

China - Administration of Taxation Collection, 1995

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Law of the People’s Republic of China on the Administration of Taxation Collection
(Adopted at the 27th Meeting of the Standing Committee of the 7th National People’s Congress on September 4, 1992 and amended in compliance with the Decision on the Amendment of the Law of the People’s Republic of China on the Administration of Taxation Collection by the 12th Meeting of the 8th National People’s Congress of China on February 28, 1995)

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1 **Law of the People's Republic of China on the
Administration of Taxation Collection
(Adopted at the 27th Meeting of the Standing
Committee of the 7th National People's Congress on
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National People's Congress of China on February 28,
1995)**

2 **Chapter I - General Principles**

3 **Article 1**

4 In order to strengthen the administration over taxation collection,
safeguard the revenues of the State and protect the legitimate in-
terests of taxpayers, this Law is hereby formulated.

5 **Article 2**

6 This Law is applicable to the administration over the collection of
any kinds of taxes collected by the taxation authorities according
to law.

7 **Article 3**

8 The beginning and termination of taxation collection and the reduc-
tion, exemption and rebate of taxes and the payment of an overdue
tax shall be implemented in line with legal provisions; in cases in
which the State Council is empowered by law to formulate provi-
sions, the provisions in the administrative regulations formulated
by the State Council shall be implemented.

9 No government organization, institution or individual shall violate
the provisions in laws and administrative regulations by making de-
cisions, on an unauthorized basis, on the beginning or termination
of tax collection or on the reduction, exemption and rebate of taxes
or the payment of an overdue tax.

10 **Article 4**

11 Taxpayers shall mean those entities and individuals obligated to
pay taxes under laws and administrative regulations.

12 Withholding agents shall mean those entities and individuals obli-
gated to withhold and collect taxes under laws and administrative
regulations.

13 Taxpayers and withholding agents shall, in accordance with the
provisions as contained in laws and administrative regulations, pay
taxes, withhold and collect taxes.

14 **Article 5**

15 The competent taxation authorities under the State Council are re-
sponsible for the nationwide work of administering taxation collec-
tion.

16 The local people's governments at various levels shall strengthen
their leadership over the work of administering taxation collection
within their respective jurisdictions and support the taxation author-
ities in their efforts to fulfill ex officio duties and complete the tasks
of tax collection.

17 All relevant departments and entities shall support and assist the
taxation authorities in carrying out ex officio duties.

18 The taxation authorities shall carry out ex officio duties according to
law; no entity and/or individual shall obstruct them from this.

Article 6

Taxation officers shall strictly enforce laws and be devoted to their duties; they shall not demand or accept bribes, bend the law for the benefit of their relatives or friends, neglect their duties, collect no or inadequate tax on taxable items; and they shall not abuse their powers to collect an undue amount of tax or deliberately make things difficult for taxpayers and withholding agents.

Article 7

Each and every entity and/or individual has the right to inform against activities in violation of laws and administrative regulations. The taxation authorities shall keep a secret of the names of the informants and, in compliance with provisions, give rewards.

Article 8

The tax authorities referred to in this Law shall mean the tax bureaus, branches and offices at various levels.

Chapter II - Taxation Administration**Section 1 - Taxation Registration****Article 9**

Within thirty days after obtaining the business license, an enterprise, a subsidiary and site for production and operations set up by an enterprise in another locality, a self-employed household business and an institution engaged in production and operations (hereinafter referred to taxpayers engaged in production and operations as a generic name), upon presentation of relevant credentials,

shall go to the taxation authorities to apply for tax registration. After examination, the taxation authorities will issue a tax registration certificate.

The State Council will work out provisions governing the scope and methods of tax registration for the taxpayers not falling into the category as mentioned in the above paragraph.

Article 10

In case of any changes in the contents of their tax registration, within thirty days after the industry and commerce administrative authorities have handled the changes in registration or before applying with the industry and commerce administrative authorities for cancellation of registration, taxpayers engaged in production and operations shall, upon presentation of relevant credentials, go to the taxation authorities and apply for changing or canceling tax registration.

Article 11

Taxpayers shall, in conformity with the provisions of the taxation authorities under the State Council, use their tax registration certificates. Such certificates shall not be lent, tampered with, damaged, traded or forged.

Section 2 - Administration over Account Books and Accounting Documents**Article 12**

In accordance with the provisions of the public finance and taxation

authorities under the State Council, taxpayers engaged in production and operations and withholding agents shall keep and check accounts based upon lawful and valid documents. Should a self-employed entrepreneur be in a clear-cut position of being unable to establish an accounting book, with the approval from the taxation authorities, he may not establish accounting book.

Article 13

The financial and accounting system or methods of a taxpayer engaged in production and operations shall be submitted to the taxation authorities for file.

Should the financial and accounting system or methods of a taxpayer engaged in production and operations run counter to the taxation-related provisions of the State Council or the competent public finance and taxation authorities under the State Council, the taxable amount shall be calculated according to the relevant provisions of the State Council or the competent public finance and taxation authorities under the State Council.

Article 14

Value-added tax exclusive invoices shall be printed by the enterprises designated by the competent taxation authorities under the State Council; other invoices, in line with the provisions of the competent taxation authorities under the State Council, shall be printed by the enterprises respectively designated by the State taxation bureau and the local taxation bureau at the level of province, autonomous region and municipality directly under the Central Government.

Without the designation of the taxation authorities as indicated in the above paragraph, no invoices shall be printed.

The invoice administrative methods shall be formulated by the State Council.

Article 15

Taxpayers engaged in production and operations and withholding agents shall, according to the preservation period as specified by the competent public finance and taxation authorities under the State Council, keep account books, accounting documents, tax payment certificates and other related materials.

No account book, accounting evidence record, tax payment certificate and other relevant materials shall be forged, altered or destroyed without permission.

Section 3 - Tax Declaration

Article 16

A taxpayer shall, within the declaration period as specified in the provisions of laws and administrative regulations or as specified by the taxation authorities in line with the provisions in laws and administrative regulations, submit its tax declaration form, financial and accounting statements and other tax payment materials as requested on a taxpayer by the taxation authorities based upon actual needs.

Withholding agents shall, within the declaration period as specified in the provisions of laws and administrative regulations or as specified by the taxation authorities in line with the provisions in laws and administrative regulations, submit the tax withholding, collecting and payment reports and other tax payment materials as requested on a withholding agent by the taxation authorities based upon actual needs.

Article 17

Should a taxpayer or a withholding agent be unable to go through formalities of tax declaration or submit the tax withholding, collecting and payment report within the specified period of time, with the approval from the taxation authorities, he can postpone the declaration.

Chapter III - Tax Collection**Article 18**

When the taxation authorities collect taxes in line with laws and administrative regulations, they shall not violate the provisions in laws and administrative regulations by beginning, terminating, increasing or decreasing the collection of taxes.

Article 19

Withholding agents shall honor their obligations of withholding and collecting taxes in line with the provisions in laws and regulations. The taxation authorities shall not request any entity and individual having no obligations to withhold and collect taxes under laws and regulations to honor any obligation of withholding and collecting taxes.

When withholding agents are honoring their obligations of withholding and collecting taxes, no taxpayer shall refuse. In case of refusal on the part of a taxpayer, withholding agents shall punctually inform the taxation authorities for action.

In line with provisions, the taxation authorities shall pay withholding and collection commissions to withholding agents.

Article 20

Taxpayers and withholding agents shall, within the period of time as specified in the provisions of laws and administrative regulations or as specified by the taxation authorities in line with the provisions in laws and administrative regulations, pay tax or transfer taxes. Should a taxpayer have special problems and be unable to punctually pay tax, with the approval of the taxation bureau (sub-bureau) above the level of county, he can postpone his payment of tax, but the postpone shall not exceed three months.

In the event of a taxpayer failing to pay tax within the period of time specified in the above paragraph and a withholding agent failing to transfer tax within the period of time specified in the above paragraph, the taxation authorities can, in addition to ordering him to pay tax in a set period of time, levy a 2‰ delay charge per day on the overdue payment starting from the date when the tax payment is overdue.

Article 21

A taxpayer can, based upon the provisions in laws and administrative regulations, file a written applications with the taxation authorities for tax reduction or exemption.

An application for tax reduction or exemption shall go through the examination and approval by the tax reduction and exemption examining and approving authorities as provided for in the provisions of laws and administrative regulations; the tax reduction and/or exemption decisions taken on an unauthorized basis by various levels of local people's governments, competent authorities under various levels of local people's governments, entities and individuals in violation of the provisions in laws and administrative regulations shall be invalid.

66 **Article 22**

67 When the taxation authorities collect tax and when withholding
agents withhold and collect tax, they shall issue tax payment cer-
tificates.

68 **Article 23**

69 If a taxpayer is found to be in one of the following situations, the
taxation authorities shall have the right to check and determine his
taxable amount:

70 (1) Being unnecessary to establish an account book according to
the provisions of this Law;

71 (2) Having to, but having failed to, establish an account book ac-
cording to the provisions of this Law;

72 (3) Although an account book has been kept, yet the accounts are
chaotic or the cost materials, income documents and expense doc-
uments are incomplete. Consequently it is difficult to check the
accounts;

73 (4) When taxation obligations emerge, having failed to make tax
declaration in the period of time specified and after the taxation
authorities order him to declare in a set period of time, having failed
to declare after the expiry of the time limit.

74 **Article 24**

75 When an enterprise or the organization and site engaged in produc-
tion and operations set up in China by a foreign enterprise has busi-
ness transactions with its associate enterprises, the price amount
and expenses shall be collected or paid as between independent
enterprises; if they fail to do so and reduce its taxable income or

gains, the taxation authorities shall have the right to make reason-
able adjustments.

Article 25

76

77 With regard to an entity or individual engaged in operations without
having obtained a business license, in addition to the punishment
meted out by the industry and commerce administrative organs, the
taxation authorities shall determine its taxable amount and order it
to pay this amount; in case of refusal to pay, the taxation author-
ities may detain its commodities and goods to the extent of being
equivalent in value to the taxable amount. In the event that payable
tax is paid after the detention of goods and commodities, the tax-
ation authorities shall immediately release the detained items and
return the detained commodities and goods; in the case of contin-
ued refusal to pay payable tax, with the approval of the director of a
taxation bureau above the county level, the detained commodities
and goods can be auctioned and the income generated therein can
be used to make up for the payable tax.

Article 26

78

79 Should the taxation authorities, upon possession of evidence, con-
clude that a taxpayer engaged in production and operations have
conducted some activities of averting taxation obligations, they
may, before the expiry of the set period of time, order the taxpayer
in question to pay the payable tax in a term limit; should, in a term
limit, there be obvious signs that the taxpayer is moving away and
hiding its taxable commodities, goods and other assets or taxable
income, the taxation authorities may order the taxpayer to provide
a tax payment guarantee. Should the taxpayer be unable to pro-
vide a tax payment guarantee, with the approval of the director of

a tax bureau above the county level, the taxation authorities may take the following tax preservation measures:

(1) Give a written notice to the account-opening bank of the taxpayer or other financial institutions, requesting them to suspend the withdrawal of a portion of the taxpayer's deposits equivalent in value to the taxable amount; and

(2) Detain and seal up the portion of commodities, goods and other assets equivalent in value to the taxable amount.

In case that the taxpayer pays the tax in the term limit as specified in the above paragraph, the taxation authorities shall immediately remove the tax preservation measures; in case that the payable tax is not paid upon the expiry of the term limit, with the approval of the director of a tax bureau above the county level, the taxation authorities can issue a written notice to the account-opening bank of the taxpayer or other financial institutions to withhold the tax amount from the deposits whose withdrawal has been suspended, or auction the detained and sealed up commodities, goods or other assets and use the income generated from the auction to compensate for the taxable amount.

In the event that inappropriate tax preservation measures are taken, or in the event that the taxation authorities fail to lift the tax preservation measures after the taxpayer has paid the taxable amount in the term limit, as a result of which the legitimate interests of the taxpayer have suffered losses, the taxation authorities shall be held accountable for paying damages.

Article 27

Should a taxpayer engaged in production and operations or a withholding agent fail to pay or transfer the taxable amount in the specified period of time, should a tax payment guarantor fail to pay the

taxable amount for which he has guaranteed in the specified period of time, the taxation authorities shall order them to make payment within a term limit; if, upon the expiry of the term limit, the payment is still not made, with the approval of the director of a tax bureau above the county level, the taxation authorities may take the following enforcement measures:

(1) Give a written notice to the account-opening bank of the taxpayer or other financial institutions, requesting them to withhold a portion of the taxpayer's deposits equivalent in value to the taxable amount; and

(2) Detain, seal up and auction the portion of commodities, goods and other assets equivalent in value to the taxable amount and then use the income generated in the auction to make up for the taxable amount.

When the taxation authorities take the enforcement measures, enforcement action will be taken against the arrearage unpaid by the taxpayer, withholding agent or tax payment guarantor as mentioned in the above paragraph.

Article 28

Should it be necessary for the taxpayer with outstanding tax payment to leave the country, he shall settle all the due tax amount with the taxation authorities or offer guarantees. If the taxable amount is not paid up and no guarantees are offered, the taxation authorities may notify the border control administrative organs to prevent him from leaving the country.

Article 29

When the taxation authorities detain commodities, goods or other

assets, they shall issue a receipt; a list shall be given when commodities, goods or other assets are sealed up.

93 **Article 30**

94 Should a taxpayer have paid an amount in excess of his taxable amount, upon discovery, the taxation authorities shall immediately return the excess portion; should the taxpayer find it out within three years after the taxable amount has been paid up, he may request the taxation authorities to return the excess portion and the taxation authorities, after verification, shall immediately refund it.

95 **Article 31**

96 If, because of the responsibilities on the part of the taxation authorities, taxpayers and withholding agents have not paid or insufficiently paid the taxable amount, within three years' time, the taxation authorities may request taxpayers and withholding agents to pay the back taxes, yet no arrearage shall be charged.

97 If, because of the calculation errors made by a taxpayer or withholding agent, a taxable amount or an inadequate amount of tax is paid, within three years' time, the taxation authorities can recover the taxes; in special circumstances, the recovery period can be extended to ten years.

98 **Chapter IV - Tax Inspection**

99 **Article 32**

100 The taxation authorities shall have the right to conduct the following tax inspections:

101 (1) Inspecting the taxpayer's account books, book-keeping doc-

uments, statements and related materials, and inspection of the withholding agent's withholding and collecting account books, book-keeping documents and related materials;

(2) Visiting the taxpayer's production and operations sites and goods storage sites for inspection of the taxpayer's taxable commodities, goods or other assets and for inspection of the withholding agent's business operations pertinent to withholding and collection of taxes; 102

(3) Ordering a taxpayer or withholding agent to supply documentation, evidence and related materials in connection with tax payment or tax withholding and collection; 103

(4) Inquiring upon the taxpayer, withholding agent about the issues and situations relating to tax payment or tax withholding and collecting; 104

(5) Visiting stations, wharves, airports, postal and telecommunications enterprises and their subsidiaries for inspection of the relevant documentary certificates, documents and related materials of the taxable commodities, goods or other assets consigned and sent by the taxpayer; 105

(6) Checking with the deposits accounts of a taxpayer engaged in production and operations and of a withholding agent at banks or other financial institutions, with the approval of the director of a tax bureau (branch) above the county level and upon presentation of a certificate in a nationwide uniform format permitting an inspection of deposits accounts; when checking with the savings deposits of a taxpayer engaged in production and operations, a county or municipal sub-ranch or a municipal branch shall verify the figures and designate its subsidiary savings offices to provide information. 106

Article 33

108 All taxpayers and withholding agents shall accept tax inspections conducted by the taxation authorities, present a true picture of the situation, offer related information and not be allowed to refuse or hide any information.

Article 34

109
110 When the taxation authorities conduct tax inspections according to law, relevant departments and entities shall provide support and assistance, present a true picture of the situation in connection with tax payment or tax withholding and collection on the part of a taxpayer, withholding agent or other parties involved, and also supply related information and evidence.

Article 35

111
112 While investigating into tax-related law-breaking cases, the taxation authorities may jot down, record, video-tape, film and copy any fact and documentation in connection with the cases involved.

Article 36

113
114 In the course of conduction a tax inspection, the personnel dispatched by the taxation authorities shall show their tax inspection credentials and be obligated to keep secret for the inspected persons.

11507 **Chapter V - Legal Liabilities**116 **Article 37**

If a taxpayer has done one of the following, the taxation authorities shall order him to make corrections within a term limit; if no corrections are made upon the expiry of the term limit, he shall be imposed a fine amounting to less than RMB 2,000 yuan, should the law-breaking activity is serious in nature, a fine of RMB 2,000-10,000 yuan can be imposed: 117

(1) Failure to make declaration and go through formalities for tax registration, change or cancellation within the specified period of time; 118

(2) Failure to establish and keep account books or accounting documents and related materials according to provisions; and 119

(3) Failure to submit the financial and accounting system or methods to the taxation authorities for file. 120

Article 38

If a withholding agent has failed to comply with provisions and establish and keep withholding and collection account books or to keep the accounting documents and related materials in connection with tax withholding and collection, the taxation authorities shall order him to make corrections within a term limit; if no corrections are made upon expiry of the term limit, a fine of less than RMB 2,000 yuan may be imposed; if the law-breaking activity is serious in nature, a fine of RMB 2,000-5,000 yuan shall be imposed. 121 122

Article 39

Should a taxpayer fail to make tax declaration within the specified 123 124

period of time, or should a withholding agent fail to submit tax withholding and collection reports to the taxation authorities within the specified period of time, the taxation authorities shall order him to make corrections within a term limit and impose a fine of RMB 2,000 yuan; if no corrections are made upon expiry of the term limit, a fine of RMB 2,000-10,000 yuan may be imposed.

125 **Article 40**

126 Should a taxpayer resort to such means as forging, tampering with, hiding and/or destroying without permission account books and accounting documents, add fake expense entries or make no or few income entries on the account books, or making false tax declaration in order to pay no or less taxable amount, that would constitute a tax evasion. In the case that the evaded tax amount accounts for over 10% of the taxable amount, and exceeds RMB 10,000 yuan, or that the tax evasion has been committed after two administrative punishments for tax evasion reasons by the taxation authorities, in addition to collecting the evaded portion of tax, the taxation authorities shall, in line with the provisions of Article 1 of the Additional Provisions with Regard to Punishment of Criminal Tax Evasion and Rebellion against Tax Collection, mete out punishments; should the evaded tax amount be less than RMB 10,000 yuan or the evaded tax amount account for less than 10% of the taxable amount, the taxation authorities shall collect the evaded tax amount and impose a fine of less than five times the evaded tax amount.

127 Should a withholding agent resort to the means as indicated in the above paragraph, pay none of or less than the withheld and collected tax amount and should this amount account for 10% of the payable tax and exceed RMB 10,000 yuan, punishments shall be meted out in accordance with the provisions of Article 1 of the Additional Provisions with Regard to Punishment of Criminal Tax Evasion and Rebellion against Tax Collection; should the amount be

less than RMB 10,000 yuan or account for less than 10% of the payable tax, the taxation authorities shall collect the tax amount which has not or inadequately been paid and impose a fine of less than five times the tax amount which has not or inadequately paid.

Article 41

128

129 Where, as a result that a taxpayer has outstanding payable tax and adopts measures to move away or hide assets, the taxation authorities cannot collect the outstanding tax amount exceeding RMB 10,000 yuan, in addition to collecting the outstanding tax amount, the taxation authorities shall dish out punishments in compliance with the provisions of Article 2 of the Additional Provisions with regard to Punishment of Criminal Tax Evasion and Rebellion against Tax Collection; should the amount be less than RMB 10,000 yuan, the taxation authorities shall collect the outstanding tax amount and impose a fine of less than five times the outstanding tax amount.

Article 42

130

131 In case that an enterprise or institution has committed the law-breaking activities stipulated in Articles 40 and 41 which have constituted crimes, punishments shall be meted out in line with Article 3 of the Additional Provisions with Regard to Punishment of Criminal Tax Evasion and Rebellion against Tax Collection. If the activities have not constituted crimes, the taxation authorities shall collect the tax amount which has not or inadequately been paid and impose a fine of less than five times the tax amount which has not or inadequately been paid.

132 **Article 43**

133 Should a taxpayer bribe tax officers so as to pay no or less taxable amount, punishments shall be meted out in line with Article 4 of the Additional Provisions with regard to Punishment of Criminal Tax Evasion and Rebellion against Tax Collection.

134 **Article 44**

135 Should an enterprise or institution adopt such fraudulent measures as making false export declarations about the products that it manufactures or deals in so as to swindle money out the State's export tax rebate fund and should the money be more than RMB 10,000 yuan, the taxation authorities shall collect the swindled amount of tax rebate and mete out punishments in line with Paragraph 1 of Article 5 of the Additional Provisions with Regard to Punishment of Criminal Tax Evasion and Rebellion against Tax Collection; should the swindled amount of export tax rebate from the State be less than RMB 10,000 yuan, the taxation authorities shall collect the swindled amount of tax rebate and impose a fine of less than five times the swindled amount of tax rebate.

136 In the event of entities or individuals who swindle money out the State's export tax rebate but not falling into the scope as determined in the provisions of the above paragraph, in addition to collecting the swindled amount of tax rebate, the taxation authorities shall mete out punishments in line with the provisions of Paragraph 2 of Article 5 of the Additional Provisions with Regard to Punishment of Criminal Tax Evasion and Rebellion against Tax Collection; should the amount be small and stop short of constituting crimes, the taxation authorities shall collect the swindled amount of tax rebate and impose a fine of less than five times the swindled amount of tax rebate.

Article 45

137
138 Rebellion against tax collection shall mean refusal to pay tax by using violence and threats. In addition to collecting the refused tax, the taxation authorities shall mete out punishments in line with the provisions of Paragraph 1 of Article 6 of the Additional Provisions with Regard to Punishment of Criminal Tax Evasion and Rebellion against Tax collection; should the activity be light in nature and constitute no crime, the taxation authorities shall collect the refused amount of tax and impose a fine of less than five times the refused amount of tax.

139 Should rebellion against tax collection by violent means result in serious physical injuries or deaths, punishments shall be meted out in a severe manner according to physical injuries crimes and homicides; and a fine shall be imposed in line with the provisions of Paragraph 2 of Article 6 of the Additional Provisions with Regard to Punishment of Criminal Tax Evasion and Rebellion against Tax Collection.

Article 46

140
141 Should a taxpayer engaged in production and operations or a withholding agent fail to pay, or pay a less amount than, the taxable amount or the transferable tax amount, the taxation authorities shall order him to make payment within a term limit; should no payment is paid upon expiry of the term limit, the taxation authorities may impose a fine of less than five times of the unpaid tax or balance of the payable tax in addition to resorting to the enforcement measures as stipulated in Article 27 of this Law in a bid to collect the unpaid tax or the balance of the payable tax.

143	Article 47	142	Article 157 of the Criminal Law; for those who refuse and impede tax officers from exercising ex officio duties but without using any violence or threats, they shall be punished by the public security authorities in line with the Rules on the Punishment of Offenses against Social Order Administration.	
	Should a withholding agent have not withheld and collected tax that should have been withheld and collected, the withholding agent shall pay this amount of tax, with the exception of the situation in which the withholding agent has punctually reported to the taxation authorities about the refusal on the part of the relevant taxpayers to have taxes withheld and collected.			
144	Article 48			151
	In case of illegally printing invoice in violation of the provisions in Article 14 of this Law, the taxation authorities shall destroy the illegally printed invoices, confiscate the illegal income and impose a fine.			
146	Article 49			152
	The administrative punishments provided for in this Law shall be decided upon by a tax bureau (branch) above the county level; for a fine of less than RMB 1,000 yuan imposed on a self-employed household business or an enterprise or individual engaged in operations without having obtained a business license, the decision shall be made by a tax office.			
148	The taxation authorities, when imposing fines, shall issue receipts.			153
149	Article 50			154
	For those who impede tax officers from exercising ex officio duties with violence and threats, their criminal responsibilities shall be investigated and they be punished in line with the provisions of			
			Article 51	155
			The income confiscated by the people's courts and taxation authorities shall all be turned into the State treasury.	
			Article 52	156
			In the event that a tax officer conspires with a taxpayer and/or withholding agent, instigates or assists a taxpayer and/or withholding agent in committing offenses against Articles 40, 41, 42 and 44 of this Law, punishments shall be meted out in compliance with the provisions regarding joint offenses; if the activities involved do not constitute crimes, disciplinary sanctions shall be imposed on them.	
			Article 53	157
			Any tax officer, should he commit a crime by taking advantage of the conveniences in his duties in the form of taking or requesting money and/or property, shall be prosecuted in line with the crime of taking bribes; if his activities do no amount to any crime, he shall be disciplined.	
			Article 54	158
			Any tax officer, should he neglect his duties, collect none, or less	

than, the payable tax and thus cause great losses to the State, shall be prosecuted in line with Article 187 of Criminal Law; if his activities do not amount to any crime, he shall be disciplined.

159 In case of a tax officer abusing his powers and deliberately making things difficult for taxpayers and/or withholding agents, he shall be subjected to disciplinary sanctions.

160 **Article 55**

161 Should anyone violate the provisions in laws and administrative regulations by deciding without due authorization to begin, terminate, reduce, exempt or rebate taxation or collect back tax, this decision made without due authorization shall be canceled in line with the provisions of this Law; in addition, the payable but unpaid tax shall be collected and the unduly collected tax be returned. The administrative responsibilities of the persons directly involved shall be instigated by the direct superiors of the taxation authorities.

162 **Article 56**

163 Should any dispute arise between a taxpayer, a withholding agent or a tax payment guarantor and the taxation authorities with regard to tax payment, the tax and arrearage shall be paid or transferred according to the provisions in laws and administrative regulations in the first place; and then, within 60 days after receipt of the tax payment certificate issued by the taxation authorities, they may apply for reconsideration by the direct superiors of the taxation authorities in question. The direct superiors of the taxation authorities in question shall make the reconsideration decision within 60 days after receipt of the application for reconsideration. If they do not accept the reconsideration decision, they may institute a litigation

before a people's court within 15 days after receipt of the reconsideration decision.

Should the parties involved do not accept the punishment decision, the execution of enforcement or tax preservation measures by the taxation authorities, they may apply for reconsideration by the direct superiors of taxation authorities in question within 15 days after receipt of the punishment notice. If they do not accept the reconsideration decision, they may institute a litigation before a people's court within 15 days after receipt of the reconsideration decision. The parties involved may also, within 15 days after receipt of the punishment notice or after the execution of enforcement or tax preservation measures by the taxation authorities, directly bring a lawsuit before a people's court. In the course of reconsideration and litigation, the execution of enforcement and tax preservation measures shall not stop.

With regard to the punishment decision made by the taxation authorities, should the parties involved make no application for reconsideration, bring no litigation before the people's court but stop short of complying with the decision, the taxation authorities having made the decision may apply with a people's court for enforcement.

Chapter VI - Supplementary Articles

Article 57

Taxpayers and withholding agents can entrust tax agents to handle matters related to taxation.

Article 58

The administration over the collection of the agricultural tax, the

animal husbandry tax, the arable land occupancy tax and the contract tax shall be conducted in reference to the relevant provisions in the Law.

171 The administration over the collection of the tariffs, vessel tonnage tax and taxes withheld by the Customs service shall be conducted in line with the relevant provisions in laws and administrative regulations.

172 **Article 59**

173 Should there be any discrepancy between this Law and the treaties and agreements signed between the People's Republic of China and foreign countries, the provisions in those treaties and agreements shall be observed.

174 **Article 60**

175 Should there be any discrepancy between this Law and the taxation legislation promulgated in the past, this Law shall prevail.

176 **Article 61**

177 The State Council shall formulate implementing rules for this Law.

178 **Article 62**

179 This Law shall enter into force as of January 1, 1993. The Interim Rules on the Administration of Taxation Collection of the People's Republic of China promulgated by the State Council on April 21, 1986 shall be concurrently abolished.

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Source Digest: SHA256(china.taxation.collection.administration.1995.sst)=-9cb435ee3974dc3b4b015507cc23d3b8d9d765d3f1230f12e7a90d8e06074125

Skin Digest: SHA256(skin_lm.rb)=5acda64a9532f9ef6b71693da2b471d4efac2f23-a8499e68de066eec8ea9b8e9

Generated

Document (dal) last generated: Tue Sep 21 16:35:25 -0400 2010

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Ruby version: ruby 1.8.7 (2010-08-16 patchlevel 302) [i486-linux]