

➤ **Q: How are taxes collect or paid?**

A: The tax department should collect taxes in conformity with tax laws and administrative rules and regulations, and should not violate the laws and administrative rules and regulations by collecting new taxes, terminating a tax, over-collecting taxes, under-collecting taxes, collecting taxes earlier than ruled, collecting taxes late or apportioning taxes.

The tax department may collect the taxes by using various methods such as payment by self-assessment, collection by assessed tax, collection by verification, or periodic collection of fixed amount. It may also entrust the relevant units to collect some minor taxes on its behalf and issues and entrusted certificate according to rules.

For the individual industrial and commercial households setting up accounting records, the tax payment b self-assessment should be applied. At the beginning of the accounting records, however, the tax payment by self-assessment and by periodic collection of fixed amount may be jointly used.

Tae offices of SAT and the local tax bureaus should remit the tax collected to the state treasures according to the administration scope of them and the level of the revenue as prescribed by rules.

For the tax offences found out by the audit department or financial department, the tax department should put the taxes and late payment interest into the treasury accounts of different budgetary levels according to the relevant decisions or memorandums of the relevant departments.

The withholding agents should fulfill their withholding or collecting obligations according to laws and administrative rules and regulations. The tax department should not ask any unit or individual without such legal obligations to withhold or collect taxes on behalf.

The taxpayers should not refuse the withholding agents who carry out their withholding obligations. In case of refusal by taxpayers, the withholding agents should report to the competent tax department on time for treatment.

Except for tax department, tax staff and the units and individuals authorized by the tax department according to laws and administrative regulations, an other unit or individual is prohibited from collecting taxes.

The taxpayers and withholding agents should pay the taxes or remit the taxes to the state within the time limit prescribed by laws an administrative rules and regulation s or within the

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time limit set by the competent tax department according to the laws and administrative rules and regulations.

The taxpayers and withholding agents should pay or remit the taxes within the time limit specified in laws, administrative regulations or by the tax department according to the laws and administrative regulations.

When collecting taxes or withholding taxes, the tax department should issues to the taxpayers the tax payment certificates (including various kinds of tax payment receipts, tax payment memorandum, tax stamps). When the withholding agents withhold taxes, the withholding agents should issue tax withholding certificates (including various withholding certificates, tax payment leaf) when the taxpayers request for that.



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**China Business Engine**  
Tel +86 21 52289730  
Fax +86 21 5228-9730

**Website**  
China site : [www.cbize.com](http://www.cbize.com)  
Globe site : [www.cbize.net](http://www.cbize.net)