

➤ **Q: How penalize those who violate the invoice administration rules but do not constitute a crime?**

A: The tax department shall order the units and individuals who print invoices or produce anti-forgery products in violation of legal provisions, purchase, issue, obtain and/or keep invoices in violation of legal provisions and the units and individuals who do not accept the inspections by the tax department according to rules to make corrections, and at the same time expropriate the illegal gains and impose a fine up to 10000 yuan. In case of two situations mentioned above involved, penalties may be separately imposed. For loss of special vat invoice due to storage not in accordance with rules, the tax department shall impose punishment of deprivation of use and purchase of the same-type invoices within half year and expropriate the remaining invoices.

Where blank invoices are illegally carried, posted, transported or stored, the tax department shall take away the invoices and expropriate the illegal gains and impose a fine up to 10000 yuan.

The invoices illegally printed, forged or traded and the invoice monitoring stamps and anti-forgery products privately produced shall be sealed up, confiscated or destroyed by the tax department. The illegal gains and the tools for that shall be taken away and a fine between 10000 yuan and 50000 yuan shall be imposed.

For forging or sales of forged special vat invoices, for forging and selling the forged special vat invoices, for illegal sales and/or purchase of special vat invoices(including purchase of forged special vat invoices), for forging, producing at discretion or selling other invoices forged or arbitrarily produced, and for illegal sales of other invoices, which is slight in seriousness and does not constitute an offence, they shall be punished by the public security department with maximum 15 days' provisional apprehension and a fine up to 5000yuan.

Where any violation of invoice administration provisions results in tax non-payment, underpayment or cheat for tax refund by other unit or individual, the tax department shall expropriate the illegal gains and may impose a fine up to the amount of the tax unpaid, underpaid or cheated.

The violation of invoice administration resulting in tax evasion shall be penalized as on tax evasion.

The tax department should register and investigate the cases in violation of invoice administration provisions. In imposing punishment on violation of invoice administration rules, the tax department should notify the party concerned of the decision in written form.

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The violation of invoice administration rules constituting crime should be handed by the tax department over to the judicial department for handling.



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