

➤ **Q: Where to pay consumption tax?**

A: The places for consumption tax payment may be one of the followings:

- a. Taxpayers selling taxable consumer goods and self-produced taxable consumer goods for their own use should generally report and pay tax to the local competent tax offices where the taxpayers make accounting for their businesses
- b. Taxpayers selling in other county (or city) or entrusting for sales of self-produced taxable consumer goods in other county (or city) should pay consumption tax to the tax offices where the taxpayers make accounting or where the taxpayers are located.
- c. Where the head office and the branches are not located in one county (or city), the taxpayers should pay consumption tax at the place where the branches have produced the relevant taxable consumers goods. Upon approval by the state administration of taxation and by the SAT offices at provincial level, the consumption tax payable by the branches may be paid consolidated by the head office to the competent tax office where the head office is locate. Among them, approval should be made by the state administration of taxation for those with head office and branches locate within different provinces (autonomous regions or municipalities directly under the state council). Approval shall be made by the SAT offices at provincial level for those with head office and branches located in one province (autonomous region or municipality directly under the state council ) but in different counties (or cities)
- d. For taxable consumer goods contracted for processing, the consumption tax due shall be usually paid by the contractors to the local competent tax offices where the contractors are located. For the taxable consumer goods contracted by the taxpayers to individual business operators for processing, the consumption tax shall all be paid by the contracting taxpayers to the local tax offices where the contracting taxpayers are located.
- e. For imported taxable consumer goods, the consumption tax shall be reported and paid by the importers or their agents to the customs offices where the imports are declared.

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