

➤ **Q: What is tax payment guaranty?**

A: The tax payment guaranty is the property without lien, whose owner is the tax payment guarantor and the taxpayer, provided by the taxpayer and accepted by the tax department.

The tax payment guarantor refers to the citizen, legal person or other economic organization in China who has the ability to guarantee the payment of tax. Where the tax payment guarantor agrees to provide guaranty for taxpayer, he should fill in the tax payment guaranty form indicating the guaranty object, scope, time period, responsibility and other relevant items. The form shall be valid only after signed and sealed by the taxpayer, tax payment guarantor and the tax department.

Where the taxpayer uses the property without lien as the guaranty, he should fill in the guaranty property list form and make clear the value and other relevant items of the property. The list form should be valid only after signed and sealed by the taxpayer and the tax department.



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