

➤ **Q: What are the rules governing the printing of invoices?**

A: The special vat invoices shall be printed by the enterprise designated by the state administration of taxation. Other invoices shall be printed by the enterprises designated by the competent tax department at provincial level. It is prohibited to privately print, falsely print or forge invoices.

The anti-forgery products for invoices shall be produced by the enterprise designated by the state administration of taxation. It is prohibited by law to produce invoice anti-forgery products illegally.

The tax department monopolizes the administration of invoice printing. The tax department shall issue the invoice printing permit to the qualified enterprises after strict examination on the qualification of the enterprises for printing the invoices.

The tax department shall conduct regular inspection on the enterprises printing invoices and the enterprises producing anti-forgery products. Once found any deviation from the specified conditions, the enterprises shall be deprived of the qualification of printing invoices or of producing anti-forgery products.

The invoices should also be printed with the nation wide unified invoice monitor stamp that is the statutory symbol of the administration over invoices by the tax department. The pattern of the stamp and layout of invoice shall be determined by the state administration of taxation. The invoice monitor stamp shall be prepared by the tax department at provincial level. It is prohibited to forge the invoice monitor stamp.

The invoices shall change pattern on irregular basis. The specific time, contents and requirement for the change of pattern shall be determined by the state administration of taxation.

The invoice printing enterprises should set up invoice printing management system and measures for storage of invoices in conformity with the uniform rules of the tax department. The enterprises should assign special persons for the use and management of the invoice monitoring stamp and the anti-forgery products in particular.

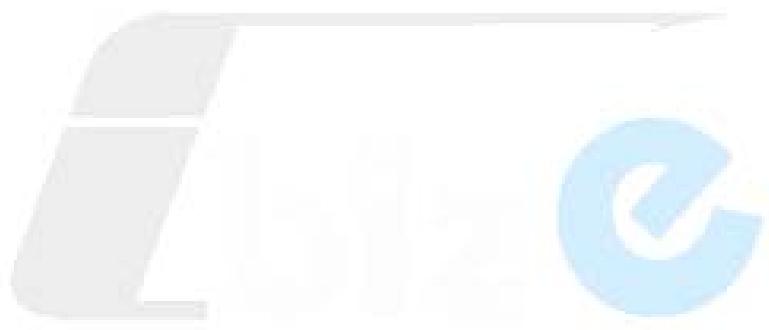
The invoice printing enterprises should print the invoices according to the pattern and quantity of invoices approved by the competent tax department.

Except for special vat invoices, the invoices used by various units and individuals within one administrative jurisdiction at provincial level should be printed within their own province

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(autonomous region or municipality directly under the state council). Where it is necessary to print the invoices in other province (autonomous region or municipality directly under the state council), it has been agreed after the competent tax department at provincial level of their own location consults the competent tax department at provincial level in other jurisdiction and the invoices shall be printed in the enterprises designate by the competent tax department at provincial level in other jurisdiction. It is prohibited to print invoices outside China.

The units with fixed places of production or business operation, with perfect accounting and invoice management system and with large use of invoices may apply for self-printing the invoices with their names in the invoices. Where the unified patterns of invoices fail to meet the need of businesses, the units may also design the pattern of invoices by their own. The self printing or designing of invoices have to be approved in advance by the competent tax department at or above county level.



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