

Resource Tax Time limit and place for tax payment

1) time of liability arising

- a. The timing at which the tax liability arises, in accordance with the different methods of settlement, may be classified into the following 3 circumstances:

For sales of products on receipt by installments, it shall be the date of collection of payment agreed according to the contracts.

For the sales of products with payment received in advance, it shall be the date on which the taxable products are delivered.

For the sales of products through other methods of settlement, it shall be the date on which the sales sum is received or the documented evidence of the right to collect the sales sum is obtained.

- b. For self-produced products for the taxpayers' own use, it shall be the date when the taxable products are transferred for use.
- c. The time when the withholding agents are liable to withhold the Resource Tax shall be the date when the first sales sum is paid or when the first receipt for the payable is issued.

2) time limit

The assessable period for Resource Tax may be one day, three days, five days, ten days, fifteen days or one month that shall be determined by the competent tax department taking into account the actual circumstances. Where taxpayers are unable to compute the tax payable in line with the prescribed time limit, the tax may be assessed on the basis of the sales volume each time or the quantity of taxable products for self-use.

Taxpayers that adopt one month as an assessable period shall report and pay tax within ten days following the end of the period. The taxpayers with an assessable period of one day, three days, five days, ten days or fifteen days shall prepay the tax within five days following the end of the period and report and settle the tax for the month within ten days from the first day of the following month.

The time for the withholding agents to hand over the tax withheld shall be determined with reference to the above stipulations.

3) Place for tax payment

The Resource Tax payable by taxpayers shall be paid to the local competent tax offices where the taxable products are exploited or produced.

For taxpayers exploiting or producing taxable products within the boundaries of their own provinces, (autonomous regions and municipalities under the State Council), the adjustments to the tax payment location shall be determined by the local tax bureaus at provincial level of their location.

The copyright and/or other intellectual property rights of China Business Engine including related text, images, charts, sound, animation, and videos, and their arrangement on the China Business Engine website, are protected by copyright and other protective laws.

For the units exploiting the taxable products across provinces (autonomous region, municipality directly under the State Council), the Resource Tax should be paid to the tax offices where the exploitation take place if the subsidiary producing unit and accounting unit are not located in the same province (autonomous regions or municipality directly under the Central Government), and the tax shall be computed on the basis of the actual sales volume (or self-use quantity) of the exploitation and by applying the applicable tax amount per unit, and be paid with appropriation by the units of independent accounting and self-responsibility for gain and loss.

The Resource Tax withheld by the withholding agents should be paid to the local competent tax offices of the purchase.



The copyright and/or other intellectual property rights of China Business Engine including related text, images, charts, sound, animation, and videos, and their arrangement on the China Business Engine website, are protected by copyright and other protective laws.

China Business Engine

Tel +86 21 52289730

Fax +86 21 5228-9730

WebsiteChina site: www.cbize.comGlobe site: www.cbize.net