

➤ **Q: How is the time when business tax liability arises regulated?**

A: The time when the liability to business tax arises shall be the date on which the business proceeds are received or documented evidence of right to collect the business proceeds is obtained by the taxpayer. For taxpayers transferring land-use rights or selling immovable properties by accepting payment in advance, the time when the tax liability arises shall be the date on which the advance payment is received. For taxpayers gifting immovable properties to others, the time when the tax liability arises shall be the date on which the titles of the immovable properties are transferred.

The time when withholding liability to business tax arises shall be the date on which the business proceeds are received by the withholding agents on the taxpayers' behalf or documented evidence of right to collect business proceeds is obtained by the withholding agents on the taxpayers' behalf.



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