

➤ **Q: How to purchase invoices?**

A: The various units and individuals having received the tax registration certificates after making tax registration by law may apply to the competent tax department for purchasing the invoices. The purchasing units and individuals should, at the time of submitting the application, provide the identification (such as resident identification card, passport or work identification card) of the sole person handling invoices, the tax registration certificate or other relevant documents, financial stamp or the pattern of the special stamp for invoice use. After check by the competent tax department, they will be given the invoice purchasing recording book. The invoice purchasing units and individuals may purchase invoices from the competent tax department according to the type of invoices, quantity and approaches as verified in the invoice purchasing recording books. The units and individuals purchasing special vat invoices should also provide the tax registration certificates (attached sheets) with the special stamp for identifying normal vat taxpayers. Those small vat taxpayers and those who are not vat taxpayers can not purchase special vat invoices.

The units and individuals who do not need to make tax registration by law may apply to the competent tax department for purchasing the invoices according to rules if they need to purchase invoices.

The units and individuals needing to use invoices temporarily may directly apply to the competent tax department for that, and at the same time they should provide the written proof for purchases and sales, provision and receipt of services or other business activities. In case of need to pay taxes by law, the competent tax department should collect the tax due at the time of issuing the invoices.

For temporary business activities in other provinces (autonomous regions or municipalities directly under the state council), the units and individuals may, upon the documents of the competent tax department of their location, apply to the competent tax department where the business activities take place for purchasing the invoices of the jurisdiction where the business activities take place. The measures for invoice purchases for cross-city or county business activities within one's own province (autonomous region or municipality directly under the state council)

For the units and individuals from other province (autonomous region or municipality directly under the state council) coming to conduct temporary business activities in its province, the tax department may request them to provide guarantors, or to pay maximum of 10000 Yuan guaranty payment in relation to the face value limit of the invoices and the quantity of invoices purchased, and instruct them to give back and write off the invoices within certain time. The guaranty obligation of the guarantors shall be lifted or the guaranty payment shall

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be returned is the invoices are given back and written off in time. Otherwise, the guarantors shall be undertaking the legal responsibility or the legal responsibility shall be met by the guaranty payment. When receiving the guaranty payment, the tax department should issue a receipt for that.

Where the taxpayers or withholding agents engaged in production, business operation refuse to accept the treatment of the tax department on their tax violence, the tax department may take over the invoices or stop selling invoices to them.



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