

VAT INVOICE ADJUSTMENT



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An invoice (sometimes called a VAT or "Red Invoice") is key for accounting and tax reporting in Vietnam. Using e-invoices makes storage easier by allowing digital files instead of paper copies.

Accountants may find invoice adjustments confusing. The correct procedure for amending or adjusting an issued invoice is described below:

2025 2020 (*) Abbreviation: O Cir | Circular Dec | Decree Dec 70 **Dec 123** Send form 04/SS-HĐĐT to Issued invoice receiving Send form 04/SS-HĐĐT to administrative tax office tax code BUT not yet administrative tax office Current issued VAT invoice The vendor issue adjusted sent to the buyer is cancelled by tax office or replaced invoice The vendor issue new one Issued Wrong name, VAT Send form 04/SS-HĐĐT to administrative tax office address invoice NO issue adjusted OR replaced VAT invoice (immaterial) with tax code and Minutes of invoice adjustment should be engaged by Wrong TIN, already both the vendor and the buyer amount, tax sent to The vendor issue adjusted OR replaced invoice, erate (material) the buyer signed and sent to the buyer Send form 04/SS-HĐĐT to administrative tax office Incorrect VAT invoice Minutes of invoice adjustment should be engaged by found by tax office under both the vendor and the buyer (if any) the form of 01/TB-RSDT Clarification with tax office and resolve case-by-case

(*) Reference of Regulations & Effective timeline Article 19, Decree 123/2020 wef 1 July 2022 Article 7, Circular 78/2021 wef 1 July 2022 Decree 70/2025 amending Decree 123/2020 wef 1 Jun 2025

MINUTES OF INVOICE ADJUSTMENT



- Memorandum recording the context of the event or matter
- Legal basis for handling invoice errors at the time the adjustment occurs
- Agreement and consensus between the buyer and seller at the time the adjustment occurs and the handling direction

CONTENT OF MINUTES

- General information of the vendor & the buyer
- Legal basis to prepare Minutes of invoice adjustment
- Revised and after-revised information
- Authorized signature (by wet-ink or e-signature)





ADJUSTED INVOICE VS REPLACEMENT INVOICE

CONTENT	ADJUSTED INVOICE	REPLACEMENT INVOICE
Required input	Adjustment for invoice Form No symbol number date month year	Replacing for invoice Form No symbol number date month year
Amended content	For content errors: Tax code, specifications, product name => input the correct content accurately. For errors in value (amount, tax rate, unit price, total amount etc.) • Clearly state the adjustment increase or decrease • Increase (+) decrease (-)	Input fully and accurately of a new regular invoice
Invoice issuance	The seller signs the new e-invoice to adjust or replace the erroneous electronic invoice The vendor sends the adjusted OR replacement invoice to the buyer	



The process for handling electronic invoice errors must be consistent and unified from the beginning until the issue is fully resolved.

Once an adjustment or replacement invoice has been issued, there is no need to prepare Form 04/SS-HDDT.

