PwC Vietnam Newsbrief

# New rules on E-Invoices and E-Documents

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The Ministry of Finance has issued Circular No. 91/2026, providing guidance on the implementation of the Law on Tax Administration 2025 and Decree No. 254/2026 relating to e-invoices and electronic documents. The Circular took effect on 1 July 2026.

Circular 91 introduces a number of notable clarifications and guidelines, including:

- Guidance on the handling of issued electronic invoices, including cases involving incorrect electronic invoices, returns of goods or services, trade discounts, etc,;
- Technical requirements for the direct transmission of data to the tax authorities;
- Standardization of e-invoice data formats and invoice codes, including XML structures, business data components, digital signatures, tax authority codes, invoice template symbols, and invoice symbols;
- Clarification of the obligations and responsibilities of e-invoice and electronic document service providers; and
- Additional risk management and compliance control mechanisms, including registration information verification and reconciliation requirements, criteria for identifying high-risk taxpayers, circumstances triggering the suspension or termination of e-invoice usage, and requirements to ensure data integrity and security during data transmission and receipt.

Businesses should proactively review their e-invoicing processes, systems, and internal control frameworks to ensure compliance with the new requirements and mitigate potential compliance risks.

# Contact us

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


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