

# DECREE 41/2022/ND-CP



On 20 June, the Government issued Decree 41/2022/ND-CP amending certain provisions of Decree 123/2020/ND-CP on invoicing and Decree 15/2022/ND-CP on VAT reduction. Notably, the requirement for separate invoicing of goods/ services subject to 8% VAT under Decree 15/2022/ND-CP is abolished.

## 1. A new form is released for Notice of receipt and handling of incorrect e-invoices

Decree 41/2022/ND-CP introduces Form 01/TB-HDSS to replace Form No. 01/TB-SSDT of Appendix IB of Decree 123/2020/ND-CP.

## 2. Invoicing requirements for goods/services entitled to 8% VAT rate

- In case a taxpayer declares VAT under the (conventional) deduction method, when selling goods and services which are subject to different VAT rates, the VAT invoice must specify the VAT rate applicable to each of the goods and services
- In case a taxpayer pays VAT using the direct method (i.e. as a percentage of revenue), the VAT invoice must specify the amount of the reduction
- The requirement for issuance of separate VAT invoices for goods/services entitled to the 2% VAT reduction is abolished
- If taxpayers have adopted the new invoicing approach mentioned above (i.e. one invoice with different VAT rates for different types of goods/services) from 1 February 2022 up to now, the VAT reduction can still be applied. They are not required to amend invoices and are not subject to administration penalties

The Decree took effect from 20 June 2022.



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