

MINISTRY OF FINANCE OF  
VIETNAM  
GENERAL DEPARTMENT  
OF TAXATION

SOCIALIST REPUBLIC OF VIETNAM  
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No: 1798/TCT-TTKT  
*Re: inspection and handling of illegal invoices*

*Hanoi, May 16, 2023*

**To:** Tax Departments of provinces and central-affiliated cities

The General Department of Taxation received Official Dispatch No. 1770/CAT-CSKT dated March 29, 2023 from the Phu Tho Provincial Police requesting direction and cooperation in preventing crimes that involve illegal purchase and sale of electronic invoices. According to this Official Dispatch, the Phu Tho province's Public Security Department investigated and found that a person named Nguyen Minh Tu and other individuals had purchased enterprises to issue invoices and then sold them to organizations and individuals, thereby causing losses to the state budget.

Below are opinions of the General Department of Taxation regarding this problem:

Pursuant to Clause 15 Article 14 of Circular No. 219/2013/TT-BTC dated December 31, 2013 of the Ministry of Finance.

Pursuant to Article 4 of Circular No. 96/2015/TT-BTC dated June 22, 2015 of the Ministry of Finance.

Pursuant to Article 47, Clause 2, Article 136, Article 143 of the Law on Tax Administration dated June 13, 2019.

Pursuant to Clause 2 Article 4, Article 17 of Government's Decree No. 125/2020/ND-CP dated October 19, 2020 on penalties for administrative violations against regulations on taxes and invoices.

Pursuant to Clause 9 Article 3, Points e and g Clause 1 Article 16 Government's Decree No. 123/2020/ND-CP dated October 19, 2020 on invoices and records.

1. Continue to inspect and follow the guidance and direction of the General Department of Taxation in Official Dispatch No. 129/TCT-TTKT dated November 09, 2022, Official Dispatch No. 133/TCT-TTKT dated November 23, 2022 in order to promptly and fully report to the General Department of Taxation in accordance with regulations.

2. Focus on inspection of sales invoices issued by 524 enterprises in Appendix 1 enclosed with this Official Dispatch.

- If any enterprise under the tax authority's management is found to have used invoices of any of these 524 enterprises, the enterprise must be required to clarify whether such invoices were used for VAT deduction/refund, increasing deductible expenses when calculating corporate income tax or legalizing illegal purchased/smuggled goods.

Tax Departments shall promptly handle tax offences according to regulations or transfer these cases to the police department for investigation according to regulations of the law.

- Supervisory Tax Departments of the 524 enterprises on the list shall conduct inspections. If any of these enterprises is found to have issued sales invoices to enterprises in other provinces in 2020, in 2021, in 2022 and such sales invoices are not available in the e-invoice data of the General Department of Taxation, a written notification shall be promptly sent to relevant tax authorities and information shall be entered on the invoice verification application for cooperation, comparison, review and handling according to regulations.

- Appendices attached to this Official Dispatch include:

+ Appendix 1: List of 524 enterprises.

+ Appendix 2. List of invoices issued by 524 enterprises in Appendix 1 and used for VAT and CIT declaration.

+ Appendix 3. Summary results of tax inspection regarding invoices issued by 524 enterprises in Appendix 1

- To assist Tax Departments in reviewing invoices, the General Department of Taxation will send the e-invoice data of 524 enterprises extracted from the e-invoice system in 2021, in 2022 and sorted by supervisory tax authority, including:

+ Data on sales invoices issued by 524 enterprises (taxpayer identification numbers) that is sorted by Hanoi Tax Department and Ho Chi Minh City Tax Department.

+ List of enterprises (taxpayer identification numbers) using e-invoices of 524 enterprises with the data that is sorted by supervisory tax authority

+ List of enterprises using e-invoices of 524 enterprises with the data that is not sorted by supervisory tax authority due to unavailable information on the tax administration agency in “NMMST” field in Tax Management System. Tax Departments and Departments of Tax Administration of major enterprises shall compare their data with that of enterprises under their management.

3. Tax authorities shall give notification to request enterprises to stop using authenticated or unauthenticated e-invoices as prescribed in Article 16 of Government’s Decree No. 123/2020 /ND-CP dated October 19, 2020.

For your information and compliance./.

**PP. GENERAL DIRECTOR  
DIRECTOR OF TAX AUDIT - INSPECTION DEPARTMENT**

**Vu Manh Cuong**