/2026

INVOICE ISSUANCE AFTER THE TRANSACTION DATE

UNDER DECREE NO. 254/2026/ND-CP

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INVOICE ISSUANCE AFTER THE TRANSACTION DATE UNDER DECREE NO. 254/2026/ND-CP

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NO.	CASE	PREVIOUS REGULATIONS (DECREE 123/2020/ND-CP)	NEW REGULATIONS (DECREE 254/2026/ND-CP)
1	**Export of goods**	Issued after completion of customs procedures; no deadline for deferral to the next working day was specified.	No later than the next working day following the customs clearance date.
2	**Telecommunications, IT, data services (with reconciliation)**	Issued upon completion of data reconciliation but no deadline is specified.	No later than 02 months from the month in which the charge is incurred.
3	**Air cargo exported via websites or e-commerce platforms**	No separate five-day deadline was provided for groups not through the website.	No later than five days from the date the documents are uploaded to the system.
4	**Sale of natural gas, associated gas, coal gas**	Issued on the last day of the month in which the obligation arises.	No later than the last day of the tax declaration and payment deadline of that month.
5	**Casino business, prize-winning electronic games**	Revenue was invoiced daily, not yet legislated with a delay of 1 day.	No later than one day after the revenue determination date.
6	**Air transportation, insurance through agents**	Invoices must be issued immediately after completion of the month-end data reconciliation.	No later than the 10th day of the month following the month in which it arises.

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7	**Lending activities of credit institutions**	Invoices were generally issued based on the interest collection schedule, with no clear guidance on bad debts or overdue payments.	• Debts for which interest has not yet been collected: Issued at the time of actual collection. • Advance payment: Issued at the time of advance collection.
8	**Sales of goods and provision of services during nighttime (manual operations)**	Required to issue e-invoices at the time of sale (regardless of day and night).	No later than the next working day.
9	**14 types of specific services (Electricity, water, e-commerce...)**	Issued on the last day of the month in which the provision of services arises or the end of the convention period.	No later than the 7th day of the following month or no later than 07 days from the end of the convention period.
10	**Digital signature date different from invoice issuance date**	The signing date is different from the date of preparation, but the extension time depends on the date of filing.	The time of digital signing is the next working day from the date of making.

General assessment of risks and sanctions

- **Administrative penalties:** The act of making invoices at the wrong time is currently fined from **3,000,000 VND to 8,000,000 VND** (according to Article 24 of Decree 125/2020/ND-CP). The new tax system automatically scans the date of creation and digital signing, violations will be detected immediately.
- **Risk for customers (Buyer):** If the seller issues an invoice "postponed" beyond the permitted deadline, the invoice is an illegal invoice. Customers are at risk **of being refused input VAT deduction by the tax authorities** and are not included in reasonable expenses when calculating CIT.

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CORPORATE COMPLIANCE

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