

➤ **Q: What are the provisions in Chinese laws governing the taxpayers and the withholding agents?**

A: The fundamental provisions in Chinese laws governing the taxpayers and the withholding agents are:

- a. The units and individuals specified by laws and administrative rules and regulations to be liable to payment of taxes are the taxpayers.
- b. The units and individuals specified by laws and administrative rules and regulations to have an obligation of withholding taxes and remitting taxes are the withholding agents.
- c. The taxpayers and the withholding agents should, in accordance with laws and administrative rules and regulations, pay taxes or withholding and remit taxes or collect and remit taxes. They may entrust the tax agents to deal with tax matters.
- d. The taxpayers, withholding agents and other relevant units should, be observing the relevant rules of the state, provide truthfully the relevant information concerning tax payment and withholding of taxes.
- e. The taxpayers and withholding agents have the right to learn from the tax department about the tax laws, administrative regulations and the procedures for tax payment.

The taxpayers and withholding agents have the right to request the tax department to keep the taxpayer's information confidential. The tax department is obliged to keep secret the information about taxpayers

By law, taxpayers have the right to apply for tax reductions, tax exemptions and tax refund.

On the decision made by the tax department, the taxpayers and withholding agents have the right to make statement and argument, and to apply for administrative review, appeal and to request for compensation by the state

The taxpayers and withholding agents have the right to accuse and disclose the legally offensive behavior of the tax department and tax staff.

- f. Any unit or individual has the right to disclose any activities violating tax laws and administrative rules and regulations. The tax department should keep confidential for the informant and give proper reward.

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