

➤ **Q: How to file the tax report?**

A: Tax report is a statutory procedure for the taxpayers and withholding agents to submit written report to the tax department in order to perform their tax liability or withholding liability.

Taxpayers should truthfully report to the competent tax department with tax returns, financial statements and other tax payment materials (such as financial, accounting statements and commentaries, tax-related contracts, agreements, the tax administration certificates for doing business in other jurisdictions, the relevant proof issued by the notary institutions) required by the competent tax department according to the time limit and contents of the reports as specified by laws and administrative rules and regulations or within the time limit set by the tax department according to laws and administrative rules and regulations.

The withholding agents should truthfully submit to the competent tax department the tax withholding or tax collection reports and other relevant materials require by the competent tax department according to the time limit and report contents as prescribed by laws and administrative rules and regulations or within the time limit set by the competent tax department according to the laws and administrative rules and regulations.

The taxpayers and withholding agents may lodge tax returns or withholding reports by directly going to the tax offices or by mails, data text or other forms.

The main contents of the tax report or withholding agents may lodge tax returns or withholding reports by directly going to the tax offices or by mails, data tax or other forms.

The main contents of the tax report or withholding report include: type of tax, taxable item or withholding item, applicable tax rate or tax per unit, tax base, deductible items and standards, tax payable or tax to be withheld, tax year and etc.

In case of needing to extend the time limit due to difficulties for submitting tax report or withholding reports on time, the taxpayers or the withholding agents should apply in written form to the competent tax department for time extension within the prescribed time limit. After verification by the competent tax department, the report concerned may be submitted within the extended time limit verified by the competent tax department.

The time limit may be extended for the taxpayers and withholding agents unable to submit the tax report or withholding report in time due to force majeure. However, they should report to the competent tax department immediately after the force majeure disappears. The competent tax department should investigate the fact and approve it.

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.