

➤ **Q: How to collect the tax revenue from the tax-related offences?**

A: Before execution of the penalty of fines or confiscation of property imposed on those who evade tax, refuse to pay tax, flee from tax collection, cheat for export tax refund, falsely fill in special vat invoices or fill in other invoices for cheating for tax refund and tax credit, the competent tax department should collect the relevant tax payable and the tax refund cheated for. The taxes and late payment interest collected by the public security department, the people's procuratorial department and the people's court in handling the tax-related crimes should all be timely handed over to the tax department for remitting to the state treasury. For the tax-related criminal cases transferred by the tax department to the public security department, the tax department may collect the relevant tax according to law before the transfer and attach the tax collection documents to the files to be transferred to the public security department. The tax collection documents should be enclosed with the files of the case when the public security department transfers the case to the people's procuratorial department for prosecution after completion of detection and investigation and when the people's procuratorial department makes public prosecution to the people's court. Upon the judgment by the people's court to collect or rebate the tax and after the judgment is effective, the tax department shall collect or rebate the tax according to the judgment. Where the defendant and other parties concerned and relevant units refuse to pay or transfer the tax in conformity with the judgment, it'll be executed by the people's court by enforcement measures.

The copyright and/or other intellectual property rights of China Business Engine including related text, images, charts, sound, animation, and videos, and their arrangement on the China Business Engine website, are protected by copyright and other protective laws.

**China Business Engine**  
Tel +86 21 52289730  
Fax +86 21 5228-9730

**Website**  
China site : [www.cbize.com](http://www.cbize.com)  
Globe site : [www.cbize.net](http://www.cbize.net)