

➤ **Q: How to punish the tax officials and customs officials who violate the law in course of work?**

A: The tax officials who practice favoritism and embezzlement in failure to hand over tax-related criminal offences to the judicial department shall be imposed a penalty of maximum 3 years in jail or provisional apprehension if the case is serious. Those causing serious consequences shall be imposed a penalty of 3 to 7 years in jail.

The tax department, tax staff seal up or detain the house and items necessary for life of the taxpayer himself and the family supported by him shall be ordered to return the house and items and shall be imposed administrative disciplinary sanction. If that constitutes an offence, criminal responsibility shall be pursued.

Where tax officials privately distribute the commodities, goods or other property impounded and sealed up among themselves, they must give back those items they have got, and they shall be imposed administrative sanctions. Where the case is so serious as to constitute an offence, they shall be pursued criminal responsibility.

Where the tax officials induce or assist taxpayers or withholding agents in committing an offence of tax evasion, tax flee or cheating for tax refund in collusion with the taxpayers or withholding agents, the penalty of joint offence according to criminal law shall be imposed. Those who do not constitute an offence shall be imposed administrative disciplinary sanction. The tax officials who accept or ask by use of post for property or other unfair interest from taxpayers or withholding agents, which constitutes an offence shall be pursued criminal responsibility. Those not constituting an offence shall be imposed administrative disciplinary sanction. Among them, the individuals with bribery over 100000 yuan shall be imposed a penalty of minimum 10 years in jail or life imprisonment and/or confiscation of property, and where the cases are very serious, life imprisonment and confiscation of property shall be imposed. The individuals with bribery of 50000 yuan to 100000 yuan shall be imposed a penalty of one to seven years in jail, and where the cases are serious, a penalty of 7 to 10 years in jail shall be imposed a penalty of maximum 2 years in jail or provisional apprehension for serious cases or an administrative punishment shall be imposed for slight cases by the units or the higher competent department. Those asking for bribery shall be heavily penalized.

The tax officials who abuse tax power or neglect their duties causing heavy losses of the State revenue shall be imposed a penalty of maximum three years in jail or provisional apprehension, or a penalty of 3 to 7 years in jail. Those who do not constitute an offence shall be imposed administrative disciplinary sanction.

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The tax officials who do not collect or under-collect the tax due by practicing favoritism and embezzlement causing heavy losses of the state revenue shall be imposed a penalty of maximum 5 year in jail or provisional apprehension, and a minimum five years in jail shall be imposed on those causing very heavy losses. Those who do not constitute an offence shall be imposed administrative disciplinary sanction according to laws.

The tax officials who practice favoritism and embezzlement in violation of law and regulations in course of selling invoices, handling tax credit and tax refund and causing heavy losses of the state interest shall be imposed a penalty of maximum 5 ears in jail or provisional apprehension. Those causing very heavy losses shall be imposed minimum five years in jail. Those who do not constitute an offence shall be imposed administrative disciplinary sanction according to laws.

Where tax officials overvalue or undervalue the taxable production of agriculture tax by violating laws, administrative regulations resulting in overpayment or underpayment of tax and infringement of the legal rights and interest of peasants or the state interest, they shall be pursued the criminal responsibility for those committing a crime or shall be imposed administrative sanctions for those not committing a crime.

Tax officials who abuse their powers and deliberately create difficulties for taxpayers and withholding agents shall be removed from the tax job position and be imposed administrative sanctions.

The tax staff who retaliates the taxpayers and withholding agents and other persons accusing or disclosing the tax violating activities shall be imposed administrative sanctions. Where it constitutes an offence, criminal responsibility shall be pursued.

Where the tax staff fail to dodge by law in tax collection or investigating tax related violating cases, the chief person directly responsible and other persons directly responsible shall be imposed administrative sanctions.

For failure to keep confidential for the taxpayers, withholding agents or reporters, the chief person directly responsible and other persons directly responsible shall be imposed administrative sanctions by their offices or relevant units.

The customs staff must implement the law impartially, be clean and self-discipline, be loyal to their work and provide good services. They should not conduct the following activities: shield, wink smuggling or smuggle in collusion with other persons; illegally restrict the freedom of other persons, illegally examine other person's body, premises or places, or illegally inspect, detain the transportation tools, goods and items; pursue private interest for other persons by

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use of post; ask for or accept bribery; disclose the state secrets, commercial secrets and business secrets of the customs, abuse power and deliberately hinder or delay monitoring and check; buy, distribute personally, occupy the confiscated smuggling goods and items; take part in or join in on actual basis the profit business activities; perform duties in violation of the statutory procedures or beyond their authority; and other offences. Where the customs staff has one of the above, they shall be imposed administrative sanctions by law. For those having illegal income the illegally income shall be confiscated by law, and for those constituting an offence, criminal responsibility shall be pursued.



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