ICS 35.240.60
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GB



# NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

## GB/T 42965.1-2023

## Electronic invoice business data specification - Part 1: Basic elements

电子发票业务数据规范 第1部分：基本要素

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## Foreword

This document was issued on 6 August 2023 by the State Administration for Market Regulation; Standardization Administration of the PRC and takes effect on 6 August 2023.

It is a GB/T standard: recommended rather than compulsory, but it is the text a Chinese reviewer applies when assessing a submission.

It is classified under ICS 35.240.60, Chinese classification A10.

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part 1.Structure and Drafting Rules of Standardization Documents"

Drafting.

This document is Part 1 of GB/T 42965 "Electronic Invoice Business Data Specification". GB/T 42965 has released the following parts.

---Part 1.Basic elements;

---Part 2.Specific elements.

Please note that some content in this document may be subject to patents. The publisher of this document assumes no responsibility for identifying patents.

This document is proposed and administered by the State Administration of Taxation.

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## Introduction

In order to implement the "Opinions on Further Deepening the Reform of Tax Collection and Administration" issued by the General Office of the CPC Central Committee and the General Office of the State Council, comprehensively promote

Digital upgrade and intelligent transformation of tax collection and management, steady implementation of the electronic reform of invoices, and realization of electronic invoices in all fields, all links and all elements

ization and strive to reduce institutional transaction costs, this document is specially formulated.

GB/T 42965 "Electronic Invoice Business Data Specification" consists of 2 parts.

---Part 1.Basic elements. The purpose is to clarify the data elements and their attributes of the basic element information of electronic invoices.

---Part 2.Specific elements. The purpose is to clarify construction services, real estate sales, real estate operating leasing services, and vehicle and ship collection services.

Taxes, cargo transportation services, passenger transportation services, tolls, air passenger transportation services, railway passenger transportation services, differential taxation, etc.

Business electronic invoice specific element data elements and their attributes.

Electronic invoice business data specifications

Part 1.Essential Elements

## 1 Scope

GB/T 42965.1-2023 defines the data elements that make up the basic information of an electronic invoice, together with their attributes, as Part 1 of the GB/T 42965 series. Clause 4 sets out structure and presentation: how the invoice information is structured, how a data element is represented, what the basic element information is composed of, and the context directory those basic elements sit in. Clause 5 then describes the elements themselves, separated into general information and invoicing item information, and clause 6 covers the unit of measurement code. The stated field of application spans the whole life of the document - issuance, delivery, inspection and storage - not the moment of issue alone. An electronic invoice is at once a tax record, an accounting entry and a machine-readable message, and it passes between the issuer's system, the recipient's accounting software and the authority that later checks it. If those parties do not agree on which fields exist and what each one means, the invoice gets re-keyed or reconciled by hand and its value as evidence weakens. Written for ERP and accounting software vendors, invoicing platform operators, corporate finance and tax departments, and the integrators connecting them.

This document specifies the data elements and their attributes of basic element information of electronic invoices.

This document applies to the issuance, delivery, inspection and storage of electronic invoices.



## 2 Normative reference documents

The contents of the following documents constitute essential provisions of this document through normative references in the text. Among them, the dated quotations

For undated referenced documents, only the version corresponding to that date applies to this document; for undated referenced documents, the latest version (including all amendments) applies to

this document.

GB/T 7408-2005 Data elements and exchange formats Information exchange date and time representation

## 3 Terms and definitions

The following terms and definitions apply to this document.

3.1

electronic invoiceelectronicinvoice

Receipt and payment vouchers issued electronically through the Internet or other electronic communications are issued and delivered relying on electronic computer technology.

payment, inspection and storage.

3.2

data elementdataelement

A data unit whose definition, identification, representation, and allowed values are specified by a set of attributes.

[Source. GB/T 18391.1-2009,3.3.8]

3.3

Taxpayers and withholding agents are assigned nationally unique tax identification codes by the tax authorities.

Note. The taxpayer identification number is the basis for tax authorities to handle business, as well as internal and external exchange and sharing of data information, and is determined when handling corresponding registration.

3.4

Seller

Units and individuals that sell goods, provide services and engage in other business activities during the transaction process.

3.5

buyer

Units and individuals who purchase goods, receive services and engage in other business activities during the transaction process.

3.6

basic elementsbasicelement

All business electronic invoices need to have basic data elements and their attributes.