

UNDERSTANDING INVOICES OR “FAPIAO’S” (发票) IN CHINA *(FOR MEALS/ENTERTAINMENT SERVICES)*

3 Good Reasons to Take a “Fapiao”

1. You can win free money
2. You can deduct business expenses
3. You keep businesses honest

China has set up a special type of invoice for restaurants to issue to a customer that purchases commodities from their store. This acts as a way to crack down on businesses “cooking” their accounting books or deter tax evasion. Anyone who purchases a meal is encouraged by the government to request such “fapiao’s” when paying. However, some restaurants have retaliated by encouraging (or “bribing”) their customers to take a discount from their bill instead of asking for the fapiao.

Whether you decide to have a discounted meal or take the fapiao is entirely up to you. However, every restaurant is legally bound to provide you with a fapiao. If they refuse, give you a fake one, or give you one from a different company, you can contact your city’s consumer council. If you don’t know your consumer council, you can locate it at the national website given here: <http://www.gd315.gov.cn/>. At some restaurants owned by “minority” Chinese, such as natives of Xinjiang, I have been told “those rules” don’t apply to us. If such rule exists, I have not found it in any legal text. However, since I like their food, I will let them off the hook.

For Shenzhen residents, the consumer council is located at <http://www.sz315.org/>. All consumer complaints require you to fill out a form like this one: <http://www.sz315.org/downloadFile.aspx?id=1>.

What does a restaurant fapiao look like?

Depicted below is a sample of what a real fapiao looks like with a translated version given below it.

Chinese Version:



Rough English Translation:



Fapiao's are often printed by designated print houses. The fapiao shown here was printed by Dongpeng Printing House located in the Che Peng Yiu Sha Factory on 7 Shang Mei Lin Kai Feng Rd. in Futian, which serves the Local Taxation Bureau of Shenzhen. If you are interested in how fapiao's are printed, there is a company video located here:

<http://www.szzfcg.cn/portal/innoPrsView.do?method=view&id=12135876>

When you receive a "Fapiao", you can verify whether it is real by holding it into the light to reveal the watermark "GDLT" (for Guangdong Fapiao's). Then, you can go to your city's database for fapiao's located on the local taxation department website

and look up the invoice number. For Shenzhen residents, you may visit this link: <http://dzswj.szds.gov.cn/dzswj/fpzwxw.do?method=toZwxx> (Alternatively, you may visit <http://www.szds.gov.cn> and click the first link for fapiao's under “综合查询” of the menu bar).

On the website, you will see the following screen or a similar screen displayed:

发票类型:	<input checked="" type="radio"/> 普通发票 <input type="radio"/> 有奖发票 <input type="radio"/> 代开发票 <input type="radio"/> 自印发票 <input type="radio"/> 网络发票			
发票代码:	<input type="text"/>	发票密码:	<input type="text"/>	
发票号码:	<input type="text"/>	企业名称:	<input type="text"/>	
开票金额:	<input type="text"/>			
验证码:	<input type="text"/>	tWV9 换一张		<input type="button" value="查询"/> <input type="button" value="重置"/>

发票真伪信息

无发票数据信息

发票查询说明

1、发票类型说明:
普通发票只包括统印发票: 统印发票指由深圳市地方税务局统一印制, 发票联的票头第一行印有“广东省深圳市XX专用(定额)发票”或“广东省深圳市地方税务局通用机打发票”字样的发票;
有奖发票专指印有布奖区和密码区的饮食娱乐业发票;
税务机关门代开发票指由深圳市地方税务局各办税大厅开具, 发票票头第一行印有“广东省深圳市地方税务局代开统一发票”或“广东省深圳市地方税务局通用机打发票”字样的发票。
自印发票指发票票头第一行加印有企业名称的发票;
网络发票指发票左上角印有“网络发票”字样的发票。

2、查询自印发票信息时, 请选择“自印发票”, 企业名称必须填写, 且企业名称应取有意义的关键字, 如“深圳市梅观高速公路有限公司”取关键字“梅观高速”即可。

3、发票查询使用说明:
必须选择一种发票类型(普通发票、有奖发票、税务机关门代开发票、自印发票、网络发票)进行查询。
其中, 发票代码、发票号是必填项; 当选择发票类型为“有奖发票”时, 必须填写“发票密码”, 当选择发票类型为“自印发票”时, 必须填写“企业名称”。
有奖发票必须通过选择发票类型为“有奖发票”进行查询, 否则, 查询信息可能有误。
网络发票必须录入发票代码、发票号码和发票金额。

4、本系统只提供2007年7月1日之后的发票信息查询, 该日期之前的发票系统不提供查询, 需要验证真伪请到就近的税务机关查验。

In the first box, enter the invoice series number. The series number indicates the amount of the fapiao. All fapiao's of that amount in that year will have the same series number. In the second box, enter your special invoice number. In addition, you will need to enter the verification box number (“tWV9” in this example) in the box adjacent to where it appears. This is to prevent unwanted bots overloading the system with spam queries. Then click “Submit” (the blue-shaded button located on the left).

The search results will show you which company issued this particular fapiao, how many times someone has searched the system looking for it, the date that the company submitted the invoice, and the date that an individual claimed that invoice.

Do not detach any part of the fapiao if you are wishing to claim a prize or claim tax deductions. This will automatically make the fapiao invalid in the government's eyes. If you just want to play the game, only scratch off the box located in the “prize claim stub” section. The directions for the game are listed below the “scratch-off box”:

1. 刮开奖区覆盖层后显示中奖金额或“谢谢您”。在兑奖前不得将发票联和联断开, 否则不予兑奖。
2. 取得的发票必须加盖发票专用章, 且发票专用章上的单位名称必须与消费场所单位名称一致, 否则不予兑奖。

1. Scratch off the box to reveal either the amount won or "Thank you". Before claiming prize, do not detach the invoice stub from the main invoice, otherwise, no prize may be claimed.

2. All obtained invoices must be stamped with an official invoice chop and the name of the business on that chop must be consistent with the place of consumption, otherwise, no prize may be claimed.

Thus, when you scratch off the box, you will either see a prize amount or the words “谢谢您”. If the box just says “谢谢您”, it means that you did not win a prize, but thanks for trying.



If you win an amount, you can immediately get that amount added to your Sim card by simply sending a text message to the number indicated on the back of the fapiao. Alternatively, you can download a special app called “发票通” to your smart phone, which easily allows you to request your winnings.

In addition, using the fapiao, you may look up information about a company through the number provided in the corporate chop. Visit your local market supervision administration. For Shenzhen residents, you may visit here:

<http://app01.szaic.gov.cn/aiceqmis.webui/GeneralSearch.aspx>

This will provide you a database to search for the company to see whether it is registered and in good standing. Simply type the number in the chop or the company's name in the box. If you do not feel like writing the whole name, you can just write the first few characters and unclick “全称”. In this example, I used McDonald's.

深圳市市场监督管理局

Market Supervision Administration of Shenzhen Municipality

您现在的位置：深圳市市场监督管理局 > 网上办事 > 市场主体信息查询

注册号：

市场主体名称：

麦当劳

☐ 全称

附加码：

RVR28

查询

清空

温馨提示：

您模糊查询的企业名称 **麦当劳**，由于对应的企业数量过大，现只显示前20条；如有需要，请输更精准的查询条件

企业注册号	企业名称	市场主体类型	主体记录状态
440030	麦当劳(香港)有限公司	承包工程	吊销
440301506652791	麦当劳餐厅(深圳)有限公司红荔西分店	独资经营(港资)	已注销
440301506652582	麦当劳餐厅(深圳)有限公司沙头角分店	独资经营(港资)	已注销
440301506652734	麦当劳餐厅(深圳)有限公司彩田分店	独资经营(港资)	已注销
440301506652742	麦当劳餐厅(深圳)有限公司福强分店	独资经营(港资)	已注销
440301506641716	麦当劳餐厅(深圳)有限公司振华分店	独资经营(港资)	已注销
601930	麦当劳餐厅(深圳)有限公司东园分店	独资经营(港资)	已注销
601206	麦当劳餐厅(深圳)有限公司人民南分店	独资经营(港资)	已注销
440301506652951	麦当劳餐厅(深圳)有限公司观澜分店	独资经营(港资)	已注销
602288	麦当劳餐厅(深圳)有限公司振兴分店	独资经营(港资)	已注销
601288	麦当劳餐厅(深圳)有限公司广深分店	独资经营(港资)	已注销

If you are claiming a fapiao for tax purposes, you should sign your name at the bottom of it and write the date that it was given to you.

收款单位(盖章)

开票日期： 年 月 日

Received By (Signature):

Invoice Issued on: