

VAT INVOICE ADJUSTMENT



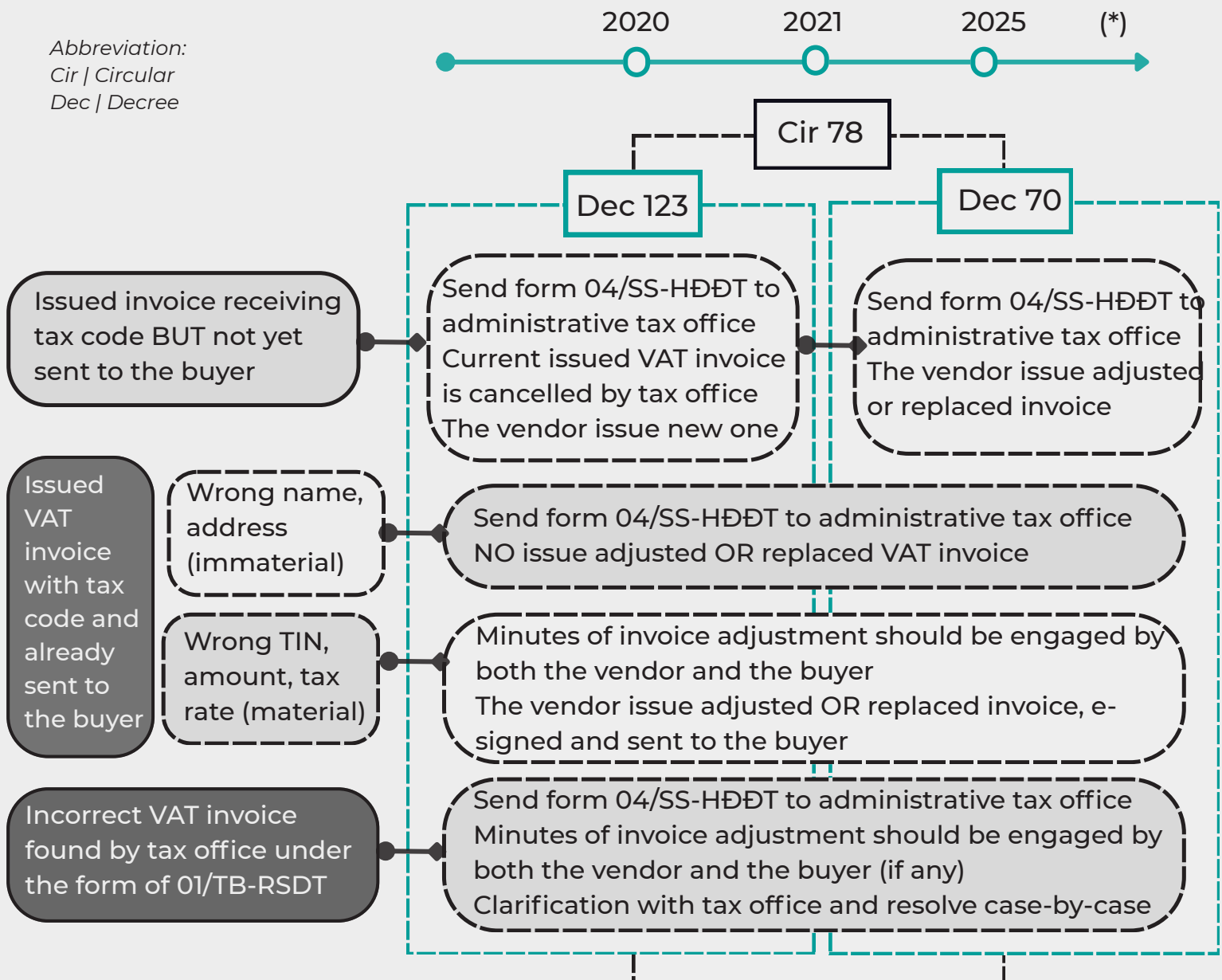
An invoice (sometimes called a VAT or "Red Invoice") is key for accounting and tax reporting in Vietnam. Using e-invoices makes storage easier by allowing digital files instead of paper copies.

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

Abbreviation:

Cir | Circular

Dec | Decree



(*) 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

(to be continued)

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	<p>For content errors: Tax code, specifications, product name => input the correct content accurately.</p> <p>For errors in value (amount, tax rate, unit price, total amount etc.)</p> <ul style="list-style-type: none"> • Clearly state the adjustment increase or decrease • Increase (+) decrease (-) 	<p>Input fully and accurately of a new regular invoice</p> 
Invoice issuance	<p>The seller signs the new e-invoice to adjust or replace the erroneous electronic invoice</p> <p>The vendor sends the adjusted OR replacement invoice to the buyer</p>	

NOTES

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.

