

**Tax Collection and Administration System Concerning Taxpayers and Withholding Agents**

- 1) The units and individuals specified by laws and administrative rules and regulations to be liable to payment of taxes are the taxpayers.
- 2) 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.
- 3) 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.
- 4) The taxpayers should perform their tax payment obligation according to the tax laws, administrative regulations and rules. The contracts, agreements signed by the taxpayers in contrary to the tax laws, administrative regulations and rules are invalid at all.
- 5) The taxpayers, withholding agents and other relevant units should, by observing the relevant rules of the State, provide truthfully the relevant information concerning tax payment and withholding of taxes.
- 6) 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.
- 7) The taxpayers and withholding agents have the right to request the tax department to keep the taxpayer's information (referring to the commercial secrets and privacy) confidential. The tax department is obliged to keep secret the information about taxpayers, withholding agents.
- 8) By law, taxpayers have the right to apply for tax reductions, tax exemptions and tax refund.
- 9) 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.
- 10) The taxpayers and withholding agents have the right to accuse and disclose the legally offensive behavior of the tax department and tax staff.
- 11) Any unit or individual has the right to disclose any activity violating tax laws and administrative rules and regulations. The tax department should keep confidential for the informant and give proper reward.
- 12) The duty payers have the right to request the Customs to keep their commercial secrets confidential but should not refuse to provide the relevant materials by means of commercial secrets. The Customs should keep confidential for the duty payers. The Customs should give reward to the units and individuals disclosing or assisting in detecting the acts of violating the import and export regulations and should be responsible for keeping confidential.

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