



Circular guiding the implementation of e-invoices was officially issued



Circular 68 states that from November 1, 2020, businesses, economic organisations, other organisations, business households and individuals must register for the application of e-invoices.

Accordingly, 100 percent of businesses, organisations, individuals, business households and individuals are required to deploy e-invoices according to the plan specified in Decree 119/2018/ND-CP from November 1, 2020.

Some provinces and cities must shift to use e-invoices according to Resolution No.01/NQ-CP and complete the deployment of e-invoices in Hanoi, Ho Chi Minh City and major cities in year 2019.

According to Circular 68, the digital signature of the buyer is not required on the e-invoices (including when making an e-invoice when selling goods or providing services to customers abroad).

If the buyer is a business establishment, and the buyer and seller have signed an agreement that the buyer meets the technical conditions for digital signature and signing on the e-invoice made by the seller, the e-invoice with digital signature, e-signature of the seller and buyer is under agreement between the two parties.

For e-invoices for sales at supermarkets and commercial centres where the buyers are non-business individuals, the names, addresses and tax code of the buyers are not required on the e-invoices.

For e-invoices for the sale of petroleum to customers as non-business individuals, indicators as the names, form number, signal number and number of e-invoice; name, address, tax code of the buyer, e-signature of the buyer; digital signature, e-signature of the seller and value added tax rate are not required. The seller must save e-invoices for the sale of petroleum to customers as non-business individuals according to regulations and ensure search of these invoices at the request of competent agencies.

For e-invoices as stamps, tickets or cards, the e-invoices are not required to contain e-signature, digital signatures of sellers (except for stamps, tickets and cards which are e-invoices issued by tax authorities), name, address, tax code, tax amount, and VAT rate of the buyer. If e-stamps, tickets and cards are valuable, unit, quantity and unit price are not required.

For e-documents for air transport services issued via websites and e-commerce systems, which are made according to international practices for buyers as non-business individual buyers and identified as e-invoices, the e-invoice form no., e-invoice signal no., e-invoice numbers, VAT rates, tax code, address of buyer, digital signatures and e-signatures of the seller are not required to be shown on the e-invoices.

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