
Detailed Rules for the Implementation of the Measures of the People's Republic of China for the Management of Invoices

(Issued by the Order No. 25 of the State Administration of Taxation on February 14, 2011; and amended in accordance with the Decision of the State Administration of Taxation on Amending the Detailed Rules for the Implementation of the Measures of the People's Republic of China for the Management of Invoices on December 27, 2014)

Chapter I General Provisions

Article 1 These Detailed Rules are formulated pursuant to the Measures of the People's Republic of China for the Management of Invoices (hereinafter referred to as "Measures").

Article 2 Invoices using a uniform format in the whole country shall be determined by the State Administration of Taxation (SAT).

Invoices using a uniform format within a province, autonomous region or municipality directly under the Central Government shall be determined by the state taxation bureau or local taxation bureau of the province, autonomous region or municipality directly under the Central Government (hereinafter referred to as provincial tax authority).

Article 3 The basic pages of an invoice include the stub page, the invoice page, and the page for keeping accounts (the book-keeping page). The stub page is kept by the payee or invoice issuer for future reference; the invoice page is kept by the payer or invoice addressee as an original payment document; and the book-keeping page is kept by the payee or invoice issuer as an original book-keeping document.

The tax authorities at or above the provincial level may add more pages or delete the stub page or the book-keeping page and determine the uses of the various pages in light of the invoice management situation and taxpayers' needs for business operations.

Article 4 The basic contents of invoices include: name, code, number, pages and page uses, client's name, opening bank and account number, commodity name or business item, unit of measurement, quantity, unit price, amount in words and figures, issuer, date of issuance, name (seal) of the invoice-making entity (individual), etc.

The tax authorities at or above the provincial level may determine the specific contents of the invoices in light of the needs for economic activities and invoice management.

Article 5 An invoice user may file a written request with the tax authority for using the invoices printed with the user's name, and the tax authority shall, in accordance with Article 15 of the Measures, confirm the categories and quantity of invoices printed with the user's name.

Chapter II Making of Invoices

Article 6 The invoice-making permits shall be manufactured under the supervision of the SAT, and the power to issue them shall remain with the provincial tax authorities upon examination.

The tax authorities shall be responsible for the supervision and administration of invoice-making enterprises and cancel

the invoice-making qualification of those who are ineligible.

Article 7 Nationwide uniform measures for preventing fake invoices shall be determined by the SAT, while the provincial tax authorities may issue more anti-forgery measures in their respective regions in light of the actual needs which shall be reported to the SAT for archival purposes.

Products specially designed to prevent fake invoices shall be kept in designated warehouses so as to prevent their loss. Shoddy and waste products shall be destroyed under the supervision of the tax authorities in a unified way.

Article 8 The nationwide uniform seal for supervising the manufacture of invoices is a statutory sign for the invoice management of the tax authorities. Its form, specification, contents and color shall be decided by the SAT.

Article 9 The power to decide the change of the printing plate of invoices of the whole country shall remain with the SAT, while the power to decide the change of the printing plate of invoices in a province, autonomous region or municipality directly under the Central Government shall remain with the provincial tax authority.

An announcement shall be made on the change of the printing plate of invoices.

Article 10 The tax authorities responsible for supervising the manufacture of invoices shall issue an invoice-making notice as required, and the designated invoice-making enterprise must make invoices according to the requirements.

An invoice-making notice shall bear the name of the invoice-making enterprise, the name of the invoice user, the name, code, type, pages, specification, color, quantity, starting number and ending number of invoices, time and place of delivery, etc.

Article 11 The invoice-making enterprise shall keep the finished products in designated warehouses upon required acceptance so as to prevent the loss of invoices. Waste products shall be destroyed without delay.

Chapter III Purchasing of Invoices

Article 12 The identity certificates of the handling person as mentioned in Article 15 of the Measures refers to the handling person's resident identity card, passport or any other certificates that can prove his/her identity.

Article 13 The special seal for invoice as mentioned in Article 15 of the Measures refers to a seal affixed by the invoice-using entity or individual on invoices which bears its/his/her name, tax registration number and the text "special seal for invoice".

The pattern of the special seal for invoice shall be decided by the SAT.

Article 14 The impression of the special seal for invoice provided by organizations and individuals that purchase invoices shall be preserved by the tax authorities for future reference.

Article 15 The "method of invoice purchase" contained in Article 15 of the Measures refers to such methods as supplying in bulks, purchasing the new while handing in the old, or purchasing the new while checking the old.

Article 16 The "registration book for invoice purchase" contained in Article 15 of the Measures shall include such contents as names of the organization and individual that use the invoice, industry they belong to, method of invoice purchasing, category of invoices approved for purchase, amount limit for invoice issuing, name of invoice, date of

purchasing, amount approved for purchase, starting and ending number, record of breach of rules, signature (seal) of the invoice purchaser, and tax authority(seal) that approves and issues invoices.

Article 17 The "invoice using condition" contained in Article 15 of the Measures refers to the purchasing, collecting and remaining conditions of invoices and relevant invoice issuing data.

Article 18 Where tax authorities sell invoices, invoice production costs and management fees shall be charged according to the approved charging standards, and receipts thereof shall be issued to the purchasing organizations and individuals. The collection and payment of invoice production costs and management fees shall be conducted as per relevant national regulations.

Article 19 The "written documents" contained in Article 16 of the Measures refers to relevant business contracts and agreements or other documents approved by tax authorities.

Article 20 Tax authorities and the organizations entrusted with invoice issuing on behalf shall sign an agreement which states clearly the types, objects, and contents of invoices issued on behalf, and relevant responsibilities, etc.

Article 21 The "guarantor" contained in Article 18 of the Measures refers to citizens, legal persons or other economic organizations capable of guaranteeing within the territory of the People's Republic of China.

A guarantor who agrees to provide guarantee for the organization and individual that purchase invoices shall fill out a guarantee letter. The contents thereof shall include: object, scope, time limit and responsibilities of the guarantee as well as other related matters.

The guarantee letter shall take effect only after being signed and stamped by the invoice purchaser, guarantor and tax authority.

Article 22 "Legal responsibilities shall be assumed either by guarantor or with security" contained in Clause 2 of Article 18 of the Measures means the penalty shall be paid by the guarantor or with the security.

Article 23 The specific scope for providing guarantors or paying security shall be formulated by provincial tax authorities.

Chapter IV Issuing and Safekeeping of Invoices

Article 24 The "under special circumstances invoices can be issued by the payer to the payee" contained in Article 19 of the Measures refers to the following circumstances:

When the purchasing organizations and paying obligators pay for personal items;

Other circumstances when the SAT deems necessary for the payer to issue invoices to the payee.

Article 25 Where retail sales of merchandises of small amount of money or minor services are provided to individual consumers, whether one-by-one issuing of invoices thereof can be exempted shall be decided by provincial tax authorities.

Article 26 Organizations and individuals shall issue invoices only when business activities have occurred and business income has been confirmed. No invoice shall be issued prior to the occurrence of business activities.

Article 27 After an invoice is issued, where the sold merchandise is returned and the red-character invoice needs to be issued, the original invoice thereof must be retrieved and marked with the word "invalid", or valid certificates from the other party must be obtained.

After an invoice is issued, where a discount is given, a new sales invoice needs to be issued after the original invoice thereof is retrieved and marked with the word "invalid", or a red-character invoice must be issued after valid certificates from the other party are obtained.

Article 28 When issuing invoices, organizations and individuals shall issue them by their number, fill in items in a complete, truthful and legible manner, print all pages at one single time to ensure consistent content, and affix the special seal for invoices on the invoice page and the deduction page.

Article 29 Invoices shall be issued in Chinese. Invoices in autonomous areas of minority nationalities may simultaneously be issued in a commonly-used local minority language.

Article 30 The "prescribed use areas" contained in Article 26 of the Measures refers to the areas stipulated by the SAT and provincial tax authorities.

Article 31 Organizations and individuals shall properly keep invoices. In case invoices are lost, the loss thereof shall be reported to tax authorities in writing on the current day, and the invoices shall be declared invalid on newspapers.

Chapter V Inspection of Invoices

Article 32 The "certificate for change of invoices" contained in Article 32 of the Measures shall only be used within the scope of the local county (city). Where invoices of other counties (cities) need to be recalled for examination, one shall contact the local county (city) tax authorities.

Article 33 Invoice using organizations and individuals have the right to request tax authorities to identify the authenticity of invoices. The tax authority which receives such request shall accept it and take charge of the matter, and may ask help from tax authorities supervising the manufacture of invoices should any difficulty arise.

Invoices ferreted out at invoice forging and alternating sites and dealing and housing places shall be appraised by local tax authorities.

Chapter VI Penalty

Article 34 Where taxation authorities impose penalties against acts in violation of laws and regulations on the administration of invoices, the decision concerning the administrative penalty thereof shall be notified to the party in writing; cases in violation of laws and regulations on the administration of invoices shall be filed for investigation and prosecution.

Administrative penalty related to violations of laws and regulations on the administration of invoices shall be decided by tax authorities at or above the county level; where the penalty is less than RMB 2,000, the tax office may decide on its own.

Article 35 The "announcement" contained in Article 40 of the Measures refers to the announcements tax authorities should make in tax offices, or through news media such as broadcast, TV, newspaper, magazine, network, etc. on taxpayers' violations of invoice regulations. The contents of the announcements should include: taxpayer's name, identification number, business location and details on violations of invoice management laws and regulations.

Article 36 For serious violations of laws and regulations on the administration of invoices which constitute crimes, tax authorities shall by law transfer the case to judicial organs.

Chapter VII Supplementary Provisions

Article 37 The "above" and "below" contained in both the Measures and this Detailed Rules shall be inclusive.

Article 38 This Detailed Rules shall take effect as of February 1, 2011.

• 关于修改《中华人民共和国发票管理办法实施细则》的决定

- 国家税务总局令第 37 号
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《国家税务总局关于修改〈中华人民共和国发票管理办法实施细则〉的决定》已经 2014 年 12 月 19 日国家税务总局 2014 年度第 4 次局务会议审议通过，现予公布，自 2015 年 3 月 1 日起施行。

国家税务总局局长：王军

2014 年 12 月 27 日

国家税务总局关于修改《中华人民共和国发票管理办法实施细则》的决定

为贯彻落实转变政府职能、深化行政审批制度改革精神，根据《国务院关于取消和下放一批行政审批项目等事项的决定》（国发〔2013〕19 号），国家税务总局决定对《中华人民共和国发票管理办法实施细则》作如下修改：

第五条修改为：“用票单位可以书面向税务机关要求使用印有本单位名称的发票，税务机关依据《办法》第十五条的规定，确认印有该单位名称发票的种类和数量。”

本决定自 2015 年 3 月 1 日起施行。《中华人民共和国发票管理办法实施细则》根据本决定作相应的修改，重新公布。

中华人民共和国发票管理办法实施细则

(2011年2月14日国家税务总局令第25号公布 根据

2014年12月27日《国家税务总局关于修改〈中华人民共和国发票管理办法实施细则〉的决定》修正)

第一章 总 则

第一条 根据《中华人民共和国发票管理办法》(以下简称《办法》)规定,制定本实施细则。

第二条 在全国范围内统一式样的发票,由国家税务总局确定。

在省、自治区、直辖市范围内统一式样的发票,由省、自治区、直辖市国家税务局、地方税务局(以下简称省税务机关)确定。

第三条 发票的基本联次包括存根联、发票联、记账联。存根联由收款方或开票方留存备查;发票联由付款方或受票方作为付款原始凭证;记账联由收款方或开票方作为记账原始凭证。

省以上税务机关可根据发票管理情况以及纳税人经营业务需要,增减除发票联以外的其他联次,并确定其用途。

第四条 发票的基本内容包括:发票的名称、发票代码和号码、联次及用途、客户名称、开户银行及账号、商品名称或经营项目、计量单位、数量、单价、大小写金额、开票人、开票日期、开票单位(个人)名称(章)等。

省以上税务机关可根据经济活动以及发票管理需要,确定发票的具体内容。

第五条 用票单位可以书面向税务机关要求使用印有本单位名称的发票,税务机关依

据《办法》第十五条的规定，确认印有该单位名称发票的种类和数量。

第二章 发票的印制

第六条 发票准印证由国家税务总局统一监制，省税务机关核发。

税务机关应当对印制发票企业实施监督管理，对不符合条件的，应当取消其印制发票的资格。

第七条 全国统一的发票防伪措施由国家税务总局确定，省税务机关可以根据需要增加本地区的发票防伪措施，并向国家税务总局备案。

发票防伪专用品应当按照规定专库保管，不得丢失。次品、废品应当在税务机关监督下集中销毁。

第八条 全国统一发票监制章是税务机关管理发票的法定标志，其形状、规格、内容、印色由国家税务总局规定。

第九条 全国范围内发票换版由国家税务总局确定；省、自治区、直辖市范围内发票换版由省税务机关确定。

发票换版时，应当进行公告。

第十条 监制发票的税务机关根据需要下达发票印制通知书，被指定的印制企业必须按照要求印制。

发票印制通知书应当载明印制发票企业名称、用票单位名称、发票名称、发票代码、种类、联次、规格、印色、印制数量、起止号码、交货时间、地点等内容。

第十一条 印制发票企业印制完毕的成品应当按照规定验收后专库保管，不得丢失。废品应当及时销毁。

第三章 发票的领购

第十二条 《办法》第十五条所称经办人身份证明是指经办人的居民身份证、护照或者其他能证明经办人身份的证件。

第十三条 《办法》第十五条所称发票专用章是指用票单位和个人在其开具发票时加盖的有其名称、税务登记号、发票专用章字样的印章。

发票专用章式样由国家税务总局确定。

第十四条 税务机关对领购发票单位和个人提供的发票专用章的印模应当留存备查。

第十五条 《办法》第十五条所称领购方式是指批量供应、交旧购新或者验旧购新等方式。

第十六条 《办法》第十五条所称发票领购簿的内容应当包括用票单位和个人的名称、所属行业、购票方式、核准购票种类、开票限额、发票名称、领购日期、准购数量、起止号码、违章记录、领购人签字(盖章)、核发税务机关(章)等内容。

第十七条 《办法》第十五条所称发票使用情况是指发票领用存情况及相关开票数据。

第十八条 税务机关在发售发票时，应当按照核准的收费标准收取工本管理费，并向购票单位和个人开具收据。发票工本费征缴办法按照国家有关规定执行。

第十九条 《办法》第十六条所称书面证明是指有关业务合同、协议或者税务机关认可的其他资料。

第二十条 税务机关应当与受托代开发票的单位签订协议，明确代开发票的种类、对象、内容和相关责任等内容。

第二十一条 《办法》第十八条所称保证人，是指在中国境内具有担保能力的公民、

法人或者其他经济组织。

保证人同意为领购发票的单位和个人提供担保的，应当填写担保书。担保书内容包括：担保对象、范围、期限和责任以及其他有关事项。

担保书须经购票人、保证人和税务机关签字盖章后方为有效。

第二十二条 《办法》第十八条第二款所称由保证人或者以保证金承担法律责任，是指由保证人缴纳罚款或者以保证金缴纳罚款。

第二十三条 提供保证人或者交纳保证金的具体范围由省税务机关规定。



第四章 发票的开具和保管



第二十四条 《办法》第十九条所称特殊情况下，由付款方向收款方开具发票，是指下列情况：

- （一）收购单位和扣缴义务人支付个人款项时；
- （二）国家税务总局认为其他需要由付款方向收款方开具发票的。

第二十五条 向消费者个人零售小额商品或者提供零星服务的，是否可免于逐笔开具发票，由省税务机关确定。

第二十六条 填开发票的单位和个人必须在发生经营业务确认营业收入时开具发票。未发生经营业务一律不准开具发票。

第二十七条 开具发票后，如发生销货退回需开红字发票的，必须收回原发票并注明“作废”字样或取得对方有效证明。

开具发票后，如发生销售折让的，必须在收回原发票并注明“作废”字样后重新开具销售发票或取得对方有效证明后开具红字发票。

第二十八条 单位和个人在开具发票时，必须做到按照号码顺序填开，填写项目齐

全，内容真实，字迹清楚，全部联次一次打印，内容完全一致，并在发票联和抵扣联加盖发票专用章。

第二十九条 开具发票应当使用中文。民族自治地方可以同时使用当地通用的一种民族文字。

第三十条 《办法》第二十六条所称规定的使用区域是指国家税务总局和省税务机关规定的区域。

第三十一条 使用发票的单位和个人应当妥善保管发票。发生发票丢失情形时，应当于发现丢失当日书面报告税务机关，并登报声明作废。

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第五章 发票的检查

第三十二条 《办法》第三十二条所称发票换票证仅限于在本县(市)范围内使用。需要调出外县(市)的发票查验时，应当提请该县(市)税务机关调取发票。

第三十三条 用票单位和个人有权申请税务机关对发票的真伪进行鉴别。收到申请的税务机关应当受理并负责鉴别发票的真伪；鉴别有困难的，可以提请发票监制税务机关协助鉴别。

在伪造、变造现场以及买卖地、存放地查获的发票，由当地税务机关鉴别。

第六章 罚 则

第三十四条 税务机关对违反发票管理法规的行为进行处罚，应当将行政处罚决定书面通知当事人；对违反发票管理法规的案件，应当立案查处。

对违反发票管理法规的行政处罚，由县以上税务机关决定；罚款额在 2000 元以下的，可由税务所决定。

第三十五条 《办法》第四十条所称的公告是指，税务机关应当在办税场所或者广播、电视、报纸、期刊、网络等新闻媒体上公告纳税人发票违法的情况。公告内容包括：纳税人名称、纳税人识别号、经营地点、违反发票管理法规的具体情况。

第三十六条 对违反发票管理法规情节严重构成犯罪的，税务机关应当依法移送司法机关处理。

第七章 附 则

第三十七条 《办法》和本实施细则所称“以上”、“以下”均含本数。

第三十八条 本实施细则自 2011 年 2 月 1 日起施行。

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