

➤ **Q: Under what circumstances can the tax department assess the amount of tax due for taxpayers?**

A: In one of the following circumstances in respect of a taxpayer, the competent tax department shall have the right to assess the amount of tax payable by the taxpayer:

- a. Accounting books may, in accordance with relevant provisions of laws and administrative regulations, not be kept.
- b. Accounting books that should be kept according to laws and administrative regulations have not been kept.
- c. Arbitrarily destroying accounting books or refusing to provide tax information.
- d. Although accounting books have been kept, the accounting entries have not been entered in an appropriate manner or the information on costs, receipt vouchers and expense vouchers are incomplete, causing difficulties in conducting an audit.
- e. Failing to go through tax filing procedures within a prescribed time limit and, after having been ordered by the competent tax department to file tax returns within the prescribed time limit, still failing to file the tax returns within the prescribe time limit.
- f. The tax base computed by the taxpayers is obviously low without any reason

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