

## 前言

中文裡「發票」這個詞，據考證最早見於明朝首輔張居正的【請有言官疏】中，原指一種公牘小票，係朝廷中，內閣為皇帝代擬的奏章朱批。

經濟活動中的「發票」本義是「發貨票」，是「口說無憑，立字為據」的交易「契書」。早期格式較簡單，僅在文書字紙右邊或眉頁上寫有「奉上」字樣，清光緒以後，逐漸在字紙上有編號和款項欄位，但格式不一。後來可說是五花八門，稱謂最多的有：抄奉、發奉、收條、收據、發貨票、發票…等等。

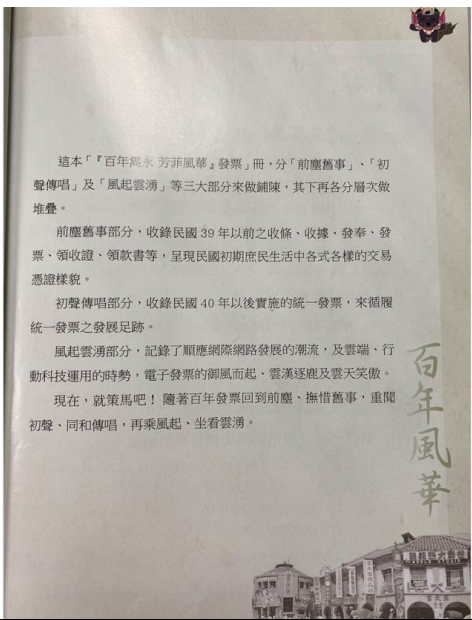
民國後的發票仍無統一格式，且稱謂也不同，但書寫內容漸趨完整，基本上有段落可尋，並逐漸形成「契書式發票」、「表格式發票」標準內容。依據留存的「發票」物證來看，「發票」廣泛用於社會的商業交易活動至少已有一百年歷史，每張發票上有年代時間、有現實生活內容，關係著當時社會、經濟、財政、和百姓庶民生活軌跡。在歷史發展的長河中，在各個時期，無論是政治、文化、經濟或社會，都是每時每刻在發生著變化，而發票恰能夠真實、準確的記錄，並有力見證那個無法改變的曾經。

## Prologue

According to the data, the Chinese word “Invoice” first appeared in Grand Secretary during the Ming dynasty Juzheng Zhang’s article “Forgive The Censor To Show The Virtues”. It refers to one of the official receipts used as memorials and comments which was written by the cabinet to help the emperor.

During the economic activity, the word “Invoice” means “Tickets for the goods”. It was used as a contract for estoppel. The early format is much simpler, it only marks “Fengshang” on the right side or on the header. Since Guangxu of Qing dynasty, the number and space for items started to appear, yet the format is totally different. Later, it becomes more complicate, we can hear “Record as orders”, “Fafeng”, “Evidence for receiving”, “Proof for receiving”, “Ticket for the goods”, “Invoice” ...etc.

Even after entering the Republic of China period, there wasn’t any uniform format, neither was the calling. Nevertheless, the content becomes more and more complete, and the passage showed up and transform into the standard content like “Contract-like-invoice” and “Format Invoice”. According to the “Invoice” evidence, the history of applying invoices within the commercial activities lasts at least 100 years. Every invoice reflects its timing, the trace of real-life –which is related to the society, economic, financial, environment, and people’s life track. The political, cultural, economic, and social environment changes within every moment in different periods. However, the invoice can record the reality and exact image of the unchangeable past.



The “Classical for hundreds of years” invoice voucher is divided into three parts - “The Past”, “The Starting”, and “The Surging”, and have more data under the three parts.

In “The Past”, it records the “evidence of receiving”, “proof of receiving”, “delivery credential”, “invoice”, “proof for receiving Goods”, “proof for receiving money”...etc before 1950. It showed the various trading certification in common people’s life.

In “The beginning”, it records the uniform invoices based on the policy and can reflect the developing history of the uniform invoice.

In “The Surging”, it records how electronic invoice develops due to Internet trend, Google cloud, and application of mobile technology.

Now, let’s begin to read. Let follow the book and go back to “The Past”, following “The Beginning”, and watch “The Surging”.

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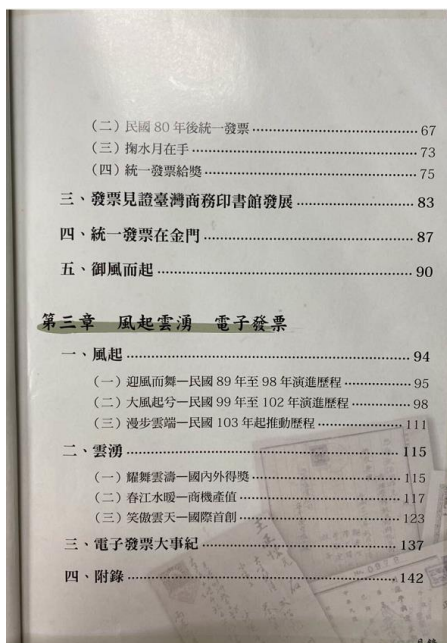
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## 後記

發票是庶民生活的縮影，從清末民初，毛筆書法、金篆石刻組成的發奉、收條，到手機條碼自動對獎的電子發票，時光穿越百年，發票從發貨憑證到各式發票的古今歷史，就是一片片庶民生活光影縮集，芳菲風華，百年雋永，值得細細品味。

專冊設計上，融合金木水火土色調，分別在各章節套用傳統中華五行代表色以彰顯其意涵。總編輯底色圖採用了紅色，五行上屬「火」，代表用心、努力、想做好一件事的心情。前言後記用了綠色，五行屬「木」，屬「震」卦，代表東方、春天、震動、驚蟄，期望本書編輯發行一切順利，也代表一個新的起點。

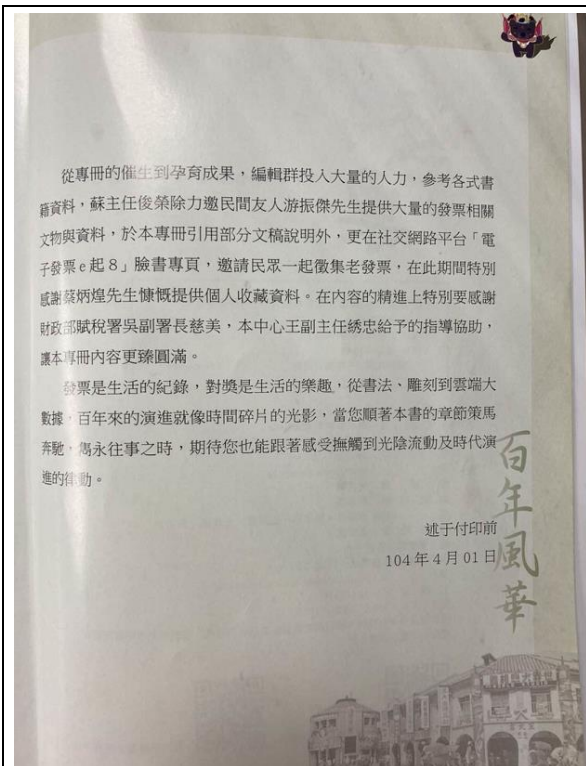
在第一章前塵舊事採用了咖啡色系，內容講述發票的起源，民國初年庶民生活中，發票的角色，五行中屬「土」，三才中屬「地」，呼應往事，娓娓道來，雋永風華。如「金」對應至第二章初聲傳唱採用黃色，內容說明民國四十年以後，頒布統一發票實行辦法，手寫發票到機器列印時代的狀況，而目前二收銀機發票、三收銀機發票是大眾每天生活中都會接觸到的事，五行中屬「金」，三才中屬「人」，代表正在進行中的事。第三章風起雲湧採藍色系列，內容介紹電子發票的起源、應用、創新與世界的潮流，五行中屬「水」，三才中屬「天」，代表雲端、未來，看不見卻實體存在的力量。

## Postscript

Invoice is the miniature of the lifestyle of normal people- it develops from the late Qing Dynasty to the early Republic of China, from calligraphy written (in Bronze inscriptions or seal script) invoice or receiver to the automatically-check electronic invoice. As time pass by, the history of the invoice as evidence of receiving to the various invoice really reflects the brightness and the darkness of normal people's life. The classical information of the invoice definitely worth you to taste again and again.

In this brochure, the color of metal, wood, water, fire, earth combines together. We apply all these five Chinese classical colors in every chapter to show its meaning. The background color of the main editor is red, which means "fire", to show the mood of compassion, hard-working, and the eager to make things better. We use green, which means "wood", for the Prologue. The green color also belongs to Gua Shaking, which implies east, spring, shaking, and awakening from hibernation. We wish it can make the publishing of this book smooth, and it also symbolizes the new start.

For the first chapter, we use brown colors for past history. The content is about the origin of the invoice, and its character in the early Republic of China. It means "wood" in five elements and "earth" in three talents. It can recall the past and describe history all along. The second chapter uses yellow, which means "metal", to explain the situation after <<Regulations Governing the Use of Uniform Invoices>> was issued after 1950s, and the development from the hand-writing invoice to the machine printing. The duplicate uniform invoice and triplicate uniform invoice are something everyone can reach to day and night. The yellow color means metal and human beings – indicate the things happen now. In the third chapter, we adopt blue colors to introduce the origin, application, innovation, and the international trend of the electronic invoice. The blue means "Water", and belongs to "Heaven" in three talents, stands for cloud, future, and the invisible but exist power.



From giving birth to the brochure to cultivate the product, the editor team spend lots of effort and consult from numerous data. Director Su Jun-rong not only invites his friend, Yo Zheng-jie, to provide lots of invoice related document and data as the sample picture in this brochure but also invite everybody to gather the old invoice in the Facebook page “Electronic Invoice Together”. During this time, special thanks to Ye Bing-huang for his generous providing – his private treasure data. For improving the content, special thanks to Hsu Tsz-Meimei, Director-general of Taxation Administration, Ministry of Finance; Wang Xiu-zhong, Assistant Director in our center. Thanks for the assistant and help, our content can be more complete and better.

Invoice is the record of life, checking the receipt lottery is the funny moment in a day. From the calligraphy written, inscription to the invoice, the development within 100 years is like a slice of time. We look forward you can fell the flow of light as well as the change of time when you read the brochure and think of the past moments.

Written before printed  
April 1<sup>st</sup>, 2015.