

New cases of using illegal invoice and documents



Decree No. 126/2020/ND-CP dated October 19th, 2020 of the Government guiding on Law on Tax Administration 2019 added cases of using illegal invoice and document specified as below:

- Invoices are stopped using during the enforcement period by stopping using invoices discipline, except if they are allowed to use according to the notices of the tax authority;
- E-invoices are not registered to use with the tax authority;
- E-invoices without the tax authority's code in cases of using E-invoices with the tax authority's code;
- Goods and service purchase invoices have a date on the invoice from the date on which the tax authority determines that the seller does not operate at the business address registered with the competent authority;
- Goods and service purchase invoices have a date on the invoice before the date on which the tax authority determines that the invoice issuer does not operate at the business address registered with the competent authority; or the tax authority have no notification about the fact that the invoice issuer does not operate at the business address registered with the competent authority but the tax authority or the police or other authorities has the conclusion that invoices and documents are illegal.

This Decree shall take effect from December 5th, 2020.