

➤ **Q: How to file a tax return by mail?**

A: The taxpayers capable of self-assessment may file tax returns by mail after approval by the competent tax department.

The articles in the mail for return by mail include the tax return, financial accounting statements and other materials as requested by the competent tax department.

The procedures for filing returns by mail are:

- a. Where the tax payers fill in various forms and prepare relevant materials within the statutory time limit according to the requirement of the competent tax department and use the unified special envelope for express mail of tax returns, they may set the time in advance for the post officers to take the mails or they may go to the designated post offices for sending the mails. The post offices should issue receipts for this business. The specific date of filing return by mail shall be the date of the stamp of the post offices on receipt of the mail.
- b. In handling the express mails of tax returns, the post offices should send and seal up the returns by mail in reference to the express mails in the same city and deliver the mails within the time limit as agreed with the tax department.
- c. The tax department at grass-root level should designate special staff for receiving and handling the tax returns by mails delivered by the post offices.
- d. Regarding the special envelope for tax returns by mail, the ministry of post and telecommunication administration and the tax department at provincial level shall jointly designate the printing factory for printing the envelopes and be responsible for monitoring. Taxpayers should go to the competent tax department to purchase the envelopes.
- e. The express mail for tax return shall be charged by piece of mail. The standard charge for each piece is 8 yuan. The post and telecommunication administration at provincial level may, in consideration of the local conditions, adjust the charges within 30% fluctuation over the standard charge. The approach to collect the charge shall be determined by joint discussion between the tax department and the post department at provincial level.

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