

➤ **Q: How penalize the taxpayers who fail to report taxes or the withholding agents who fail to submit the relevant reports as required?**

A: Where a taxpayer fails to go through the tax reports and submit the tax material within the prescribed time limit or where a withholding agent fails to submit the report of withholding taxes or collecting taxes and relevant materials to the competent tax department within the prescribed time limit, the competent tax department shall order the taxpayer or the withholding agent to remedy it within a certain period, and may impose a fine of an amount up to 2000yuan. In serious case, a fine of an amount from 2000 yuan to 10000 yuan may be imposed.

For individuals carrying, mailing the self-use items over reasonable quantity into or out of China without declaration to the customs by law, they shall be ordered to make up the duty and may be imposed a fine.



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

Website
China site : www.cbize.com
Globe site : www.cbize.net