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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 42965.2-2023

Electronic invoice business data specification - Part 2: Specific elements

电子发票业务数据规范 第2部分：特定要素

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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 2 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 2.Specific elements

1 Scope

GB/T 42965.2-2023 is the part of the electronic invoice business data specification that carries the specific elements - the data elements that appear only on particular kinds of invoice, as opposed to the ones common to all of them. Clause 1 fixes the range of business covered: construction services, sales of real estate, operating leasing of real estate, vehicle and vessel tax collected on behalf of the authorities, cargo transport services, passenger transport services, tolls, air passenger transport, railway passenger transport, and taxation on the difference. For each of these the document names the data elements involved and states their attributes. Clause 4 then sets the structure of the electronic invoice and the way it is presented, and clause 3 fixes the terminology, starting with the electronic invoice itself. The reform behind the document is the move to invoices that are electronic in every field, at every link and for every element, and that only holds together if the issuing platform, the buyer's accounting system and the tax administration write and read the same fact in the same place; where each vendor shapes its own fields, invoices are re-keyed by hand and deductions stall. Written for invoicing software vendors, enterprise system integrators, large issuers and tax authorities.

This document stipulates construction services, real estate sales, real estate operating leasing services, vehicle and vessel tax collection, cargo transportation services, and passenger transportation

Electronic invoice specific element data elements for services, tolls, air passenger transport services, railway passenger transport services, differential taxation and other services and their

Attributes.

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

GB 16735-2019 Vehicle Identification Number (VIN) of road vehicles

GB/T 37346-2019 Real estate unit setting and coding rules

GA/T 543.5-2012 Public Security Data Element(5)

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.

[Source. GB/T 42965.1-2023,3.1]

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

IDcertificate

A document issued by a specific agency that proves a person's identity.

3.4

Date date

Identification of a specific calendar day. Represented by a combination of data elements such as a calendar year, a calendar month, a calendar day, or a day of the year.

[Source. GB/T 7408-2005,3.2]