

TAX ALERT

8 July 2026

**INVOICE ISSUANCE TIMING UNDER DECREE NO. 254/2026/ND-CP
(EFFECTIVE FROM JULY 1, 2026)**

| No. | Type of Service/Goods | Time of Invoice Issuance | Note |
|-----|--|---|---|
| 01 | Goods (including sale, transfer of public assets, and sale of national reserve goods) | Time of transfer of ownership or right of use. | Regardless of whether payment has been collected. |
| 02 | Exported goods (including outward processing) | No later than the next working day after goods clear customs. | Determined by the seller. |
| 03 | Provision of services (including to foreign organizations/individuals) | Time of completion of service provision. If payment is collected before or during service provision, the invoice must be issued at the time payment is collected (except for deposits) | Regardless of whether payment has been collected. |
| 04 | Multiple deliveries or hand-overs by item/stage | Invoice issued each time goods are delivered or work is handed over. | |
| 05 | Sale of goods/services in large volumes, occurring regularly (requiring data reconciliation) | Time of completion of data reconciliation between parties. | No later than the 7th of the following month, or within 7 days from the end of the reconciliation period. |
| 06 | Telecommunications and information technology services | Time of completion of data reconciliation between parties. | No later than 2 months from the month the service charge arises. |
| 07 | Construction and installation activities | Time of acceptance and hand-over of completed volume of work. | Regardless of whether payment has been collected. |
| 08 | Real estate business, infrastructure construction /business, sale/transfer of houses for sale | <ul style="list-style-type: none"> - Ownership not yet transferred: at the time of payment collection or as agreed in the contract - Ownership transferred: at the time of transfer | |

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| 09 | Business of purchasing air transport services sold via website | No later than 5 days from the date the air transport service is provided via the system. | |
| 10 | Petroleum exploration, extraction, and processing | Time the buyer and seller determine the official selling price. | Regardless of whether payment has been collected. |
| 11 | Sale of natural gas, associated gas, coal gas | Time the buyer and seller determine the volume of gas delivered | No later than the final deadline for tax declaration and payment for the month the obligation arises. |
| 12 | Electricity sale business | Periodically (monthly/quarterly) after reconciling consumption data or as guaranteed by the Government | |
| 13 | Retail sale of gasoline/oil at stores | Time each sale transaction ends. | |
| 14 | Air freight/transport services, insurance brokerage via agents | Time of completion of data reconciliation between parties. | No later than the 10th of the month following the month the service arises. |
| 15 | Lending activities | Per the term stated in the credit contract or the time interest is collected. | |
| 16 | Taxi passenger transport business | Time the trip ends. | |
| 17 | Medical examination and treatment facilities | <ul style="list-style-type: none"> - If customer does not request an invoice: end-of-day summary invoice - If customer requests an invoice: must be issued immediately | |
| 18 | Road usage/toll service fee collection | <ul style="list-style-type: none"> - Vehicles passing through toll stations: at time of collection - Periodic (monthly): no later than month-end. | |
| 19 | Insurance business | Time revenue from insurance is recognized. | |
| 20 | Printed lottery ticket business | After checking unsold tickets. | No later than before the opening of the next drawing period. |
| 21 | Casino and prize-winning electronic gaming business. | No later than 1 day from the time daily revenue is determined. | Revenue determination period: 06:00:00 today to 05:59:59 the following day |



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| 22 | Provision of services to individual consumers | Preparation of a summary of e-invoices monthly/quarterly | No later than the same deadline as filing the VAT return. |
| 23 | No software available to issue invoices automatically, or system failure at night | No later than the next working day | |

Legal basis: Article 9, Decree No. 254/2026/ND-CP dated 30/6/2026 of the Government.

Should you have any concerns during the process of implementing the regulations, please contact us.

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