E-invoicing updates under Decree 254 and Circular 91

On 30 June 2026, the Government issued Decree No. 254/2026/ND-CP ("Decree 254"), providing detailed guidance on the implementation of the Law on Tax Administration in relation to electronic invoices and electronic documents. On the same day, the Ministry of Finance issued Circular No. 91/2026/TT-BTC ("Circular 91"), guiding the implementation of certain provisions of the Law on Tax Administration and Decree 254.
The new regulations took effect from 1 July 2026, introducing a number of significant changes to the e-invoicing framework, including:

Revised definition of illegal use of invoices and documents

Decree 254 revises the definition of the illegal use of invoices and documents. Under the new regulations: Invoices or documents that do not contain all mandatory information as prescribed will no longer automatically be regarded as illegally used invoices or documents.

Expansion of entities eligible to use e-invoices

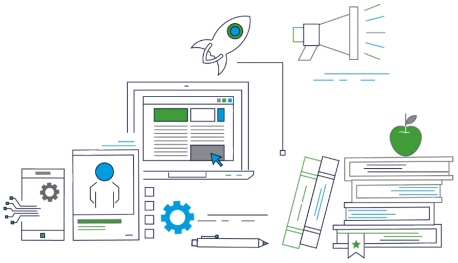
Decree 254 expands the entities eligible to voluntarily register for the use of e-invoices. The newly eligible entities include:

- Operators of e-commerce platforms;
- Operators of overseas digital platforms conducting e-commerce activities in Vietnam;
- Other service providers generating taxable revenue in Vietnam

Invoice and document issuance timing

Decree 254 and Circular 91 introduce additional guidance to clarify the timing for issuing e-invoices in several practical scenarios. Specifically:

- Deposits received as security for the performance of service contracts are not required to be invoiced at the time of receipt
- Certain services, including online advertising, digital services, digital platform services, information technology, insurance, security services, and passenger transportation, may issue invoices on a periodic basis or upon completion of data reconciliation, as prescribed
- For transactions conducted during nighttime operating hours, sellers that do not have an automated invoicing system may issue invoices no later than the following working day
- New requirements have been introduced for submitting detailed transaction information to the tax authority for certain services provided to individual consumers. In addition, the Circular clarifies cases where personal income tax ("PIT") withholding certificates are not required for income that has already been withheld at source



Additional guidance on mandatory e-invoice adoption

The Decree and Circular further clarify the cases where e-invoices generated from cash registers are mandatory for businesses operating in prescribed sectors.

In addition, household businesses and individual businesses with annual revenue exceeding VND 1 billion, or those engaged in the sale of assets subject to ownership or usage registration, are also required to adopt e-invoices.

Business cooperation contracts

The new regulations provide more specific guidance on invoice issuance where revenue and expenses are shared among parties to a business cooperation contract, thereby establishing a consistent framework for practical implementation.

Cases where e-invoices are not required

- Certain transactions of household businesses and individual businesses;
- Transactions in the financial and insurance sectors;
- Capital contributions and asset transfers;
- The lending of machinery, equipment, tools or instruments for goods processing without consideration and without the transfer of ownership; and
- Other cases where invoice issuance is not required under the VAT regulations

Invoice content

Decree 254 and Circular 91 introduce additional requirements on invoice information to support tax administration. Key changes include:

- Requiring the business location code and address for household businesses and individual businesses operating multiple business locations or engaging in petroleum trading
- Requiring invoices to state **"Sold to individual consumers"** where the buyer does not provide their name, address or personal identification number
- Providing additional guidance on invoice contents for certain goods and services, including automobiles, motorcycles and domestic transportation services
- Clarifying that electronic signatures used by overseas suppliers must comply with the regulations on electronic transactions

Handling erroneous e-invoices and transitional provisions

Decree 254 and Circular 91 further clarify regulations relating to:

- The handling of erroneous e-invoices and electronic documents;
- Transitional provisions during the implementation of the new regulations; and
- Cases where the use of e-invoices must be suspended or temporarily suspended

Given the complexity of tax regulations and the potential for unique circumstances, a thorough assessment is essential to ensure compliance and mitigate risks, businesses must exercise caution when applying these guidelines.

For a more detailed analysis or personalized consultation, RSM's experts are available to provide tailored support.

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