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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 44554.7-2025

Requirements for electronic credential entry - Part 7: Comprehensive digital electronic invoice (air transport ticket itinerary)

电子凭证入账要求 第7部分：全面数字化的电子发票（航空运输电子客票行程单）

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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 7 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 Digitalized 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. The General Administration of Customs and the Civil Aviation Administration of China. The main drafters of this document are. Lin Qiyun, Wang Dong, Yang Haifeng, Mi Chuanjun, Chen Yajun, Lü Yanjing, Qiu Yang, Zhou Hao, Zheng Jieyan, and Xiong Yanhua. Li Li, 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 44554.7-2025 is the Chinese national standard covering the air ticket itinerary receipt as an accounting document. With the railway ticket of Part 6 it covers the two commonest travel expenses in the country. The part fixes the fields the voucher carries, its verification against the issuing system, the duplicate control that stops the same document being claimed twice, and the archiving. It is one of the parts of GB/T 44554 issued together, and it took effect on the day it was issued. It was issued on 31 December 2025 and has been in force since 31 December 2025, as a first edition. This page is published from the official record of the 2025 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 for the accounting of fully digitized electronic invoices (electronic airfare itinerary slips) and the structured data format. Component requirements and data elements. This document applies to the generation, receipt, accounting, verification, and information processing of fully digitized electronic invoices (electronic airfare itinerary receipts). use.

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 Domestic airlines and sales agents provide passenger transportation services and, in accordance with tax authorities' regulations, submit data to service purchasers in the form of electronic messages. The receipt for payment issued by the buyer.

Note. Abbreviated as "electronic itinerary", the electronic itinerary in this article refers to the electronic air transport ticket itinerary 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 travel itineraries are recorded, they should meet the requirements of GB/T 44554.1 and the following.

a) Parse the XBRL format structured data file embedded in the OFD (Electronic Itinerary Document) layout file; structured data file package. Contains elements from 7.3;