

➤ **Q: How to store invoices?**

A: The invoice issuing units and individuals should establish invoice use restoring system, set up invoice recording books, and periodically report to the competent tax department about the use of invoices. The invoices should be stored and kept according to the rules by the tax department, and should not be lost or damaged at discretion. In case of invoice lost, it should be reported on the same day of losing to the competent tax department and announced in newspapers, magazines or other media the invalidity of the invoice. The counterfoil copies of invoices and the invoice recording books should be kept for five years. After five years, they may be destroyed after check by the competent tax department. In going through the formalities of change or cancellation of tax registration, the parties concerned should go through the formalities of change or cancellation of invoices and invoice purchasing books at the same time.



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