

China Expenses Review Mechanism - Horizon PR China



INTRODUCTION:

The mechanism has been designed to ensure that all client EE are promptly reimbursed for all compliant business expenses authorized in accordance with the Invoice Management Measures of the People's Republic of China 《中华人民共和国发票管理办法》, and Corporate Income Tax Law 《中华人民共和国企业所得税法》.

Horizons china team embark on a strict employee's expense review and verification process.

It takes 5-10 working days in general to verify all expense and relevant vouchers online.

In the events of any expense claimed with in-compliant voucher, Horizons viewer will reject all debatable claiming via Horizons App after online verification. It is recommended that employees fill in the entry of reimbursement application by voucher by voucher that will be easier reading and perhaps helping in speed up the review.

As the expense will be taken into Horizons' accounting book in China. After client review and approved from Client's business prospective, Horizons reviewer must check with all vouchers on the compliance level to the related law and regulation in China Taxes and Accounting practice, otherwise it will enhance the unnecessary taxes burden to not only Horizons but to client as well.

If there is any original copies: EE should ensure that it is sent to Horizons before 15th of the following(next) month. If the original copies is missing or the invoice is not in compliance as verified. The relevant amount of income will be included in the pre-tax income of the employee in the latest tax declaration cycle, and we will withhold the corresponding individual income tax in the next month.

根据有关部门的要求, Horizons 中国团队须严格执行员工费用审查和审核流程。

Horizons 收到客户审批后的的报销, 后将会再次审核相关凭证, 一般需要 5-10 个工作日。

对于使用不符合要求的报销凭证的任何费用, Horizons 中国团队将在在线验证后通过 Horizons App 拒绝所有有争议的报销。

由于您的费用将被计入中国会计制度和法律法规管辖下的会计账簿, 在客户审核并从客户的业务角度批准后, Horizons 必须检查所有凭证是否符合中国税务和会计实务的相关法律法规, 否则将增加 Horizons 和客户不必要的税收负担。

如有任何发票原件: 员工应确保在下个月 15 日前将单据原件寄送到 Horizons 办公室备查。

如发票正本遗失或经核实发票原件与在线提交时候的发票单据不符。相关收入将在最近的纳税申报周期被调整为入该员工该年度的计税收入, 纳税代扣代缴义务人将在下个月申报并扣缴该笔个人所得税。

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EE Expenses Review Mechanism 具体报销审核机制如下 (1)

Categories 报销类目	Expense Items 报销项目	Mandatory voucher for reimbursement supporting 必须提供的报销单据与凭证	Verification tools 单据验真工具
Business Trip 差旅相关	Hotel lodge 酒店住宿	VAT invoices with relevant Horizons entity as buyer indicated 增值税普通发票，购买方为 Horizons 相关公司实体	https://inv-veri.chinatax.gov.cn/index.html
	Train Ticket 火车	Train tickets (in original copies) 电子客票报销领取凭证 原件	
	Air Tickets 航空	Options 1: Itinerary Ticket(in original copies) 航空运输电子客票行程单 原件 Options 2: E-VAT invoice by travel agent 旅行机构开具的电子发票	http://www.caac.gov.cn/INDEX/HLFW/DZKPYZ/ https://inv-veri.chinatax.gov.cn/index.html?
	Taxi 出租车	Option 1: E-VAT invoice by taxi platform: DIDI, SHOUYUE, CAO CAO etc 打车平台开具的电子发票和行程单 Options 2: Typed Invoice issue by Taximeter, and Quota invoice of Fuels 出租车计价器机打发票（注：某些城市仍然出具汽车燃油费发票记得索取）	https://inv-veri.chinatax.gov.cn/index.html

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EE Expenses Review Mechanism 具体报销审核机制如下 (2)

Categories 报销类目	Expense Items 报销项目	Mandatory voucher for reimbursement supporting 必须提供的报销单据与凭证	Verification tools 单据验真工具
Business Trip 差旅相关	Coach 长途汽车	Itinerary Ticket(in original copies) with individual name indicated as buyer 个人购买的长途汽车车票	
	Toll 过路费	Quota invoice with invoice supervision stamp 税务局监制的统一定额发票	
	Visa Service by Official Application Center 签证服务费等	The visa fee on the financial receipt of personal title 开具给个人的签证申请费 Invoice	
	Overseas travel expense with local vouchers 海外出差保险单据	Travel Plan with detailed agenda, 海外出差计划包括时间, 地点, 行程, 人数 The original copies of the receipt, legible in writing. 字迹清晰的海外收据原件	
	Meals 餐饮	VAT invoices with relevant Horizons entity as buyer indicated 增值税普通发票, 购买方为 Horizons 相关公司实体	https://inv-veri.chinatax.gov.cn/index.html

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EE Expenses Review Mechanism 具体报销审核机制如下 (3)

Categories 报销类目	Expense Items 报销项目	Mandatory voucher for reimbursement supporting 必须提供的报销单据与凭证	Verification tools 单据验真工具
Business Meals / Entertainment 商务餐饮 / 业务招待		VAT invoices with relevant Horizons entity as buyer indicated, and select option "Business Meal/Entertainment" in System' s Category, when submit the expense 增值税普通发票，购买方为 Horizons 相关公司实体，并在系统提交时，选择“商务餐饮/娱乐”选项。	https://inv-veri.chinatax.gov.cn/index.html
Telecom - 手机通讯费		VAT invoice with relevant Horizons entity as buyer indicated 必须为Hor izons实体为购买方的通讯费发票（2024年4月23日更新）	https://inv-veri.chinatax.gov.cn/index.html
Office Supplies 办公室用品		VAT invoices with relevant Horizons entity as buyer indicated 增值税普通发票，购买方为 Horizons 相关公司实体	https://inv-veri.chinatax.gov.cn/index.html

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EE Expenses Review Mechanism 具体报销审核机制如下 (4)

Categories 报销类目	Expense Items 报销项目	Mandatory voucher for reimbursement supporting 必须提供的报销单据与凭证	Verification tools 单据验真工具
Others 其他	Fuel or Parking 油费和停车费	<p>VAT invoices with relevant Horizons entity as buyer indicated. The employee must provide the relevant travel itineraries including but not limited to:</p> <p>Name traveler, Departure from, Destination, Miles travelled, Business trip time(Y MMMMDD-Y MMMMDD), Brief description of Travel mission</p> <p>增值税普通发票，购买方为 Horizons 相关公司实体，如员工需要报销油费，停车费，提交报销时必须随附出差行程单，包括以下内容但不限于：姓名，出发地，目的地，行驶公里数，出差时间（几月几日-几月几日），简述出差目的等。</p> <p>Special declaration</p> <p>Our company does not require or encourage employees to drive their own vehicles for business travel,</p> <p>If employees need to drive their own vehicles for travel, please bear the cost of vehicle damage and maintenance, and ensure that your vehicle and personal safety are insured.</p> <p>特别申明</p> <p>我司不要求且不提倡员工驾驶自有车辆进行进行商务旅行，如员工确需驾驶自有车辆出行，请自行承担车辆的损耗和维修费用，确保已为您的车辆和您的人身安全进行投保。</p>	<p>https://inv-veri.chinatax.gov.cn/index.html</p>








<p>Pre-employment Physical Checkup or other examination</p> <p>入职体检费用（如果有）</p>	<p>Hospital Voucher with individual name indicated as buyer</p> <p>Private Clinical: VAT invoices with relevant Horizons entity as buyer indicated</p> <p>私立诊所或其他非公立医疗机构：增值税普通发票，购买方为 Horizons 相关公司实体，公立医院或其他公立医疗机构开具的以个人为抬头的收据</p>	
<p>Vocational skill appraisal and vocational qualification certification by registered Institutes 职业技能鉴定和职业资格认证费用</p>	<p>VAT invoices with relevant Horizons entity as buyer indicated</p> <p>增值税普通发票，购买方为 Horizons 相关公司实体</p>	<p>https://inv-veri.chinatax.gov.cn/index.html</p>

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To submit any expense claims not listed above, please contact your account manager before the expense is incurred.

Following expense will be surely rejected:










-  Four or more fixed invoices with serial numbers
-  Any coupon voucher, personal membership or interest card or similar physical or electronic card voucher under individual's name. Personal life suppliers
-  Academic education or non-business relevant discipline training courses. Individual administrative penalty fine
-  Any handwritten receipt.
-  Fogged fapiao
-  Any from of vouchers have been pronounced invalid The following expenses will be subject to personal income tax adjustment
-  Mileage reimbursement(Fuel & Parking) for Employees using private cars without Travel Itinerary

The following expenses will be subject to personal income tax adjustment






-  Employee benefit vouchers, holiday gifts, card vouchers, etc
-  Fitness fee, private treatment (not covered by medical insurance or commercial insurance) fee
-  Out-of-town medical expenses
-  Medical expenses for employees' immediate family members
-  Commercial insurance

如需提交任何以上未列明的费用报销，请在费用发生前与你的客户经理联系。

请知悉以下单据的报销必将被拒绝

-  4 张以上连号的定额发票
-  任何优惠券代金券，个人署名会员卡或权益卡或同类实体或电子卡券。
-  个人生活用品（家居用品，厨房用具，生鲜食材等。
-  学历或非商业相关学科培训课程。
-  个人行政处罚费用包括交通违章罚款
-  手写收据或其他手写票据
-  人为涂改过得发票
-  任何税务局已不再认可作为记账凭证的票据
-  没有随附差旅行程单证明费用合理性的油费和停车费报销

以下费用报销将会援引个人所得税纳税调整

-  员工福利代金券、节日礼品、卡券等
-  健身费、私人诊疗（非医保或商保范围）费
-  因公外地就医费用
-  职工供养直系亲属医疗费用补贴
-  职工商业保险