

- **Q: How to penalize the taxpayers or the withholding agents who avoid, refuse the inspections of the tax department?**

A: Where the taxpayers or the withholding agents avoid, refuse the inspections of the tax department or in other way, the competent tax department shall order them to rectify that and impose a fine up to 10000 yuan. In serious cases, the fine may be from 10000 yuan to 50000 yuan.



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