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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 44555-2024

Electronic credential - Technical requirements for encapsulation of accounting archives

电子凭证 会计档案封装技术要求

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Foreword

This document is based on the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part

1.Structure and drafting rules for standardization documents" Drafting. 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 and coordinated by the National Cryptography Administration. This document was drafted by: State Archives Administration of the People's Republic of China, China Electronics Technology Standardization Institute, State Cryptography Administration, Ministry of Finance of the People's Republic of China, Beijing Sifang Qidian Technology Co., Ltd., Beijing Shuke Wangwei Technology Co., Ltd., PricewaterhouseCoopers Consulting (Shenzhen Shenzhen) Co., Ltd., Baiwang Co., Ltd., Beijing Dilian Technology Co., Ltd., Beijing Zhongke Jiangnan Information Technology Co., Ltd., Fujian Bosi Software Co., Ltd., Aerospace Information Co., Ltd., Shandong Academy of Agricultural Sciences, Beijing Academy of Science and Technology, Beijing UFIDA Government Software Co., Ltd., Kingdee Software (China) Co., Ltd., Shenzhen ZTE New Cloud Service Co., Ltd., Fujian Foxit Software Development Co., Ltd., Youhong (Beijing) Technology Co., Ltd., Foxit

Kunpeng (Beijing) Information Technology Co., Ltd., and Shenzhen Yunheng Accounting Firm. The main drafters of this document are. Che Haojia, Chen Yajun, Li Fei, Zhang Jing, Wei Guohong, Cheng Zhu, Dong Jian, Deng Gaoming, Wang Lei, Lü Yanjing, Chen Qi, Yu Hao, Liu Dan, Feng Hui, Yu Zhenhuan, Li Fan, Zhang Cheng, Xiao Yong, Chen Xiang, Liu Dantong, Wang Shaokang, Zhang Shiyuan, Yang Jiyun, Fang Jun, Liu Pingping, Wang Lei, Shen Zilong. Technical requirements for packaging of electronic voucher accounting files

1 Scope

GB/T 44555-2024 sets the technical requirements for encapsulating electronic accounting vouchers into archives in China. Chinese accounting has moved decisively to electronic vouchers, the fully digital invoice above all, and the legal requirement to retain accounting records for years then becomes a technical problem: the archive must keep the voucher, its metadata, its signatures and the evidence of their validity together in one package that can still be opened and verified long after the systems that created it are gone. The standard sets the general requirements, then the file organisation requirements, what the information system must provide and how the records are sorted and grouped, and then the packaging requirements themselves, the structure of the package, the metadata it must carry, the placement of the voucher files and their attachments, the digital signatures and timestamps and the integrity protection of the whole. For any Chinese enterprise, accounting software vendor or archive service, this is the format that makes an electronic accounting archive admissible. It took effect on 23 August 2024.

This document specifies the general requirements for electronic accounting archive packaging, archive sorting requirements, and archive packaging requirements, and gives the accounting archive Package structure. This document applies to the organization, analysis and utilization of electronic accounting archive information packages.

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

GB/T 33190 Electronic document storage and exchange format format document

GB/T 33476 (all parts) Specification for the format of electronic official documents of party and government agencies

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

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

GB/T 44554.1 Requirements for electronic voucher entry Part

3 Terms and definitions

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

3.1 documentformat The organization of document content and presentation style.

Note. Document formats generally follow certain standards.

3.2 Accounting records formed, transmitted, received and stored through computers and other electronic devices.

3.3 accounting softwareaccountingsoftware Computer application software used for accounting work. [Source: GB/T 24589.1-2010 Definition 3.1]

3.4 business system In addition to accounting systems, other office automation systems that generate electronic accounting documents, reimbursement systems, contract management systems, enterprise resource Planning systems and other information systems.

3.5 Components The process of clarifying the composition of a document and sorting the documents within it as required.