

➤ **Q: What are the stipulations concerning the time limit and place for the payment of deed tax?**

A: The time when the liability to pay deed tax arises is the day of signing the contracts for transfer of land and houses titles by taxpayers or the day of receiving the documents (such as deed, agreement, contract, receipt or letter of recognition) of land and houses title transfer contract nature by taxpayers.

Deed tax is mostly collected directly by the collection department. Taxpayers should report to the deed tax collection department the land and houses are within 10 days after the day when the liability of tax payment arises, and pay the tax within the time limit specified by the said collection department.

In case of being difficult to collect the deed tax directly, the collection department may, upon approval by the collection department at higher level entrust the local house administration department, land administration department or other relevant units for collection of the tax on behalf.

The taxpayers should bring the deed tax payment receipts and other documents and materials as required with them to the land administration department and house property administration department and house property administration department for going through the formalities of land and houses titles change registration.

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