

SOME NEW POINTS OF CIRCULAR 32/2025/TT-BTC ON INVOICES AND DOCUMENTS EFFECTIVE FROM JUNE 1, 2025

1. Encouraging consumers to request invoices when purchasing goods and services. The Tax Department will utilize the electronic invoice database to develop and implement a “lucky invoice” program for e-invoices where the buyer is a consumer.
2. Authorized invoicing: Sellers of goods or providers of services may authorize a third party to issue e-invoices on their behalf for sales of goods or services. The authorization must be formalized in writing (via contract or agreement) between the authorizing party and the authorized party.
3. Regulations on invoice codes, invoice symbols, and invoice copy names: These regulations apply to both electronic invoices and invoices printed by the local tax office.
4. Application of electronic invoices in other specific cases:
 - Applicable to cases involving the sale of goods or provision of services in large volumes, occurring frequently, and requiring time for data reconciliation—such as industrial catering services, credit information services, and passenger transport services by taxi.
 - Applicable to financial leasing assets subject to VAT, where output VAT must match input VAT. These invoices will carry the symbol “CTTC”.
5. Regulations on the content of VAT invoices used as tax refund declarations: Including a sample form and accompanying guidance.
6. Regulations on switching to coded e-invoices: Taxpayers currently using e-invoices without codes who wish to switch to coded e-invoices issued by the tax authority must update their usage information of electronic invoice accordingly.
7. Criteria for identifying high-risk taxpayers in e-invoice registration: Five main criteria are established, focusing primarily on: key management personnel, business owners, or legal representatives involved in fraud or invoice trading (based on the tax authority’s database); Suspicious transactions under the Anti-Money Laundering Law; Business addresses registered without specific geographic location details or located in apartment buildings/outside the province of business registration; Tax, invoice, and documentation violations as guided by the Ministry of Finance; Other risk indicators identified by the tax authority, with prior notice and opportunity for taxpayer explanation.

8. Organizations responsible for withholding personal income tax (PIT) must cease using previously regulated electronic PIT withholding certificates and transition to the new PIT withholding certificates as stipulated in Decree No. 70/2025/NĐ-CP dated March 20, 2025.
9. Business households and individual businesses paying tax under the presumptive tax method who registered and used e-invoices generated from POS systems before June 1, 2025, may continue using the registered POS-based e-invoices with the tax authority.
10. Enterprises directly selling goods/services to final consumers (e.g., shopping centers, supermarkets, retail (excluding cars, motorcycles, motor vehicles), F&B, restaurants, hotels, passenger transport services, etc.) If they registered to use coded or non-coded e-invoices with the tax authority before June 1, 2025, they may choose either to:
 - Switch to POS-generated e-invoices under Decree No. 70/2025/NĐ-CP, or
 - Continue using the currently registered e-invoice method.

11. List of Attached Forms:

Appendix I.A	Invoice and receipt codes issued by the Sub-department of Taxation
Appendix I.B	Sample receipt symbols and receipt codes
Appendix II.A	Sample symbol on electronic personal income tax withholding vouchers
Appendix II.B	Sample symbol for electronic documents
Reference Form No. 1	Value-added tax invoice cum tax refund declaration
Reference Form No. 2	Value-added tax invoice integrated with tax, fee, and charge receipt
Reference Form No. 3	Sales invoice integrated with tax, fee, and charge receipt
Reference Form No. 4	Commercial invoices
Reference Form No. 5	Tax, fee, and charge receipt issued by the tax authority for collections from individuals
Reference Form No. 6	Electronic fee and charge receipt
Appendix IV.A	Notification on continued use of electronic invoices

Appendix IV.B	Notification on the use of e-invoices with tax authority's code for each arising transaction
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