

➤ **Q: What approaches does the tax department use to assess the amount of tax due for taxpayers?**

A: In assessing the tax payable by the taxpayers, the tax department may assess the tax payable in reference to the revenue and profit ratio of the taxpayers of similar business size and similar income level in the same trade or similar trade, such as assessment by cost plus reasonable expenses and profit, assessment based on the raw material, fuels and power consumed or assessment by other reasonable by one approach, two or more approaches may be used at the same time.



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