

➤ **Q: How to deal with the taxes overpaid or under paid by taxpayers?**

A: The amount of taxes overpaid by taxpayers should be immediately refunded when found by the competent tax department. Within three years after taxpayers may apply to the competent tax department for refund of the taxes overpaid together with the bank interest in the same period. The competent tax department should give the refund immediately after verification. The tax over-collected and to be refunded to the taxpayers should be refunded by the competent tax department within 60 days after the date of knowing the tax over-collected or after receipt of the application of the taxpayers for tax refund. Or the over-collected tax may, upon the request by the taxpayers, be taken to offset the amount of tax payable in the following tax period.

The non-payment or underpayment of taxpayers or withholding agents due to the work of tax department within three years from the taxpayers or the withholding agents, but no late payment interest shall be charged.

The taxes unpaid or underpaid, or the taxes non-withheld or under withheld due to the calculation errors of taxpayers or withholding agents and the late payment interest may be recovered by the competent tax department within three years. The time may be extended to 5 years for special circumstances.

The competent tax department may pursue without time limit the amount of taxes unpaid or underpaid in the form of tax evasion, tax refusal or cheating for tax refund.

The time limit for tax repayment and tax recovery shall start from the date when the taxpayers and withholding agents do not pay or underpay the taxes.

Where the customs find any duties under-collected or uncollected after release of the goods for import and export or the articles entering or exit, the customs may make supplementary collections from the duty payers within one year starting from the day of release. For the duties under-collected or uncollected due to violation of rules by duty payers, the customs may pursue the collection within 3 years.

The duties over-collected by the customs should be returned immediately when the customs find that. The duty payers may request the customs for the refund within one year after the day of payment of the duty.

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