

NOTICE ON **FINANCIAL INVOICES** IN CLAIM SUBMISSION DOSSIERS

Pursuant from **Decree No. 70/2025/ND-CP**, issued on March 20, 2025, take **effective from June 1, 2025**. Amendments to Government's Decree No. 123/2020/ND-CP Dated October 19, 2020, prescribing invoices and records

Effective from June 1, 2025:

Customers are required to requests the medical facilities to issue a financial invoice **at the point of completion** of the service provision or goods transactions.

For e-invoice issued to individual customers, the following information **must fully be declared** on the invoice:



Buyer's name

Full name of the insured person (patient)



Buyer's address

Address of the insured person

Note: The address on the invoice must match the address on the medical records



Personal ID number or tax code

For any inquiries or feedback, please contact us via email customer_service@tokiomarine.com.vn or call our hotline 1900 888996

Please scan the QR code to learn more about the **Claim procedures** on TMIV's website





Excerpt from **Decree No. 70/2025/ND-CP**, issued on March 20, 2025, and effective from June 1, 2025. Amendments to Government's Decree No. 123/2020/ND-CP Dated October 19, 2020, prescribing invoices and records

“ ... 6. Clause 1, clause 2, point a, point e, point l, point m, point n clause 4 Article 9 are amended, and point p, point q, point r are added to clause 4 Article 9 as follows: a) Clauses 1 and 2 are amended as follows: “1. **Time of issue of an invoice for sale of goods** (including sale or transfer of public property and sale of national reserve goods) **is the time of transfer of the right to own or use goods to the buyer**, irrespective of whether the payment of the invoiced amount is made or not. Regarding export of goods (including processing of goods for export), the time of issue of an electronic commercial invoice, electronic VAT invoice or electronic sales invoice shall be determined by the seller provided that such an invoice must be issued no later than the working day following the day on which the goods are granted customs clearance in accordance with regulations of law on customs. 2. **Time of issue of an invoice for provision of services is the time of completion of provision of services** (including provision of services to foreign organizations or individuals), **irrespective of whether the payment of the invoiced amount is made or not**. In case a service is provided with payments collected in advance or during the provision of that service, time of issue of an invoice is the time of each payment (excluding payment of deposited amounts or advance payments which are made to ensure the performance of contracts for provision of accounting, audit, financial consulting or taxation services; valuation services; technical survey and design services; supervision consulting services; investment project formulation services).” n) With regard to a health facility that uses software for managing medical examination and treatment, and hospital fees, if physical receipt (hospital fee receipt or medical service charge receipt) is printed out upon each provision of medical service or x-ray or testing services, and stored on its IT system, and the client (i.e. patient) **does not make request for invoices, at the end of each day, the health facility shall, based on information on medical services provided and contained in physical receipts, issue e-invoices for its medical services provided in the day, and send them to clients at their request.** The health facility shall also issue an invoice to the social insurance agency when it receives reimbursement of costs of medical examination and treatment services provided for health insurance card holders from the social insurance agency.”

Disclaimer Notice: The information provided herein is based on the prevailing laws and regulations at the time of issuance and is intended solely for reference purposes. It does not constitute legal advice or a binding interpretation. Readers are advised to consult the relevant legal instruments and regulatory documents for further and more detailed guidance.

<https://thuvienphapluat.vn/van-ban/Thue-Phi-Le-Phi-Nghi-dinh-70-2025-ND-CP-sua-doi-Nghi-dinh-123-2020-ND-CP-hoa-don-chung-tu-577816.aspx>