

➤ **Q: How to issue invoices?**

A: When the units and individuals engaged in sales of goods, provision of services and other business activities receive payment for businesses, the receiving party of the payment should issue invoice to the paying party. In special circumstances (such as when the purchasing units and withholding agents pay to individuals), it is the paying party that issues invoice to the receiving party.

When making payment for purchasing goods, receiving services and other business activities, various units' individuals of production or business operation should obtain invoices from the recipient of the payment and should not request to change the name of goods and item and the amount of payment.

The invoices should be filled in truthfully on all copies at one instance by each column according to the prescribed time order and limit, and should be put on the financial stamp or special stamp for invoice use of the units.

The issuances of invoices by means of computers have to be approved by the competent tax department, and the pre-printed external invoices under monitor by tax department have to be used. The counterfoil copy after issuance should be bound in volume by order number.

In case of need to issue red character invoices due to sales return after issuance of invoices, the previous invoices have to be taken back and put 'invalid' on, or the valid documents have to be obtained from the other party. In case of sales discount, invoice should be re-issued after taking back the previous invoice and putting 'invalid' on it.

The invoices not in conformity with rules (such as not monitored by tax department, not completely filled in, contents being not true, handwriting not clear, without financial stamp or special stamp for invoice use, forged, 'invalid') should not be used as documents for financial write-off. Any unit or individual has the right to refuse them.

The issuance of invoices generally is limited to the province (autonomous region or municipality directly under the state council) of the purchasing units and individuals. The competent tax department at provincial level may formulate the rules governing the issuance of invoices across city, county within its province (autonomous region or municipality directly under the state council.). Without approval by the tax department, any unit or individual is not allowed to carry mail or transport blank invoices cross the border of the area specified by law. It is prohibited to carry mail or transport blank invoices outside China.

No unit or individual shall be allowed to lend, transfer or issue on other's behalf the invoices.

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Without approval by the tax department, it is not allowed to take a book of invoices apart from use and it is not allowed to expand at discretion the scope of use of professional invoices.



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