 123/2020/ND-CP and its amendments under Decree 70/2025/ND-CP;
- Establishes a comprehensive framework for both e-invoices and e-documents under the Tax Administration Law 2025;
- Introduces broader rules on data connectivity, storage, retrieval and information sharing, beyond traditional invoicing requirements.

Contact us

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Richard Irwin

Partner

r.j.irwin@pwc.com

Nghiem Hoang Lan

Partner

nghiem.hoang.lan@pwc.com

Giang Bao Chau

Partner

giang.bao.chau@pwc.com

Do Ngoc Lan Thanh

Partner

do.ngoc.lan.thanh@pwc.com

www.pwc.com/vn