

➤ **Q: How to penalize the tax agents who violate tax laws with the result of non-payment or underpayment of taxes by taxpayers?**

A: Where the tax agents overstep their limit of agency and violated tax laws and regulations which causes non-payment or underpayment of taxes by taxpayers, in addition to the taxes and the late payment are required to pay or make good, the tax agents shall be imposed a fine up to 2000yuan.



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