

➤ **Q: What is the time for vat payment?**

A: on the basis of the amount of vat payable, the vat assessable period may be one day, three days, five days, ten days, fifteen days or one month. Where taxpayers are unable to assess and pay vat within the specific time period, the vat may be assessed and paid on transaction-by-transaction basis.

Taxpayers with one month as an assessable period should report and pay tax within ten days following the end of the period. Taxpayers with one day, three days, five days, ten days or fifteen days as the assessable period should prepay the tax within five days following the end of the period and report and settle the tax payment within ten days from the first day of the following month.

Taxpayers importing goods should pay vat within seven days after the issuance of the tax payment certificates by the Customs office.



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