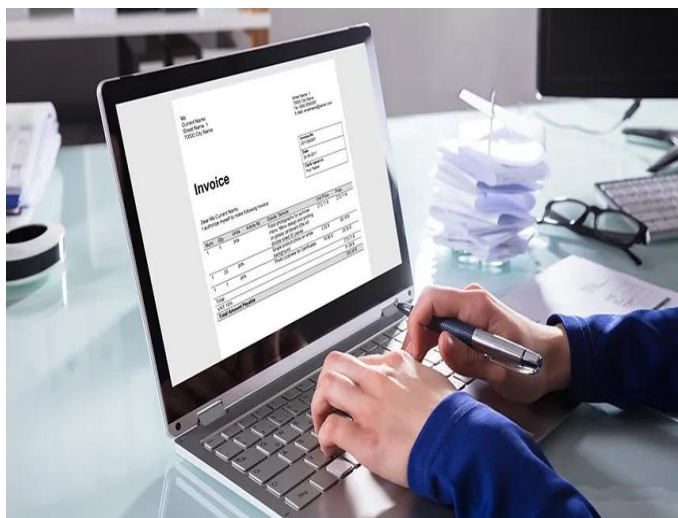


NOTES WHEN ISSUING INVOICES FROM 01/07/2025


01

USE PERSONAL IDENTIFICATION NUMBER INSTEAD OF OLD TAX CODE

- **For Individuals/Household Businesses with Citizen ID Card Synced to Tax Database:**

From 01/07/2025, invoices must show the 12-digit Citizen ID number instead of the old 10-digit tax code, as per Article 5, Circular 86/2024/TT-BTC.

- **For cases where the Citizen ID has not been synced with the tax database:**

Invoices may still use the old tax code (if still valid).

To check whether your information has been synced:

Check at <https://tracuunnt.gdt.gov.vn>

- If the old tax code shows a Citizen ID number
→ Synced, Use Citizen ID.
- If no Citizen ID is show
→ Not synced, Use old tax code.

02

HOW TO WRITE ADDRESSES ON INVOICES AFTER ADMINISTRATIVE MERGERS FROM 01/07/2025?

- Use the updated address synced at <https://tracuunnt.gdt.gov.vn>
- If the new address has been updated with the tax authority
→ Use the new address.
- If the new address has not been updated
→ It is still permitted to use the old address.
- Individuals/household businesses established after 01/07/2025
→ Must use the new post-merger address.

03

USING OLD TAX CODE AFTER SYNCING – IS THERE A PENALTY?

- If the Citizen ID has been synced but the old tax code is still used → This is non-compliant and may lead to a warning or request for correction.
- During the transition, if tax obligations are unaffected → Usually no immediate penalty.
- Intentional or repeated violations: Fine from VND 500,000 to 8,000,000 per Decree 125/2020/NĐ-CP.

Note: Support individuals in updating tax code and address with the tax authority to ensure proper data synchronization