

# 8

## CASES OF ILLEGAL E-INVOICES

1

The use of a **fake invoice**

*According to Decree No. 123/2020/ND-CP, cases of using illegal invoices are specified as follow*

2

The use of an invoice which is **not yet** valid or **has expired**

3

The use of an invoice which is **suspended from use** during the required suspension period, unless it is used according to tax authority's notice

4

The use of an e-invoice **without** applying for the registration for the use of that e-invoice with the tax authority

5

The use of an e-invoice **without** the tax authority's authentication in the event of the use of authenticated e-invoice

6

The use of an invoice whose date falls **after** the date on which the tax authority determines that the seller no longer operates at the business address registered with competent authorities

7

The use of an invoice which has been **certified illegal** by the police authority or another regulatory authority's conclusion

8

The use of an invoice whose date falls **before** the date on which the invoice issuer is determined no longer operates at the business address registered with competent authorities

**OR**

Before the tax authority gives a notification indicating that the invoice issuer no longer operates at the business address registered with competent authorities

