

➤ **Q: How penalize those who cheat for export tax refund from the state?**

A: For cheating for tax refund for export by means of falsely declaring exports or other fraudulent means, the competent tax department shall pursue the collection of the tax refund cheated and impose a fine of one to five times of the tax refund cheat. For cheating for large amount of tax refund from the state, they shall be imposed maximum five years in jail or provisional apprehension and a fine of one to five times the amount of tax cheated for. Where the amount of tax refund is huge or there is other serious offence, a penalty of 5 to 10 ears in jail and a fine of one to five times the amount of tax cheated for shall be imposed. Where the amount of tax refund is very huge or there is other very serious offence, a penalty of minimum 10 years in jail or life imprisonment and a fine of one to five times the amount of tax refund cheated for or confiscation of property shall be imposed.

Where the taxpayers cheat for the tax they have paid by the above fraudulent means, they shall be penalized as tax evasion. The part of the tax cheated in excess of the tax paid shall be dealt with according to the above rules.

Besides, the tax department may suspend the tax refund to the enterprises cheating for export tax refund from the state within the specified time period.

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