

➤ **Q: What is tax violence? How to penalize it?**

A: The tax violence is the conduct in violation of the tax laws, regulations and rules. The legal responsibility for tax violation should be shouldered by the main parties-the two parties of tax payment and tax collection (including tax department, tax staff, taxpayers, withholding agents and other citizens, organizations) – violating the tax laws, regulations and rules, who shall be punished in form of administrative penalty, administrative disciplinary measures or criminal penalty.

The administrative penalty is the specific administrative act of administrative punishment imposed by the tax department with authorization of the power to impose administrative penalty by law on the counterparts (including taxpayers, withholding agents or other parties concerned) of the tax administration, who violate tax laws or regulations but do not constitute an offence. It aims to safeguard the tax laws and ensure the fiscal revenue. The main forms include fines, confiscation of illegal income, or deprivation of right for tax refund.

The administrative disciplinary measure is a kind of administrative punishment imposed by the tax department on its tax staffs who slightly violate tax laws and are not capable of criminal penalty. The measure is mainly in form of disciplinary warning, demerit record, serious demerit record, demotion, post dismissal or employment dismissal.

The tax criminal penalty is the punishment imposed by the judicial departments on the criminals violating tax laws and the criminal law. The aim is to transform the criminal and prevent criminal offences through both punishment and education. The tax criminal penalty is stipulated by the criminal law with five key punishments (i.e., death penalty, life imprisonment, set imprisonment, provisional apprehension, an under surveillance) a three supplementary punishments (i.e., fines, deprivation of political right and confiscation of property). The tax criminal penalty shall be tried and judged by the people's court. The public security department executes the provisional apprehension and surveillance, the transforming department executes the suspended execution of death sentence and imprisonment, and the death penalty and supplementary punishments should be executed by the people's court or by the people's court together with the public security department.

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