



税务快讯

扩大增值税专用发票电子化实行范围



因我不同
成就不凡
始于1845

继2020年9月1日起逐步在宁波、石家庄和杭州三地开展增值税专用发票电子化（简称“专票电子化”）试点后，国家税务总局近日下发2020年第22号公告，明确从2020年12月21日起，分两步将专票电子化的实行范围推广至全国范围内的新办纳税人。

《公告》要点

1. 推广日期和地区

各地的新办纳税人按以下时间表实行专票电子化，受票方范围为全国。具体的新办纳税人实行范围由相应的省、自治区、直辖市和计划单列市税务局确定。

- **2020年12月21日起** - 天津、河北、上海、江苏、浙江、安徽、广东、重庆、四川、宁波和深圳
- **2021年1月21日起** - 北京、山西、内蒙古、辽宁、吉林、黑龙江、福建、江西、山东、河南、湖北、湖南、广西、海南、贵州、云南、西藏、陕西、甘肃、青海、宁夏、新疆、大连、厦门和青岛

2. 电子与纸质专票并行

实行专票电子化的纳税人需要开具增值税专用发票时，可以选择开具电子专票或纸质专票。但是，受票方索取纸质专票的，开票方应当开具纸质专票。

电子专票采用电子签名代替发票专用章，属于增值税专用发票，其法律效力、基本用途、基本使用规定等与纸质专票相同。

税务机关按照电子专票和纸质专票的合计数，为纳税人核定增值税专用发票领用数量，并且电子专票和纸质专票的最高开票限额应当相同。

3. 税务 UKey 申领

自各地专票电子化实行之日起，本地区需要开具纸质或电子增值税发票（包括普通发票和专用发票）、纸质机动车销售统一发票和纸质二手车销售统一发票的新办纳税人，统一领取税务 UKey 开具发票。税务机关向新办纳税人免费发放税务 UKey，并依托增值税电子发票公共服务平台，为纳税人提供免费的电子专票开具服务。

4. 开具红字电子专票

纳税人开具电子专票后，发生销货退回、开票有误、应税服务中止、销售折让等情形，需要开具红字电子专票的，分以下两种情形操作：

1) 购买方已将电子专票用于申报抵扣

- 由购买方在增值税发票管理系统中填开并上传《开具红字增值税专用发票信息表》（简称《信息表》），填开《信息表》时不填写相对应的蓝字电子专票信息。此外，购买方应当按照《信息表》所列增值税税额从当期进项税额中转出，待取得销售方开具的红字电子专票后，与《信息表》一并作为记账凭证。
- 销售方凭税务机关系统校验通过的《信息表》开具红字电子专票，在增值税发票管理系统中以销项负数开具。红字电子专票应与《信息表》一一对应。

2) 购买方未将电子专票用于申报抵扣

- 销售方在发票管理系统中填开并上传《信息表》，填开《信息表》时应填写相对应的蓝字电子专票信息。
- 销售方凭税务机关系统校验通过的《信息表》开具红字电子专票，在增值税发票管理系统中以销项负数开具。红字电子专票应与《信息表》一一对应。

相较于红字纸质专票开具流程，纳税人在开具红字电子专票时，无需追回原先已经开具的专用发票，有望降低其日常运营成本。

建议

早在今年 7 月，《国务院办公厅关于进一步优化营商环境更好服务市场主体的实施意见》（国办发〔2020〕24 号）中指出，2020 年底前基本实现增值税专用发票电子化。此后，专票电子化的进程一直是纳税人最为持续关注的热点话题之一（参见[玩转“电子专票”，尽在德勤 Digital T-Suite](#)）。

此次公告的发布，明确了新办纳税人专票电子化在全国范围内推行的具体时间表。建议相关企业根据公告要求采取必要措施以开展电子专票的开具和管理工作。对于非新办纳税人而言，何时能够开具电子专票目前虽然没

有明确的时间表，但预期也不会太久。因此，我们也建议此类企业开始考虑为专票电子化进行内部税务流程的优化和改进工作，具体包括：

- 从企业自身业务角度出发，分析专票电子化对于日常开票和收票流程的影响，并进行相应的流程改进和优化方案的讨论和落实；
- 专票电子化将为企业通过发票电子数据分析赋能企业进行风险管控和税务管理带来可能性，因此企业应结合本行业和自身特点，为运用发票电子数据进行准备；
- 对于业务和流程复杂的企业来说，可以寻求第三方解决方案进行专票电子化的日常开具和管理工作，并考虑进一步打通税局平台和企业ERP系统之间的最后一公里；
- 专票电子化和税务信息自动化系统的广泛应用还将为税务集中化管理提供技术基础，所以企业可以结合自身需求，从成本、效益和风险管理等角度综合考虑启用税务共享，或者税务运营外包的新模式（包括增值税发票的开具、税务的申报、日常管理咨询等）。

德勤将继续密切关注后续与专票电子化有关的法规更新，欢迎各企业与我们联系，了解专票电子化的相关最新动态。

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Tax Newsflash

More taxpayers allowed to issue electronic VAT special invoices

On 20 December 2020, China's State Taxation Administration (STA) issued Bulletin 22 announcing that newly registered Chinese VAT payers in 11 regions may issue electronic VAT special invoices as from 21 December 2020, and newly registered VAT payers in other domestic regions may do as from 21 January 2021.

Background

In most situations where a Chinese company purchases goods or services on which VAT must be paid from a domestic seller, the company must obtain a VAT special invoice from the seller if the company would like to claim a credit for the relevant input VAT. The STA has an electronic VAT invoice management system and all VAT special invoices must be issued and tracked by the system.

Previously, all VAT special invoices had to be issued in physical form (i.e., paper invoices). However, a pilot program was introduced on 1 September 2020 allowing taxpayers in the cities of Hangzhou, Ningbo, and Shijiazhuang to issue electronic VAT special invoices.

Highlights of Bulletin 22

Schedule

Newly registered Chinese VAT payers in all domestic regions may issue electronic VAT special invoices according to the schedule below:

- As from 21 December 2020: Anhui, Chongqing, Guangdong, Hebei, Jiangsu, Ningbo, Shanghai, Shenzhen, Sichuan, Tianjin, and Zhejiang; and
- As from 21 January 2021: Beijing, Dalian, Fujian, Gansu, Guangxi, Guizhou, Hainan, Heilongjiang, Henan, Hubei, Hunan, Inner Mongolia, Jiangxi, Jilin, Liaoning, Ningxia, Qingdao, Qinghai, Shaanxi, Shandong, Shanxi, Tibet, Xiamen, Xinjiang, and Yunnan.

The regional tax authorities may introduce further requirements for newly registered VAT payers to issue electronic VAT special invoices.

Electronic versus paper invoices

The relevant newly registered Chinese VAT payers may issue VAT special invoices in either physical or electronic form. However, the VAT payer must issue such invoice in physical form if the purchaser requests a physical invoice.

Bulletin 22 provides that an electronic VAT special invoice has the same legal effect as a paper invoice. Unlike a paper invoice, an electronic invoice does not bear an official invoice stamp to certify the authenticity

of the invoice; instead, a digital signature is used for invoice recipients to verify the authenticity of such invoice.

The control measures applicable to paper VAT special invoices also apply to electronic invoices. For example, when tax authorities are in the process of determining whether the number of VAT special invoices issued by a VAT payer in an assessment period reaches a prescribed limit, both the paper and electronic invoices are taken into consideration. In addition, a VAT payer is not allowed to issue a paper VAT special invoice showing a sales amount greater than certain limit set by the tax authorities; such limit also applies to electronic VAT special invoices issued by the VAT payer.

Issuance of electronic VAT special invoices

The STA has updated the VAT invoice management system with an electronic platform to assist VAT payers in issuing, printing, and delivering electronic invoices. The relevant VAT payers are given a USB security key (UKey) to log into the system in order to issue electronic VAT special invoices. The software and the UKey are provided free of charge.

For sales returns and allowances, the relevant VAT payers may issue electronic VAT special invoices showing a negative sales amount (i.e., electronic "red-letter" VAT special invoices) for the purpose of reversing (in whole or in part) a sale where the electronic VAT special invoice already has been issued.

- Where an electronic VAT special invoice was issued for an original purchase and the input VAT has been credited by the purchaser, the purchaser must add back the input VAT that has been credited and complete a form in the invoice management system in order to have a red-letter invoice issued. The seller may issue such invoice after the form has been verified by the system.
- Where an electronic VAT special invoice was issued for an original purchase and the input VAT has not been credited by the purchaser, the seller must complete a form in the invoice management system. The seller may issue such invoice after the form has been verified by the system.

The issuance of electronic red-letter VAT special invoices is more streamlined than issuance in physical form, since the seller usually must collect the corresponding paper invoices from the purchaser before it can issue the red-letter invoices.

Comments

The introduction and promotion of electronic invoices is one of the key tasks of the tax authorities, which aims to reduce business expenditures by saving the printing, delivery, and storage costs of paper invoices. In the future, the issuance of electronic VAT special invoices likely will be extended to all VAT payers.

Businesses that can issue electronic VAT special invoices should consider taking the following steps:

- *Analyze the impact and consider improvements to the current invoice management process.* For example, since a VAT payer now may issue such invoices remotely, the VAT payer can consider centralizing the invoicing team in one location or even outsource the function to external suppliers.
- *Evaluate enterprise resource planning (ERP) readiness and consider necessary system tailoring or other technology solutions.* For large businesses whose operational process is relatively complex and involves a significant amount of invoicing work on a daily basis, such businesses should consider seeking system experts' help to evaluate whether their daily invoicing needs could be well supported by the current corporate ERP system. Where necessary, businesses may need to conduct system tailoring or consider other technology solutions (e.g., switching to electronic invoicing platforms of third-party vendors or self-developing a tailor-made invoicing platform).
- *Explore opportunities for invoice data collection and utilization.* The introduction of electronic invoices could enable businesses to easily collect the electronic data from such invoices. Businesses should consider how to utilize such data for tax management and risk control purposes in the future.

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