

Transportation services are not eligible for the issuance of an accompanying list attached to the invoice

According to Point b, Clause 7, Article 1 of Decree No. 70/2025/NĐ-CP:

- For enterprises providing transportation services: invoices must specify the vehicle license plate number and route details (departure and destination points).
- For enterprises providing freight transportation services via digital platforms or in e-commerce activities: the invoice must include the name of the goods, as well as the name, address, tax number or identification number of the sender.

? The question arises as to whether the transportation service providers are permitted to issue an accompanying list attached to the invoice?

Also, at **Point b, Clause 7, Article 1 of Decree No. 70/2025/NĐ-CP**, the regulation provides that in cases involving the supply of specific types of goods and services such as electricity, water, telecommunications, information technology, television broadcasting, postal and delivery services, banking, securities, and insurance—where invoices are issued on a periodic basis—as well as medical examination and treatment services, and other cases as guided by the Minister of Finance, the seller is permitted to issue an accompanying list attached to the invoice after reconciling transaction data.



Accordingly, the issuance of an accompanying list attached to the invoice is only permitted for the specific types of goods and services listed above and **does not apply to transportation services.**

