



## 税务快讯

### 三地全电发票试点方案解读

因我不同  
成就不凡

始于 1845

2021 年 11 月 30 日，广东省税务局、上海市税务局、内蒙古自治区税务局先后发布《关于开展全面数字化的电子发票试点工作的公告》（以下简称“《公告》”），明确自 12 月 1 日起，依托全国统一的电子发票服务平台，试点开展全面数字化的电子发票（以下简称“全电发票”），24 小时在线免费为纳税人提供全电发票开具、交付、查验等服务，实现发票全领域、全环节、全要素电子化。

此次试点是税务机关落实《关于进一步深化税收征管改革的意见》，全面推进税收征管数字化升级和智能化改造，降低征纳成本的重要举措。本次公告内容，对比之前纸质或电子发票管理办法发生重大变化，对未来税收征管的影响深远。德勤中国作为长期服务于税务及数字化领域的专业机构，第一时间对《公告》进行解读，并深入分析全电发票对纳税人的预期影响。

#### 主要变化

##### 新发票种类

基于平稳有序推进试点工作的考虑，本次试点的全电发票是在现有基础上的新增票种。这意味着，增值税发票在未来的一段时间内将同时存在 6 类票种，包括增值税专用发票、增值税普通发票、增值税电子专用发票、增值税电子普通发票、电子发票（增值税专用发票）和电子发票（普通发票）。上述最后 2 类即为本次全电发票下新增票种。

##### 去特定版式

相较于现行的增值税电子普通发票和新办纳税人开具的增值税电子专用发票，全电发票可选择以数据电文形式交付，不再要求 PDF、OFD 等特定版式，允许企业自定义发票要素，并取消发票联次概念。目前使用的 OFD 格式电子发票将逐步退出历史舞台。

### 去专用设备

通过以通用数字证书取代目前金税盘、税控盘、税务 UKey 等专用税控设备，纳税人不仅可以在电脑网页端开具全电发票，还可在电子发票服务平台全部功能上线后，通过客户端、移动端随时随地开具全电发票。

### 授信制额度

依托动态“信用+风险”体系，税务机关依据纳税人的风险程度、纳税信用等级、实际经营情况等因素，对试点企业在一个自然月内的开票总金额实行额度管理，取消原先开票限额与领票份数的约束。

### 赋码式领票

此次试点通过“赋码制”取消特定发票号段申领环节，在发票信息生成后，系统自动分配唯一的发票号码，使得企业无需像以往实践中那样对空白发票进行管理，降低了管理成本。结合已生成的全电发票票面信息，未来发票号码很可能由“年份+地区+流水号”组成。

### 新交付手段

与原来的电子发票模式下发票版式文件通过邮件或短信的交付手段不同，全电发票模式采用“税务数字账户”作为交付入口。全电发票开具后，发票信息会自动同时发送至开票方与受票方的“税务数字账户”，受票方企业即可查询、下载。同时，有条件的企业可依托接口技术手段，从“税务数字账户”中自动获取全量发票数据。

### 多状态跟踪

与现行进项发票管理维护发票用途状态相比，本次全电发票试点额外增加了对发票“入账状态”的管理。该做法有助于推动入账归档一体化，支持未来与大型企业 ERP 等财务软件直接对接，实现发票报销、入账、归档一体化操作。同时，开票方通过“税务数字账户”也可实时跟踪受票方的发票使用情况（如是否已勾选）。

### 新红票流程

全电发票“入账状态”也对红字发票开具流程产生影响。未做用途确认和入账确认的，无需《红字发票信息确认单》，开票方全额开具红字全电发票；已做用途确认或入账确认的，增加开票方发起红冲流程模式，即开票方或受票方均可发起冲红流程。经对方确认后，生成《红字发票信息确认单》，开票方全额或部分开具红字全电发票。

## 对企业的影响

随着全电发票的推出，税务机关可完整掌握从开具、传递、入账、抵扣到归档的发票全生命周期信息链条。全电发票不仅对税收征管的数字化升级和智能化改造影响深远，对企业财税管理也带来了新机遇和新挑战。我们总结了本次改革对企业的多方面影响，以便大家提前规划并充分应对。

### 开票便捷性

在全电发票模式下，取消了“领票环节”、“发票份数”、“发票号段”、“发票限额”以及“开票介质”等概念和要求，这些举措实现了

未来发票开具的“零前置”，大大减轻操作人员工作量，极大提升发票开具效率。

### 开票时点

开票的便捷性亦将推动开票模式变化，以“受票方要求”为驱动的传统实践开票模式可转变为以“开票方交易确认收入”为驱动的新型开票模式。未来可能的场景下，交易（收入确认）一旦发生，销售方随即开票，并可接受票方要求的时点交付。收入确认与发票开具的时间性差异可能大幅降低，对“未开票收入”的跨期调整操作预计会显著减少。

### 开票集中管理

虽然新办纳税人增值税电子专用发票已突破传统纸质发票的地域限制，但仍受税务 UKey 需要就地管理的要求所限。在全电发票模式下，企业完全摆脱了对开票介质（如税盘，UKey）的依赖，为实现集中开票创造了有利条件，打通了物理和地理上的障碍。

### 发票信息使用场景

传统发票模式下，发票信息强调对财税合规管理要求的满足，企业内部管理所需信息受限于发票版式往往只能在备注栏体现。全电发票模式下，开票方与受票方都可在电子发票基本信息要素的基础上，扩展企业自定义标签，如合同编号、订单号、发货号、凭证号、利润中心等，此类信息的添加可更好满足企业内部管理诉求，推动“业财税票”数据的全面贯通和有序流动。

### 发票入账方式

由于取消了版式文件限制，受票方可通过技术手段接入电子发票服务平台，在获取全电发票数据后，凭借“发票号”信息即可完成入账，无需提交发票电子件，进一步提升发票入账的处理效率。

### 发票入账状态管理

本次全电发票试点额外增加了对发票“入账状态”的管理，进一步要求企业在内部系统中准确记录并反映发票入账情况，并与电子发票服务平台保持同步更新。对发票入账状态的管理要求带来了对企业财务系统升级改造的新诉求。

### 企业凭证归档

全电发票模式与会计档案无纸化方案紧密关联，我们预测未来归档可能会有三种模式：1) 以税务机关电子发票服务平台生成的电子件为归档依据（PDF 格式，仅含有发票基本要素）；2) 将开票方提供的电子件直接作为交易双方归档原件；3) 受票方在收到发票数据报文后按照自定义格式归档。上述三种模式均需要企业具备相应的会计电子档案管理系统。

### 税务风险管控

未来纳税人的开票额度受其税务风险和信用等级直接影响，企业税务合规遵从能力将直接影响到其发票能否顺利开具。据悉，税务机关将依托大数据和人工智能技术，对全电发票生命周期各环节进行实时监控，对识别出的异常企业，将及时采取降低开票额度、临时性中断开票权限等各类管控措施，并与税务稽查进行联动。

### 企业应对建议

### 持续关注全电发票推广进程

虽然全电发票目前还处于试点阶段，相关配套制度和细化方案还会逐步出台，但预计在不久的将来，全国范围就将迎来大规模的推广实施。建议广大企业密切关注最新动态，结合自身现状评估潜在影响，以便从容采取应对措施，充分享受改革红利。

#### 升级企业 ERP 系统，建立企业发票池，加强对发票入账状态的记录

对发票入账状态的记录管理是本次全电发票模式的新要求，不少企业现行 ERP 系统功能离此要求相去甚远，建议企业提前升级 ERP 系统，搭建企业级发票池，加强对发票数据的归集以及对发票入账状态的维护，推动发票数据和会计信息的双向联动。

#### 提前规划个性化发票要素

全电发票为企业同时满足内外部管理要求提供了新的解决思路，建议企业仔细思考如何利用“个性化标签要素”，提前做好发票要素的规划布局，避免出现企业成员单位间发票要素设置各不相同的局面，有效降低后期数据治理成本。

#### 优化发票开具和管理流程

全电发票可实现“即时开具，按需交付”的开票模式，为减少企业收入确认和发票开具的时间性差异创造了有利条件。建议企业结合自身业务特点，深入分析当前开票时间性差异的具体原因，并相应优化从订单到收款的业务流程。同时，全电发票对企业收票，入账，归档等一系列流程也产生积极影响，企业亦需要提前考虑从采购到付款，以及费用报销的业务流程优化。

#### 提前布局发票管理系统的建立或升级

全电发票对企业建立或升级发票管理系统提出了必然要求，同时为企业提高发票处理效率提供了诸多便利，税务机关在电子发票服务平台上将开放多类服务端口。建议企业内部系统与“税务数字账户”建立无缝连接，进而真正实现全数字化的发票处理流程，如随时根据发票号查阅发票电子件等。虽然目前细化实施方案尚未公布，但企业可提前做好规划，以便在条件具备时快速落地。

综上所述，全电发票的推出对征纳双方都是一次全新体验，让我们共同持续关注试点运行的效果，德勤中国亦将及时推出最新动态的专业解读分享。

如您有任何相关问题，请联系我们：

**李晓晨**

合伙人

+86 21 6141 1099

[lilyxcli@deloitte.com.cn](mailto:lilyxcli@deloitte.com.cn)

**叶建锋**

合伙人

+86 21 2316 6015

[jfye@deloitte.com.cn](mailto:jfye@deloitte.com.cn)

**唐晔**

合伙人

+86 21 6141 1081

[catang@deloitte.com.cn](mailto:catang@deloitte.com.cn)

**王讯**

合伙人

+86 23 8817 7288

[xuwang@deloitte.com.cn](mailto:xuwang@deloitte.com.cn)

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## Tax Newsflash

### Pilot program for fully-digitalized electronic invoices introduced in certain regions

On 30 November 2021, Chinese tax authorities in Guangdong, Inner Mongolia, and Shanghai announced that they would pilot a program for fully-digitalized electronic invoices (FDEIs) in selected regions as from 1 December 2021. The State Taxation Administration has established a nationwide online platform to enable pilot taxpayers to issue, deliver, and validate FDEIs at all times and free of charge. Unlike prior pilot programs for electronic invoicing (which to a certain extent have mirrored the traditional administrative process for paper invoicing), the new pilot program aims to achieve "full digitalization" for the management of invoices, which could bring far-reaching changes to the daily operations of businesses.

Being commercial documents that record transaction details, invoices play an important role in the collection of indirect taxes. Since the value-added tax (VAT) was introduced in 1994, tax authorities have established a nationwide computerized system to monitor and track the issuance and usage of invoices for domestic transactions, with various control measures being imposed on taxpayers. The template of invoices for domestic transactions generally are standardized and designed by the tax authorities. To issue paper invoices, a business normally applies to the tax authorities to obtain "blank" copies of paper invoices. An invoice number is assigned and printed on the invoices, and the invoices include blank columns for transaction data to be filled in (e.g., names of the buyer and seller, date, price, items of goods or services, etc.). The business must use special software and devices to print the transaction data on the invoices in order to complete the process of issuing the invoice. The tax authorities also have set a ceiling requirement on both the transaction amount on a single invoice and the number of invoices that can be issued for a business during a single calendar month.

## FDEIs' new features

### *Layout of invoices*

Electronic invoices in other pilot programs must be in PDF or OFD format, which still is standardized and designed by the tax authorities. However, an FDEI may be in the form of electronic data without being converted to a specific page layout file (e.g., PDF or OFD format). If businesses choose to physically print FDEIs, they may determine the format at their discretion. In addition to the basic transaction elements required to be recorded in an FDEI, businesses also are allowed to add self-customized elements to the FDEI. The OFD format for electronic invoices in the other pilot programs are expected to phase out in the future.

### *Issuing invoices*

Businesses must use special devices (e.g., special hardware, printers) to issue invoices, and even in the other pilot programs for electronic invoicing, a pilot taxpayer still needs a USB security key to log into the system to issue an electronic invoice. These devices are not required in

the FDEI pilot program, where businesses may issue an FDEI simply through the online platform. The platform is expected to be enhanced further so that businesses may issue an FDEI through mobile applications in the future.

Under the FDEI pilot program, the ceilings on the transaction price for a single invoice and the number of invoices that can be issued for a business during a single calendar month are replaced by a single ceiling on the total of transaction amounts of FDEIs issued by a business in a single calendar month. The ceiling is computed according to certain pre-set rules in the system based on a certain factors such as the business' tax compliance rating, industry status, etc.

Under the FDEI pilot program, a business does not need to obtain blank copies of invoices with invoice numbers already assigned, before it actually issues an invoice by filling in the transaction data on such blank copies. Rather, the invoice number of an FDEI will be automatically assigned by the system when the FDEI is issued.

#### *Delivering invoices*

Since electronic invoices in other pilot programs must be in PDF or ODF format, they are normally delivered through email or SMS. However, FDEIs can be delivered through "tax digital accounts" under the new pilot program. The platform sets up a "tax digital account" for relevant pilot taxpayers. Whenever an FDEI is issued, it would automatically be delivered to the "tax digital account" of the recipient, who can read or download the invoice information from the account.

#### *Status tracking*

For pilot taxpayers that have received FDEIs for their purchases, the platform allows them to mark the relevant status of the FDEIs, including whether an FDEI has been posted to their accounts for bookkeeping purposes. Meanwhile, for pilot taxpayers that have issued FDEIs for their sales, they also are able to track the status of FDEIs they issued through the platform, including whether an FDEI has been used by the recipient to support an input VAT credit.

#### *"Red-letter" invoices*

To reverse in whole or in part a sale where the invoice already has been issued, an invoice showing a negative sales amount (i.e., a "red-letter" invoice) must be issued. The process to issue a "red-letter" invoice is streamlined under the FDEI pilot program.

- If an FDEI has been neither marked as being already posted to the recipient's accounts for bookkeeping purposes nor used to support a credit or refund of input VAT by the recipient, the selling party (i.e., the business that originally issued the FDEI) under the pilot program can immediately issue a "red-letter" FDEI to reverse the original sale, without completing an informational form (which is required by other pilot programs).
- If an FDEI has been marked as already being posted to the recipient's accounts for bookkeeping purposes or used to support a credit or refund of input VAT by the recipient, either the selling party or the recipient can initiate the process to issue a "red-letter" FDEI. Subject to the counterparty's confirmation, an informational

form will be generated by the platform for the selling party to issue a "red-letter" invoice accordingly. Previously, only the recipient in such situations can initiate the process.

## Comments

With the introduction of the FDEIs, the tax authorities aim to achieve "full digitalization" for the entire lifecycle of an invoice so that they can leverage digital technologies to capture and track all the transaction information for tax administration purposes. On the other hand, it also provides opportunities for businesses to consider reformation and optimization of their current invoice management with technology solutions. Given that the FDEI pilot program is likely to be rolled out nationwide in the future with more guidance, businesses should closely monitor the development of the program and consider necessary system upgrades or tailoring to explore more opportunities to improve the efficiency of invoice management.

### Streamlining invoicing work process

The invoicing work process under the FDEI pilot program can be significantly streamlined because of the removal of certain requirements, notably the application for blank copies of invoices with pre-assigned invoice numbers. The removal of special devices may provide more flexibility for businesses to centralize their invoicing function without restriction as to locations.

Due to the cumbersome process to issue or adjust an invoice, it is common for businesses to report sales first but delay the invoicing until they receive a client's request. Therefore, businesses may need to keep records and regularly reconcile the timing differences. Given the convenience of the invoicing process under the FDEI pilot program, affected businesses may want to consider changing their practices by issuing FDEIs immediately upon the recognition of the sales and saving their efforts on the reconciliation work.

### Leveraging self-customized invoice elements

Businesses that prefer to provide more information on invoices must use the limited space on invoices in the "(other) remarks" section. This situation could be significantly improved under the FDEI pilot program, which allows businesses to add self-customized elements on FDEIs. Businesses may consider adding elements such as numbers or codes of contracts, orders, delivery notes, revenue center, etc. that may better suit internal management needs. Affected groups may plan ahead about the design of the self-customized invoice elements to ensure they are consistently added and used among group member entities.

### Upgrading ERP system to integrate multiple work processes

Invoices are one of the most important documents to be used in functions, such as business management, financial accounting, and tax reporting. The digitalization of all the invoice data can help businesses to establish an "invoice pool" (i.e., an electronic database of invoices) and further achieve a seamless integration of multiple invoice-related work processes in different functions. Under the FDEI pilot program, affected businesses may upgrade their enterprise-resource planning (ERP) systems to be connected with the "tax digital accounts" in the platform so that the relevant data can be automatically download from the



platform once the invoice is issued or received. After the information is sent to the ERP system, the relevant work processes (e.g., posting the invoice to financial accounts for bookkeeping purposes) can be automatically initiated and completed to improve the management efficiency.

#### Developing technology solutions for archiving FDEIs

As supporting documents for financial bookkeeping, invoices generally are required to be archived and maintained by businesses for 30 years. With the introduction and promotion of electronic forms of various accounting documents (e.g., electronic invoices), the Ministry of Finance issued guidance in 2020 to allow qualified enterprises to archive and maintain the relevant materials only in electronic forms (e-archiving) without maintaining physical documents. The FDEI pilot program rules are still silent on how a qualified enterprise should perform the e-archiving for FDEIs (e.g., whether to archive them in PDF files or other self-defined formats). Nevertheless, affected businesses should consider developing technology solutions beforehand to achieve an automated e-archiving for FDEIs.

#### Enhancing tax compliance rating

Although the invoicing work could be much more streamlined under the FDEI pilot program, tax authorities have still imposed a ceiling amount on the total sales for which FDEIs can be issued within a calendar month. The tax authorities have adopted a risk-oriented model to determine and dynamically adjust the ceiling amount based on taxpayers' risk level and compliance status. Where any noncompliance is identified, the tax authorities may lower the ceiling or even suspend taxpayers' qualification to issue invoices in serious cases. Therefore, businesses should make efforts to improve their tax risk control system and ensure compliance.

We will keep a close monitoring of the development of the FDEI pilot program and provide an update in due course.

If you have any questions, please contact our professionals:

**Lily Li**

Partner

+86 21 6141 1099

[lilyxcli@deloitte.com.cn](mailto:lilyxcli@deloitte.com.cn)

**Jian Feng Ye**

Partner

+86 21 2316 6015

[jfye@deloitte.com.cn](mailto:jfye@deloitte.com.cn)

**Candy Tang**

Partner

+86 21 6141 1081

[catang@deloitte.com.cn](mailto:catang@deloitte.com.cn)

**Xun Wang**

Partner

+86 23 8817 7288

[xuwang@deloitte.com.cn](mailto:xuwang@deloitte.com.cn)

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