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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 44554.6-2026

Requirements for electronic credential entry - Part 6: Comprehensive digital electronic invoice (railway electronic ticket)

电子凭证入账要求 第6部分：全面数字化的电子发票（铁路电子客票）

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Foreword

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 6 of GB/T 44554, "Requirements for Electronic Voucher Posting". GB/T 44554 has already published the following parts.

1.General Provisions;

2.Electronic VAT Invoices;

3.Electronic Fiscal Invoices;

4.Electronic Bank Receipts;

5.Fully Digital Electronic Invoices;

6.Fully Digitalized Electronic Invoices (Railway Electronic Tickets);

7.Fully Digitalized Electronic Invoices (Electronic Airline Ticket Itinerary Receipts);

8.Electronic Non-Tax Revenue General Payment Slip;

9.Electronic Vouchers for Centralized Treasury Payments Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was proposed by the Ministry of Finance of the People's Republic of China. This document is under the jurisdiction of the National Accounting Information Standardization Technical Committee (SAC/TC524). This document was drafted by: the Ministry of Finance of the People's Republic of China, the State Cryptography Administration, the China Electronics Technology Standardization Institute, and the State Administration of Taxation. General Administration of Customs and China State Railway Group Co., Ltd. The main drafters of this document are. Lin Qiyun, Wang Dong, Yang Haifeng, Mi Chuanjun, Chen Yajun, Lü Yanjing, Fu Yangfan, Han Ding, Cao Shan, and Xia Xiquan. Zhao Yannan, Li Chao, Wang Long, Wei Daisen, Liu Dantong, Shi Lei, Zeng Zeng, Duan Hongyong, Wan Junjie, Chen Pei, Song Ying, Xiao Yong, Deng Gaoming, Hu Xiaofeng.

Accounting documents in electronic form received by the accounting unit from external sources or generated internally, including electronic invoices and electronic fiscal receipts. Electronic ticket reimbursement vouchers, electronic itineraries, and electronic bank statements should be recorded separately in accordance with relevant accounting regulations when making accounting entries. Structured data files for accounting entries are created and archived. For ease of use, they are formatted according to commonly used external voucher types, in accordance with GB/T 44554 "Electronic Vouchers". The "Accounting Requirements" are proposed to consist of the following nine parts.

1.General Provisions. The purpose is to clarify the general requirements, information items, information organization requirements, and sample requirements for different types of electronic vouchers. Requirements for format, processing, and safety.

2.Electronic VAT Invoices. The purpose is to clarify the accounting procedures for general electronic VAT invoices and special electronic VAT invoices. The overall requirements, information item requirements, structured data file requirements for accounting information, data elements, and style requirements, etc.

1 Scope

GB/T 44554.6-2026 is the Chinese national standard covering booking a railway e-ticket as an accounting document - the fields the fully digital invoice carries, the verification against the tax system, the duplicate control and the archiving, on what is probably the single most common expense claim in the country. Part 6 of the series, first edition, issued and in force on 28 January 2026, under the Ministry of Finance. It was issued on 28 January 2026 and has been in force since 28 January 2026, as a first edition. The document is under the responsibility of the Ministry of Finance. This page is published from the official record of the 2026 edition; the clause text of a standard this recent is not yet in circulation, and the figures, limits and tables it contains are those of the document itself, delivered in full with the English translation.

This document specifies the general requirements, structured data file requirements, and data entry procedures for fully digitized electronic invoices (railway electronic tickets). According to the elements. This document applies to the generation, receipt, accounting, verification, and information utilization of fully digital electronic invoices (railway electronic tickets).

2 Normative references

The contents of the following documents, through normative references within the text, constitute essential provisions of this document. Dated citations are not included. For references to documents, only the version corresponding to that date applies to this document; for undated references, the latest version (including all amendments) applies. This document.

GB/T 25500 (All Parts) Extensible Business Reporting Language (XBRL) Technical Specification

GB/T 44554.1 Requirements for Electronic Voucher Posting Part

3 Terms and Definitions

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

3.1 ticket) Payment vouchers or reimbursement vouchers corresponding to railway electronic tickets generated, transmitted, processed, and stored through electronic devices such as computers.

Note. Abbreviated as "railway electronic ticket", the railway electronic ticket in this article refers to the railway electronic ticket in the form of a fully digital electronic invoice.

4.Abbreviations The following abbreviations apply to this document. OFD. Open Fixed-layout Document

5.General Requirements When electronic railway tickets are credited, they should meet the requirements of GB/T 44554.1 and the following criteria.

a) Parse the XBRL format structured data file embedded in the OFD (electronic ticket) format file of the railway electronic ticket. It contains the elements specified in 7.3;

b) Generate a structured data file for accounting information that meets the requirements of Chapter 6, containing the data elements from 7.4;

c) Meet the relevant requirements for electronic accounting record management.