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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 44554.1-2024

Requirements for electronic credential entry - Part 1: General principles

电子凭证入账要求 第1部分：总则

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Standardization Administration of the PRC**

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Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part

1.Structure and drafting rules for standardization documents" Drafting. This document is Part 1 of GB/T 44554 "Requirements for Electronic Voucher Entry". GB/T 44554 has published the following parts.

1.General. Please note that some of the contents of this document may involve patents. The issuing organization of this document does not assume the responsibility for identifying patents. This document is proposed by the State Cryptography Administration and the Ministry of Finance of the People's Republic of China. This document is jointly managed by the State Cryptography Administration and the National Accounting Informatization Standardization Technical Committee (SAC/TC524). This document was drafted by: Ministry of Finance of the People's Republic of China, State Archives Administration of the People's Republic of China, China Electronics Technology Standardization Research Institute Institute, National Cryptography Administration, Beijing Sifang Qidian Technology Co., Ltd., Beijing Shuke Network Technology Co., Ltd., PricewaterhouseCoopers Consulting (Shenzhen) Co., Ltd., Baiwang Co., Ltd., Zhejiang Nono Network Technology Co., Ltd., Beijing Dilian Technology Co., Ltd., Beijing Zhongke Jiangnan Information Technology Co., Ltd., Fujian Boss Software Co., Ltd., Aerospace Information Co., Ltd., Beijing UFIDA Government Software Co., Ltd., Kingdee Software (China) Co., Ltd., Shenzhen ZTE New Cloud Service Co., Ltd., Fujian Foxit Software Development Co., Ltd. Company, Youhong (Beijing) Technology Co., Ltd., Beijing Academy of Science and Technology, Foxit Kunpeng

(Beijing) Information Technology Co., Ltd., Shenzhen Yunheng Accounting firm, Hunan Xiangyou Technology Co., Ltd. The main drafters of this document are. Mi Chuanjun, Chen Yajun, Tong Xinhai, Xia Ji, Lin Jie, Dong Jian, Deng Gaoming, Li Fei, Wang Lei, Lü Yanjing, Che Haojia, Chen Qi, Yu Hao, Liu Dan, Feng Hui, Sun Zhen, Yu Zhenhuan, Li Fan, Wang Shaokang, Zhang Cheng, Xiao Yong, Chen Xiang, Liu Dantong, Chen Hu, Zhang Shiyuan, Yang Jiyun, Fang Jun, Liu Pingping, Shen Zilong, and Wang Lei.

All kinds of electronic accounting documents received by accounting units from outside or generated internally, including electronic invoices, financial electronic bills, Electronic ticket reimbursement vouchers, electronic itineraries, bank electronic receipts, etc., must be recorded in accordance with relevant accounting requirements when entering the account. For ease of use, according to the types of commonly used external vouchers, GB/T 44554 "Electronic Voucher Accounting Requirements" The request is intended to consist of the following parts.

1.General. The purpose is to clarify the common requirements, voucher information items, information organization requirements, sample format requirements, processing requirements and security requirements.

--- Part 2: VAT electronic invoices. The purpose is to clarify the general provisions of VAT electronic ordinary invoices and VAT electronic special invoices. Entity requirements, information item requirements, accounting data file requirements, style requirements, etc.

3.Fiscal electronic invoices. The purpose is to clarify the accounting data file requirements for the entry of fiscal electronic invoices.

4.Bank electronic receipt. The purpose is to clarify the overall requirements, information item requirements, accounting data documents, and other requirements of bank electronic receipts. Parts requirements, style requirements, etc. Requirements for electronic voucher entry Part

1 Scope

GB/T 44554.1-2024 is Part 1 of the Chinese series on entering electronic vouchers into the accounts. China has moved to fully digital invoices and receipts, and the question that follows is not how to issue them but how an accounting system may accept one as the basis of an entry: what makes an electronic voucher original rather than a copy, how duplicate reimbursement of the same voucher is prevented, and what must be kept for the auditor. Part 1 sets the general principles: the general requirements, the requirements on the electronic voucher itself, the voucher information items, the voucher types and formats, the requirements on the accounting data produced from it, and the security requirements, with an informative annex on the classification, activities and forms of vouchers and a normative annex giving the coding rules. It took effect on 23 August 2024.

This document proposes the overall requirements for electronic accounting vouchers, electronic voucher requirements, voucher information items, voucher styles and carriers, accounting According to requirements and safety requirements. This document is used to guide the formulation of standards for recording specific types of electronic accounting documents, and is also applicable to the generation, transmission and Input, receive, post and archive.

1.0

GB/T 25500 (all parts) Extensible Business Reporting Language (XBRL) Technical Specification

GB/T 27766 Two-dimensional barcode grid matrix code

GB/T 33481 Specification for the application of electronic seals in party and government agencies

GB/T 35275 Information security technology SM2 cryptographic algorithm encryption signature message syntax specification

GB/T 38540-2020 Information security technology secure electronic signature cryptography technical specification

GB/T 42133 Information Technology OFD File Application Guide DA/T

47 Requirements for long-term storage format of electronic format files

2 Normative references

The contents of the following documents constitute essential clauses of this document through normative references in this document. For referenced documents without a date, only the version corresponding to that date applies to this document; for referenced documents without a date, the latest version (including all amendments) applies to This document.

GB/T 2312 Basic set of Chinese coded character sets for information exchange

GB/T 7408.1 Date and time information exchange representation Part

3 Terms and definitions

The following terms and definitions apply to this document.

3.1 Reimbursement The process of making a list of funds received or income and expenditure accounts and submitting it to the financial department or superior for recording and verification.

3.2 credential Written evidence that records the occurrence of economic and other business matters, clarifies the responsibilities of each party involved, and can be used as a basis for accounting. Examples. invoices, fiscal notes, bank documents, etc.

3.3 Accounting Using currency as the main unit of measurement and using specialized methods, the economic and financial statements of state organs, enterprises, institutions, social groups and other organizations are