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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 44554.2-2025

Requirements for electronic credential entry - Part 2: Value added tax electronic invoice

电子凭证入账要求 第2部分：增值税电子发票

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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 2 of GB/T 44554 "Requirements for Electronic Voucher Entry". GB/T 44554 has been published in the following parts.

- Part 1: General;

- Part 2: Electronic VAT invoice;

- Part 3: Fiscal electronic receipts;

- Part 4: Bank electronic receipt.

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 submitted by the Ministry of Finance of the People's Republic of China.

This document is jointly managed by the National Accounting Informatization Standardization Technical Committee (SAC/TC524) and the State Cryptography Administration.

This document was drafted by: Ministry of Finance of the People's Republic of China, State Cryptography Administration, and China Electronics Technology Standardization Institute.

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Introduction

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 The "Requirements for Voucher Entry" is intended to consist of the following parts.

- Part 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 entry of VAT electronic ordinary invoices and VAT electronic special invoices into the accounts.

Overall requirements, information item requirements, structured data file requirements, data elements, style requirements, etc.

- Part 3: Fiscal electronic invoices. The purpose is to clarify the overall requirements for the entry of fiscal electronic invoices and the structured data of the entry information.

Document requirements, data elements, etc.

- Part 4: Bank electronic receipt. The purpose is to clarify the overall requirements for bank electronic receipt entry and the structured data file requirements.

requirements, data elements, style requirements, etc.

Requirements for electronic voucher entry Part 2: VAT Electronic Invoice

1 Scope

This document specifies the general requirements, information item requirements, structured data file requirements, data elements and samples for VAT electronic invoice entry. Form requirements.

This document applies to the generation, transmission, receipt, accounting and archiving of VAT electronic invoices containing structured data.

2 Normative references

GB/T 18284

GB/T 25500

GB/T 42965.1

GB/T 44554.1

3 Terms and definitions

The terms and definitions defined in GB/T 44554.1 and GB/T 25500.1 and the following apply to this document.

3.1 Invoice

Payment vouchers issued and collected in the purchase and sale of goods, provision or acceptance of services, and other business activities.

3.2

A VAT invoice generated, transmitted and stored through computers and other electronic devices.

Note. Includes VAT electronic ordinary invoices and VAT electronic special invoices, but does not include fully digitalized electronic invoices.

4 Abbreviations

The following abbreviations apply to this document. ID. Identity Document

5 General requirements

When VAT electronic invoices are recorded, they should meet GB/T 44554.1 and the following requirements.