

➤ **Q: What are the rules governing the delivery of tax documents?**

A: The tax documents include tax payment notice, the notice to make correction within time limit, the notice for urging tax payment, tax withholding notice, letter of suspending payment of deposit, list of commodities, goods and other property impounded and sealed up, tax treatment decision letter, administrative review decision letter, and other tax documents.

The tax department should deliver the tax documents directly to the recipients. The recipient of citizen should sign himself for receipt of the documents, or his grown-up family member may sign for receipt if the recipient himself is absent. If the recipient is legal person or other organization, the signature for receipt of the document should be made by the legal representative of the legal person, the chief person of the other organization or the person in charge of document receipt in the legal person or other organization. If the recipient has agent, the agent may sign for the receipt.

The delivery of tax documents must be supported with a written reply which should be indicated by the recipient or other signers the date of receipt, signature or stamp.

Where the recipient or other signers refuses to sign for receipt of the tax documents, the person of delivery should note down in the written reply the reasons and date of refusal with the signature or stamp of the person of delivery and the witness, and then leave the tax documents at the place of the recipient, which is regarded as delivery of tax documents.

In case of having difficulty to deliver the tax documents directly, the tax department may entrust the relevant department or other units to deliver the documents on behalf, or deliver the tax documents by mail.

In case of direct or entrusted delivery of tax documents, the date of receipt signature or indicated by the singer or witness in the written reply shall be the date of delivery. In case of delivery by mail, the date of receipt indicated in the registered reply letter shall be the ate of delivery and the documents shall be regarded as delivery.

Where the number of recipients of the document is too large or where it is difficult to deliver the document by above approaches, the competent tax department may deliver the tax documents by making public announcement. Upon 30 days after the public announcement, the document shall be deemed as delivery.

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