

➤ **Q: How does the tax department collect taxes on the businesses without business licenses?**

A: Where an unit or individual engages in business operations without a business license, the case shall be handled by the industrial and commercial administration department in accordance with the law. In addition, the competent tax department shall assess the amount of tax payable by the unit or individual and order the same to pay the tax. Should the unit or individual refuse to pay the tax, the competent tax department may impound commodities or goods, the value of which is equivalent to the amount of tax payable. If the amount of tax payable is paid after the goods or commodities have been impounded, the competent tax department should immediately remove the lien and return the impounded commodities or goods to the unit or individual. Where the amount of tax payable has not been paid after the impounding (15 days maximum), the impounded commodities or goods shall, upon approval by the director of tax department at or above county level, be sold by auction or sales according to laws and the proceeds from the auction or sales shall be used to make good the tax owed. The articles not easy for storage (such as fresh, rotten commodities) may be auctioned or sold during the fresh period.

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