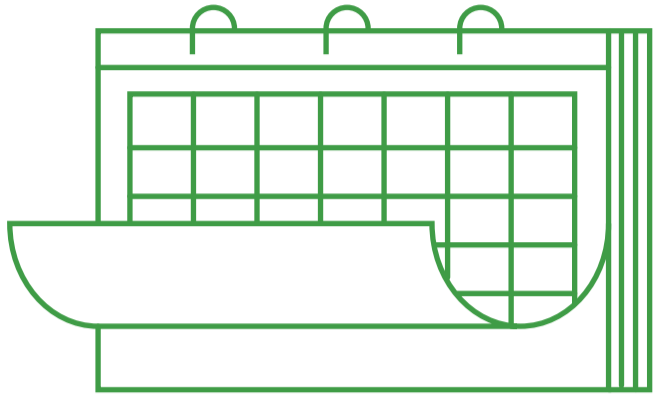


4 NEW REGULATIONS ON INVOICES IN 2022

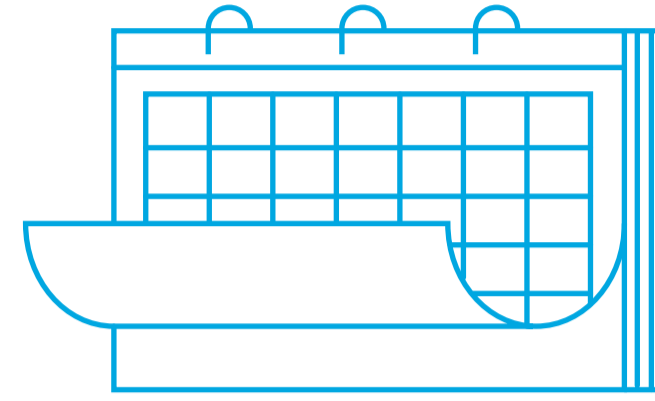
DECREE 102/2021/ND-CP (New)

DECREE 125/2020/ND-CP (Old)

The statute of limitations for sanctioning administrative violations on invoices

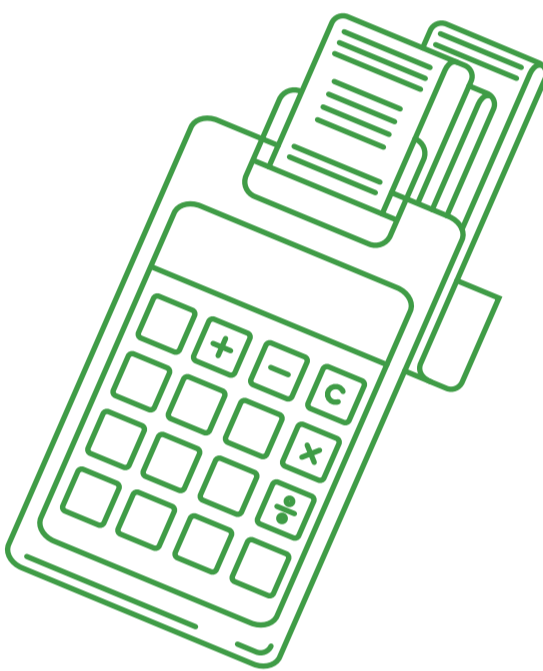


02 Years



01 Years

Giving and selling invoices shall be fined up to VND 50 million



Giving and selling invoices, except for printing orders but not yet issued

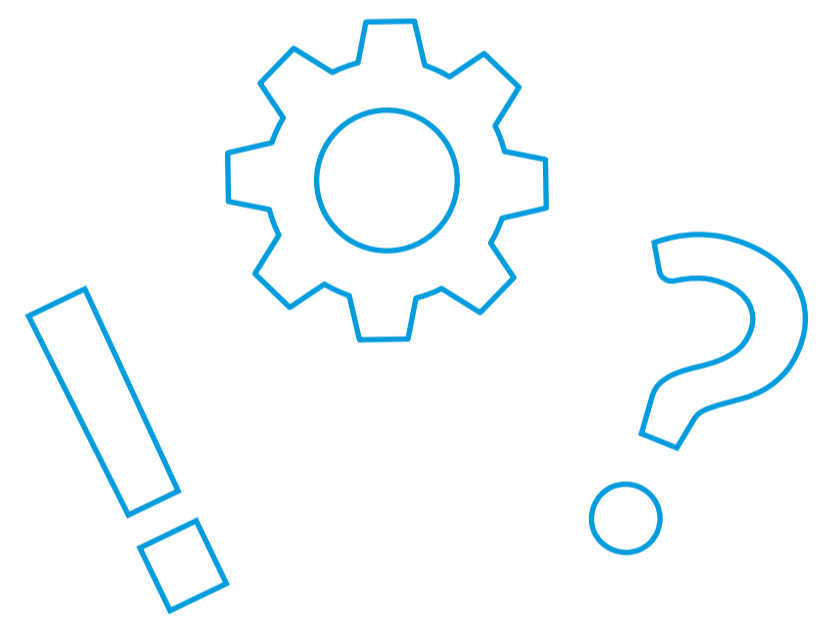


Giving and selling invoices bought from tax authorities, but not yet been issued

More acts of sanction



Making invoices with incomplete contents; Losing, burning or damaging invoices that have been made but have not yet declared tax: **fine of from VND 04 million – 08 million**

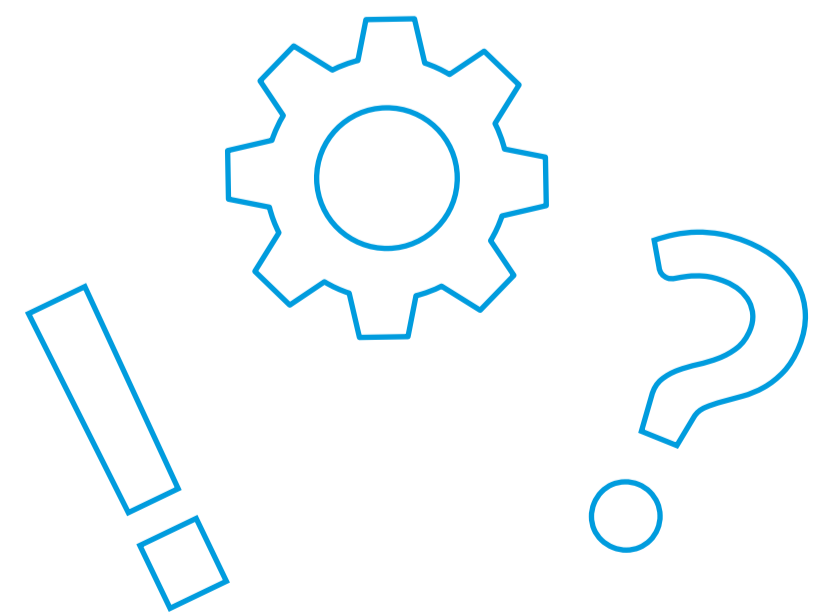


Not specified

More cases where late payment interest amounts that shall not be charged



During the period of considering and deciding for fine relief



Not specified