

USING E-INVOICES IS NOT A MUST FROM NOVEMBER 1, 2020



This is the highlight of the Decree No. 123/2020/ND-CP on invoices and evidencing documents, in force on July 1, 2022.

In particular, Clause 2 and 4 of Article 35 in the Decree No. 119/2018/ND-CP, setting forth the following regulations on e-invoices, must be **repealed**:

“2. The implementation of e-invoices and e-invoices with tax authorities’ identification codes as provided by this Decree shall be completed by enterprises, economic or other organizations, sole proprietorship households and individuals by November 1, 2020 at the latest”.

“4. From November 1, 2020, the Decree No. 51/2010/ND-CP dated May 14, 2010 and the Decree No. 04/2014/ND-CP dated January 17, 2014 of the Government on invoices for sale of goods and provision of services shall expire.”

This means that enterprises, economic or other organizations, sole proprietorship households and individuals are **not compelled to** complete the implementation of e-invoices and e-invoices with tax authorities’ identification codes any more from November 1, 2020.

In addition, the Decree No. 51/2010/ND-CP, the Decree No. 04/2014/ND-CP and the Decree No. 119/2018/ND-CP continue their effect till June 30, 2022.

Authorities, entities and persons meeting information technology infrastructure requirements are encouraged to **apply** the regulations on electronic invoices and other evidencing documents in

accordance with the Decree No. 123/2020/ND-CP by **July 1, 2022**.