

➤ **Q: How to inspect on invoices?**

A: In invoice administration, the tax department may inspect on the printing, purchasing, issuance, obtaining and storage of invoices, take out invoices for checking, reading or copying the vouchers and documents related to invoices, and inquire the parties concerned about anything concerning invoices. In investigating the cases of invoices, the tax department may take notes, tape record, video record, take photo or duplicate the materials relevant to the cases. In conducting invoice inspection, the tax officers should show their tax inspection card.

The units and individuals printing or using invoices should accept the inspections by tax department by law, report the truth and provide relevant information. They should not refuse or hide anything relevant.

When the tax department needs to take out the invoices issued for check-up, the tax department should issue to the units and individuals under check-up the invoice replacement vouchers that have the same effect as the invoices taken out. The invoice replacement vouchers should only be used within the count (or city). In case of need to take out the invoices of other county (city) for check-up, the tax department should contact the competent tax department of other county (city) and issue the invoice replacement vouchers of the county (city) concerned.

When needing to take out blank invoices for check-up, the tax department should write out receipt. If no problem is found after check-up, the invoices should be returned immediately. Where the tax department has doubt in inspection about the tax-related invoices or vouchers obtained from outside China, the tax department may request the relevant units and individuals to provide the proof of overseas notary institutions or certified public accountants. After verification on the proof, the invoices or vouchers obtained from abroad may be used as accounting vouchers.

In case of needing to cross check on the counterfoil copy and the invoice copy in invoice inspection, the tax department may send the invoice cross-check card to the unit and individual holding the counterfoil copy or the invoice copy. The relevant unit and individual should truthfully fill in the card and send the card back within 15 days after receipt of the blank card.

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