



LAW OF THE PEOPLE'S
REPUBLIC OF CHINA
ON THE ADMINISTRATION OF
TAX COLLECTION

中华人民共和国税收征收管理法

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FOREIGN LANGUAGES PRESS

外 文 出 版 社

图书在版编目(CIP)数据

中华人民共和国税收征收管理法:英汉对照. —北京:外文出版社, 1999
ISBN 7-119-02477-9

I. 中… II. Ⅲ. 税收管理—税法—中国—对照读物—英、汉 IV. I922.22

中国版本图书馆 CIP 数据核字(1999)第 40380 号

责任编辑 余冰清

英文责编 贺 军

封面设计 王 志

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中华人民共和国税收征收管理法

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©外文出版社

外文出版社出版

(中国北京百万庄大街 24 号)

邮政编码 100037

北京外文印刷厂印刷

中国国际图书贸易总公司发行

(中国北京车公庄西路 35 号)

北京邮政信箱第 399 号 邮政编码 100044

1999 年(大 32 开)第 1 版

1999 年第 1 版(英汉)第 1 次印刷

ISBN 7-119-02477-9/19·148(外)

03000(精)

6-EC-3348S

ISBN 7-119-02477-9



9 787119 024776 >

Foreign Languages Press Beijing
First Edition 2000

Home Page:
<http://www.flp.com.cn>
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sales@flp.com.cn

ISBN 7-119-02477-9
© Foreign Languages Press, Beijing, China, 2000
Published by Foreign Languages Press
24 Baiwanzhuang Road, Beijing 100037, China
Distributed by China International Book Trading Corporation
35 Chegongzhuang Xilu, Beijing 100044, China
P. O. Box 399, Beijing, China
Printed in the People's Republic of China

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*(Adopted at the 27th Meeting of the Standing Committee of the
Seventh National People's Congress on September 4, 1992,
promulgated by Order No. 60 of the President of the
People's Republic of China on September 4, 1992,
and effective as of January 1, 1993)*

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CHAPTER I

GENERAL PROVISIONS

Article 1 This Law is formulated with a view to strengthening the administration of tax collection, ensuring the tax revenue of the State and protecting the legitimate rights and interests of taxpayers.

Article 2 The administration of tax collection in respect of all taxes to be collected by the tax authorities in accordance with the law shall be governed by this Law.

Article 3 The imposition of tax or the cessation thereof, tax reduction, tax exemption and refund of tax as well as payment of tax unpaid shall be governed by the provisions of relevant laws; where the State Council is authorized by law to formulate relevant regulations, the provisions of the relevant administrative rules and regulations formulated by the State Council shall apply.

No units, including governmental organs, or individuals may, in violation of the law or administrative rules and regulations, make decisions regarding the imposition of tax or the cessation thereof, tax reduction, tax exemption or refund of tax, or payment of tax unpaid.

Article 4 Units and individuals obligated to pay taxes as

prescribed by law or administrative rules and regulations are taxpayers.

Units and individuals authorized to withhold and remit tax or collect and remit tax as prescribed by law or administrative rules and regulations are withholding agents.

Taxpayers and withholding agents must pay tax or withhold and remit tax or collect and remit tax in accordance with the provisions of the relevant laws or administrative rules and regulations.

Article 5 The competent department of taxation under the State Council shall be in charge of the administration of tax collection throughout the country.

The local people's governments at all levels shall strengthen their leadership in the administration of tax collection within their respective administrative regions and support the tax authorities in carrying out their duties according to law and accomplishing their tasks of tax collection.

Departments and units concerned shall support and assist the tax authorities in carrying out their duties according to law.

No units or individuals shall obstruct the tax authorities from carrying out their duties according to law.

Article 6 Tax officials must implement the law impartially and devote themselves to their duties. They shall not extort or take bribes, practice favouritism or commit malpractice, neglect their duties, or fail to collect, or

undercollect the amount of tax payable; nor shall they abuse their powers to overcollect tax or deliberately create difficulties for taxpayers or withholding agents.

Article 7 Every unit or individual shall have the right to report any acts contravening the law or the administrative rules or regulations relating to taxation. The tax authorities shall maintain confidentiality in respect of the informants and grant them rewards in accordance with relevant regulations.

Article 8 The "tax authorities" referred to in this Law means the tax bureaux at all levels and their sub-bureaux and tax stations.

CHAPTER II

TAX ADMINISTRATION

SECTION 1 TAX REGISTRATION

Article 9 Enterprises, branches and sites engaged in production or business operations established in other places by enterprises or individual businesses, as well as institutions engaged in production or business operations (hereinafter collectively referred to as taxpayers engaged in production or business operations) shall, within 30 days after receipt of the business licence, apply to the tax authorities for tax registration on presentation of the

relevant documents. Upon examination and verification of such documents, the tax authorities shall issue the tax registration certificate.

The scope and methods for tax registration for tax payers other than those specified in the preceding paragraph shall be laid down by the State Council.

Article 10 Any taxpayer engaged in production or business operations shall, where any change occurs in the contents of tax registration, within 30 days from the date of completing the formalities for such change in the business registration with the administrative department of industry and commerce or prior to the submission of an application for cancellation of the business registration to the administrative department of industry and commerce, apply to the tax authorities for the change or cancellation of tax registration on presentation of the relevant documents.

Article 11 Use of tax registration certificates by taxpayers shall be governed by the relevant regulations formulated by the competent department of taxation under the State Council. The tax registration certificates shall not be lent, altered, damaged, traded or forged.

SECTION 2 ADMINISTRATION OF ACCOUNT BOOKS AND VOUCHERS

Article 12 Taxpayers engaged in production or business

operations and withholding agents shall, in pursuance of the relevant regulations of the competent departments of finance and taxation under the State Council, establish account books, keep accounts based on legitimate and valid vouchers and conduct accounting. Individual businesses that are truly unable to keep account books shall be exempted from keeping account books, upon examination and approval by the tax authorities.

Article 13 The financial and accounting systems or financial and accounting procedures of a taxpayer engaged in production or business operations shall be submitted to the tax authorities for the record.

Where the financial and accounting systems or financial and accounting procedures of a taxpayer engaged in production or business operations contravene the relevant tax rules of the State Council, or the competent departments of finance and taxation under the State Council, the calculation and payment of tax shall be made in accordance with the stipulations on finance and taxation of the State Council.

Article 14 Invoices shall be printed by enterprises designated by the competent departments of taxation of the people's governments of provinces, autonomous regions or municipalities directly under the Central Government. No enterprise without designation by such departments shall print invoices.

Measures for the administration of invoices shall be worked out by the State Council.

Article 15 Taxpayers engaged in production or business operations and withholding agents must take care of account books, vouchers for the accounts, tax payment receipts and other relevant information in conformity with the period for such care prescribed by the competent departments of finance and taxation under the State Council.

Account books, vouchers for the accounts, tax payment receipts and other relevant information shall not be forged, nor may they be altered or destroyed without due approval.

SECTION 3 TAX DECLARATION

Article 16 Taxpayers must, within the time limit for tax declaration as prescribed by law or administrative rules and regulations, or as determined by the tax authorities in accordance with the law or administrative rules and regulations, complete formalities for tax declaration, and submit tax returns, financial and accounting statements as well as other relevant information on tax payments required of taxpayers by the tax authorities in light of the actual needs.

Withholding agents must, within the time limit for tax declaration as prescribed by law or administrative rules and regulations, or as determined by the tax authorities in accordance with law or administrative rules and regulations, submit statements on taxes withheld and remitted or collected and remitted as well as other relevant information required of withholding agents by the tax authorities in light of the actual needs.

Article 17 Where a taxpayer or withholding agent is unable to complete the formalities for tax declaration or to submit statements on the tax withheld and remitted or collected and remitted within the prescribed time limit, upon examination and approval by the tax authorities, the time limit may be extended.

CHAPTER III

TAX COLLECTION

Article 18 The tax authorities shall collect tax in accordance with law or administrative rules and regulations. They shall not impose, refrain from collecting, overcollect or undercollect tax in violation of the law or administrative rules and regulations.

Article 19 Withholding agents shall perform their duties of withholding or collecting tax in accordance with law or administrative rules and regulations. With respect to units or individuals that are not obligated to withhold or collect tax as prescribed by law or administrative rules and regulations, the tax authorities shall not request them to perform any obligations of withholding or collecting tax.

When a withholding agent performs its duties of withholding or collecting tax in accordance with law, the taxpayer shall have no right to refuse. Should a taxpayer refuse, the withholding agent shall promptly report the case to the tax authorities for disposition.

The tax authorities shall, in accordance with the relevant regulations, pay to withholding agents handling fees for withholding or collecting tax.

Article 20 A taxpayer or withholding agent shall pay or remit tax in compliance with the time limit as prescribed by the law or administrative rules and regulations, or as determined by the tax authorities in accordance with the law or administrative rules and regulations. Where a taxpayer is unable to pay tax within the prescribed period on account of special difficulties, it may, upon approval by a tax bureau (or sub-bureau) at or above the county level, defer the payment of tax for a maximum period of three months.

Where a taxpayer fails to pay tax within the time limit as prescribed in the preceding paragraph or a withholding agent fails to remit tax within the time limit as prescribed in the preceding paragraph, the tax authorities shall, in addition to ordering the taxpayer or withholding agent to pay or remit the tax within a fixed period of time, impose a surcharge on a daily basis at the rate of 0.2% of the amount of tax in arrears, commencing on the day the tax payment is in default.

Article 21 A taxpayer may submit to the tax authorities a written application for tax reduction or tax exemption in accordance with the law or administrative rules and regulations.

Applications for tax reduction or tax exemption shall be

subject to examination and approval by the examination and approval authorities for tax reduction or tax exemption prescribed by the law or administrative rules and regulations. Any decisions on tax reduction or tax exemption made in violation of the law or administrative rules and regulations by the local people's governments at all levels, the competent departments under the people's governments at all levels, or by units or individuals shall be null and void.

Article 22 When the tax authorities collect tax and withholding agents withhold or collect tax, they must issue tax payment receipts to the taxpayers.

Article 23 If a taxpayer is in any of the following circumstances, the tax authorities shall have the power to assess the amount of tax payable by the taxpayer:

(1) Establishment of account books is not necessary under this Law;

(2) Account books are required to be established by this Law, but they are not established;

(3) Account books are established, but the accounts are not in order or the information on cost, receipt vouchers and expense vouchers is incomplete and difficult to check;

(4) Where an obligation to pay tax arises, the taxpayer fails to complete the formalities for tax declaration within the prescribed time limit, and, after having been ordered by the tax authorities to make a tax declaration within a fixed period of time, still fails to do so upon expiration of the period.

Article 24 The payment or receipt of prices or charges in business transactions between an enterprise or an establishment or a site set up in China by a foreign enterprise engaged in production or business operations, and its associated enterprises, shall be made in the same manner as the payment or receipt of prices or charges in business transactions between independent enterprises. Where the payment or receipt of prices or charges is not made in the same manner as in business transactions between independent enterprises and results in a reduction of the taxable revenue or income, the tax authorities shall have the right to make reasonable adjustments.

Article 25 With respect to a unit or an individual engaged in business operations without a business licence, the case shall be dealt with by the administrative department of industry and commerce in accordance with the law. In addition, the tax authorities shall assess the amount of tax payable by such a unit or individual and order it or him to make the tax payment. Should such a unit or individual fail to make the tax payment, the tax authorities may distrain the commodities or goods of a value corresponding to the amount of tax payable. If the amount of tax payable is paid after the distraint, the tax authorities must immediately remove the distraint and return the commodities or goods distrained. If the amount of tax payable is still not paid after the distraint, the commodities or goods which have been distrained shall, upon approval by the commissioner of a tax bureau (or

sub-bureau) at or above the county level, be sold by auction and the proceeds therefrom shall be used to offset the amount of tax payable.

Article 26 Where the tax authorities have grounds to believe that a taxpayer engaged in production or business operations has committed any act of tax evasion, the tax authorities may order the taxpayer to pay the tax payable within a time limit prior to the prescribed date of tax payment. If within such a time limit the tax authorities discover that there are obvious signs that the taxpayer has transferred or concealed its taxable commodities, goods or other property, or taxable income, the tax authorities may order the taxpayer to provide a guarantee of tax payment. If the taxpayer is unable to provide a guarantee of tax payment, the tax authorities may, upon approval by the commissioner of a tax bureau (or sub-bureau) at or above the county level, adopt the following tax preservation measures:

(1) Notify in writing the bank or any other financial institution with which the taxpayer has opened an account to stop payment on a temporary basis from the taxpayer's deposits of an amount corresponding to the amount of tax payable;

(2) Distrain or seal up the taxpayer's commodities, goods or other property of a value corresponding to the amount of tax payable.

In the event that the taxpayer makes the tax payment within the time limit prescribed in the preceding paragraph,