

➤ **Q: How to penalize the taxpayer's or the withholding agent's account banks that do not cooperate with the tax department in tax work?**

A: Where the taxpayer's or the withholding agent's account banks or other financial institutions refuse the inspections of the tax department on the taxpayer's or withholding agent's deposit accounts, refuse to perform the decision of the tax department shall impose a fine of 100000yuan to 500000 yuan on them and impose a fine of 1000 yuan to 10000 yuan on the competent staff and other persons directly responsible for that.



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