

➤ **Q: What are the time limit and place for the payment of urban real estate tax?**

A: Urban real estate tax shall be assessed by the local competent tax department on annual basis, and paid by the taxpayer in quarterly installments or in biannual installments. The specific time limit for tax payment shall be determined by the local competent tax department.



The copyright and/or other intellectual property rights of China Business Engine including related text, images, charts, sound, animation, and videos, and their arrangement on the China Business Engine website, are protected by copyright and other protective laws.

**China Business Engine**  
Tel +86 21 52289730  
Fax +86 21 5228-9730

**Website**  
China site: [www.cbize.com](http://www.cbize.com)  
Globe site: [www.cbize.net](http://www.cbize.net)