

- **Q: How to penalize the units that evade taxes, hinder the tax department in collecting tax arrears by means of transferring or hiding property, cheat for export tax refund or illegally sell or buy special vat invoices?**

A: Where the units evade taxes, flee from taxes, cheat for tax refund, illegally sell special vat invoices and other invoices, illegally buy special vat invoices (including forged special vat invoices), illegally buy and falsely fill in or sell special vat invoices, or forge, privately produce the invoices or sell the forged or privately produce the invoices or sell the forged or privately produced invoices other than special vat invoices that constitutes an offence, the units shall be imposed fines and the chief person and other persons directly responsible for that shall be penalized in accordance with the criminal law, in addition to collecting by the competent tax department the tax not paid or underpaid by the units.

Where units evade taxes, flee from payment of tax without constituting offence, the competent tax department shall recover the tax unpaid or under paid and impose a fine up to five times the amount of tax unpaid or underpaid.



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