

➤ **Q: What are the provisions in Chinese laws governing the tax department and tax officials?**

A: The fundamental provisions in Chinese laws governing the tax department and tax officials are:

- a. The competent department of the state council is in charge of the tax collection and administration work in China. The tax offices of SAT and local tax bureaus in different regions should conduct tax administration and collection within the scope prescribed by the state council.
- b. Various levels of local people's governments should strengthen the leadership or coordination over the tax collection and administration work within their own administrative jurisdictions, and give support to the tax department in carrying out its duties and fulfill its tax collection and administration tasks in line with laws and computing the tax due by the statutory tax rates and collecting the tax by law.
- c. All departments and units should support and assist the tax department in carrying out its duties. Any unit or individual shouldn't obstruct the work of the tax department
- d. The tax department should spread the tax laws, administrative regulations, popularize the tax knowledge and provide tax consultation services to taxpayers free from charge.
- e. The tax department should strengthen the team construction to improve the political and professional quality of the tax staff.

The tax departments and the tax officials should implement the laws impartially, be loyal to their work, be clean in their administration, be polite to their customers, provide good services, respect and protect the rights of the taxpayers and withholding agents and accept monitoring by law.

The tax staff should not take any bribery, bend the law for their own benefits or neglect their duties by un-collecting or under-collecting the due amount of taxes. They should not abuse their power by over-collecting the amount of taxes or create difficulties for the taxpayers and the withholding agents.

- f. The tax departments at all level should set up and improve the internal control and monitoring system.

The tax department at higher level should monitor the administrative behavior of the tax departments under it by law.

The tax departments at all level should monitor the behaviors of their staff in implementing laws, administrative regulations and in observing the self-disciplined rules.

- g. The responsibilities of the tax staff in charge of collection, administration, audit and administrative review in the tax department should be clear and should be separate for cross-check.
- h. In case that the tax staff have any interest relation with the taxpayers, withholding agents or the tax offensive cases when the tax staff collect taxes or investigate the tax offensive cases, the tax staff should dodge.

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