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**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 44554.8-2025

**Requirements for electronic credential entry - Part 8: Electronic
non-tax payment voucher**

电子凭证入账要求 第8部分：电子非税收入一般缴款书

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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 8 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, and the China Electronics Technology Standardization Institute. The main drafters of this document are. Lin Qiyun, Wang Dong, Yang Haifeng, Mi Chuanjun, Cui Huaigu, Chen Yajun, Lü Yanjing, Li Chao, Wang Long, and 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 44554.8-2025 is the Chinese national standard covering the non-tax government receipt as an accounting document - fees, fines, administrative charges and the rest of what a citizen or a company pays the state outside the tax system. 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, structured data file requirements, and data elements for recording electronic non-tax revenue general payment slips. This document applies to the generation, receipt, accounting, verification, and information utilization of electronic non-tax revenue general payment slips.

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 Non-tax payment voucher Issued in accordance with regulations by the collecting unit when collecting non-tax revenue, this document serves as a general voucher for the centralized collection and management of non-tax revenue by the national treasury, and constitutes a payment receipt. And payment receipt function.

3.2 Electronic non-tax payment voucher Non-tax revenue general payment slips are issued, stored, transmitted, and received in the form of digital messages using computer and information network technologies.

Note. Abbreviated as "electronic payment slip".

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

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

a) Parse the structured data file in XBRL format embedded in the OFD or PDF version of the electronic payment slip, including data element symbols.