

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

**MINUTES OF AGREEMENT ON ISSUING A REPLACEMENT E-INVOICE
FOR AN ERRONEOUS E-INVOICE**
(No.:)

Pursuant to the contract;

Pursuant to the Law on Tax Administration dated December 10, 2025;

Pursuant to Decree No. 254/2026/ND-CP detailing a number of articles and measures for organizing and guiding the implementation of the Law on Tax Administration No. 108/2025/QH15 on electronic invoices and electronic documents;

Pursuant to Circular No. 91/2026/TT-BTC providing regulations on a number of articles of the Law on Tax Administration and Decree No. 254/2026/ND-CP of the Government detailing a number of articles and measures for organizing and guiding the implementation of the Law on Tax Administration No. 108/2025/QH15 on electronic invoices and electronic documents.

Today, (day) (month) 2026, the two parties, comprising:

Selling Party:

Tax code:

Address:

Representative:

Position:

Purchasing Party:

Tax code:

Address:

Representative:

Position:

The two parties agree to issue a replacement invoice for Invoice Form No. dated .../.../2026.

Reason for replacement: *The e-invoice recorded an incorrect item name, resulting in an incorrect unit price, amount, tax amount, and total payment.*

Specifically as follows:

1. Content recorded incorrectly: on Invoice Form No. dated .../.../2026, as follows:

Name of Goods/Services	Unit	Quantity	Unit Price	Amount	Tax Amount(VAT 10%)	Total Payment

2. Correct content as agreed and per the actual sale/purchase:

Name of Goods/Services	Unit	Quantity	Unit Price	Amount	Tax Amount(VAT 10%)	Total Payment

Name of Goods/Services	Unit	Quantity	Unit Price	Amount	Tax Amount(VAT 10%)	TotalPayment

3. The two parties agree as follows:

The seller shall issue a new invoice on .../.../2026 to replace the erroneous Invoice Form No.
dated .../.../2026.

This Minutes is made in 02 (two) copies, with each party retaining 01 (one) copy, both of equal legal validity.

REPRESENTATIVE OF THE BUYER

(E-signature / signature, seal, full name)

REPRESENTATIVE OF THE SELLER

(E-signature / signature, seal, full name)