

➤ **Q: What if any dispute arises between the tax department and taxpayers or withholding agents on tax payment issues?**

A: In case of dispute occurring between the taxpayers, withholding agents or tax payment guarantors and the competent tax department, the taxes or advance payment of taxes and late payment interest or guaranty should be first paid on the basis of the assessment by the competent tax department, and then may apply to the higher level competent tax department for review. In case of disagreement to the administrative review, they may appeal to the people's court by law.



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