

➤ **Q: What if taxpayers or withholding agents are unable to pay taxes in time?**

A: Where the taxpayers fail to pay the tax within the time limit or where the withholding agents fail to remit the taxes within the time limit, in addition to sending a tax payment notice ordering the payment of taxes or remitting of taxes within a time limit (15 days at most), the tax department shall charge 0.05% late payment interest per day starting from the expiration of tax payment time limit to the date when the taxpayers or withholding agents finally pay or remit the taxes.

Where the taxpayers actually have difficulties (such as natural disaster, accidents, adjustment of state economic policy, short delay of payment of goods) in paying the taxes on time, the taxpayers should apply, within the specified time limit for tax payment, to the competent tax department for time, extension in written form by providing relevant information and documents. Upon approval by the offices of SAT or local tax bureaus at provincial level, a maximum three months extension may be granted with no late payment interest charged.



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