

➤ **Q: Who are the taxpayers of urban real estate tax?**

A: At present, the urban real estate tax is only applied to enterprises with foreign investment, foreign enterprises with investment from overseas Chinese and from our compatriots in Hong Kong, Macao and Taiwan, foreigners, overseas Chinese and our compatriots from Hong Kong, Macao and Taiwan. The urban real estate tax is now only imposed on house property. The area levying this tax shall be determined by the people's government at provincial level in consideration of the local conditions.

The owner of property is liable to urban real estate tax. Where the property is mortgaged, the mortgagee is liable for tax payment. Where the owner and the mortgagee are not present at the locality in which the property is situated, where ownership of the property has not been established or where disputes in connection with tenancy and mortgage of the property have not been resolved, the tax shall be paid by the custodian or the user of the property on behalf of the owner or mortgagee.



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