

➤ **Q: How to report and pay income tax on wages and salaries income?**

A: for income from wages and salaries, the tax shall be levied on monthly basis. The tax shall be paid by the withholding agents or by taxpayers to the State Treasury within the first seven days of the following month and file tax returns to the local competent tax offices.

The wages and salaries income tax payable for some specific industries (refers to the industries with monthly wages and salaries up and down due to production volume or seasonal reasons, such as the digging industry, oceangoing shipment industry or ocean-going fishery industry) may be computed on annual basis and prepaid in monthly installments in accordance with the relevant regulations of the State.



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