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# 中华人民共和国税收征收管理法（2015修正）

# Law of the People's Republic of China on the Administration of Tax Levying (Revision 2015)

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第一章 总则

Chapter 1 General Provisions

第一条   为了加强税收征收管理，规范税收征收和缴纳行为，保障国家税收收入，保护纳税人的合法权益，促进经济和社会发展，制定本法。

Article 1 This Law is formulated for the purposes of strengthening administration of tax collection, standardising tax collection and payment, safeguarding tax revenue of the State, protecting the legitimate rights and interests of taxpayers and promoting economic and social development.

第二条   凡依法由税务机关征收的各种税收的征收管理，均适用本法。

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

第三条   税收的开征、停征以及减税、免税、退税、补税，依照法律的规定执行；法律授权国务院规定的，依照国务院制定的行政法规的规定执行。

Article 3 The collection of tax or the cessation thereof, the reduction, exemption and refund of tax as well as the payment of tax underpaid shall be implemented in accordance with the law or the relevant provisions stipulated in administrative regulations formulated by the State Council, provided that the State Council is authorized by the law to formulate the relevant provisions.

任何机关、单位和个人不得违反法律、行政法规的规定，擅自作出税收开征、停征以及减税、免税、退税、补税和其他同税收法律、行政法规相抵触的决定。

No governmental organs, entities or individuals may be permitted to make without authorization, by violating laws or administrative regulations, decisions regarding the collection of tax or the cessation thereof, the reduction, exemption or refund of tax, the payment of tax evaded or overdue or decisions in conflict with other tax laws or administrative regulations.

第四条   法律、行政法规规定负有纳税义务的单位和个人为纳税人。

Article 4 Entities or individuals which are obligated to pay taxes in accordance with the laws and administrative regulations are the taxpayers.

法律、行政法规规定负有代扣代缴、代收代缴税款义务的单位和个人为扣缴义务人。

Entities or individuals which are obligated to withhold and remit taxes or collect and remit taxes in accordance with laws and administrative regulations are withholding agents.

纳税人、扣缴义务人必须依照法律、行政法规的规定缴纳税款、代扣代缴、代收代缴税款。

Taxpayers or withholding agents must pay taxes, or withhold and remit taxes or collect and remit taxes in accordance with laws and administrative regulations.

第五条   国务院税务主管部门主管全国税收征收管理工作。各地国家税务局和地方税务局应当按照国务院规定的税收征收管理范围分别进行征收管理。

Article 5 The competent tax departments under the State Council shall be in charge of the administration of tax collection for the whole country. The offices of the State Administration of Taxation and the local taxation bureaus in all localities shall carry out the administration of tax collection within the scope of the administration of tax collection specified by the State Council respectively.

地方各级人民政府应当依法加强对本行政区域内税收征收管理工作的领导或者协调，支持税务机关依法执行职务，依照法定税率计算税额，依法征收税款。

The local people's governments at various levels shall, in accordance with the law, strengthen their leadership or coordination in the administration of tax collection within their jurisdictions and support the tax authorities in carrying out their duties, computing payable taxes at the statutory tax rates and collecting taxes in accordance with the law.

各有关部门和单位应当支持、协助税务机关依法执行职务。

The various relevant departments and entities shall support and assist the taxation authorities in carrying out their duties in accordance with the law.

税务机关依法执行职务，任何单位和个人不得阻挠。

No entities or individuals shall impede the tax authorities from performing their duties in accordance with the law.

第六条   国家有计划地用现代信息技术装备各级税务机关，加强税收征收管理信息系统的现代化建设，建立、健全税务机关与政府其他管理机关的信息共享制度。

Article 6 The State shall, in a planned manner, equip tax authorities at all levels with modern information technology, strengthen the modernization of the information system for administration of tax collection, and establish and improve the information-sharing system between tax authorities and other administrative departments of the government.

纳税人、扣缴义务人和其他有关单位应当按照国家有关规定如实向税务机关提供与纳税和代扣代缴、代收代缴税款有关的信息。

Taxpayers, withholding agents and other entities concerned shall submit authentic information about tax payments, the withholding and remittance of taxes, and the collection and remittance of taxes to tax authorities in accordance with the relevant provisions of the State.

第七条   税务机关应当广泛宣传税收法律、行政法规，普及纳税知识，无偿地为纳税人提供纳税咨询服务。

Article 7 Tax authorities shall widely publicize laws and administrative regulations on taxation, popularize tax knowledge, and provide taxpayers with free consultation services on taxation.

第八条   纳税人、扣缴义务人有权向税务机关了解国家税收法律、行政法规的规定以及与纳税程序有关的情况。

Article 8 Taxpayers and withholding agents shall have the right to learn from tax authorities about the provisions of laws and administrative regulations on taxation of the State and tax payment procedures.

纳税人、扣缴义务人有权要求税务机关为纳税人、扣缴义务人的情况保密。税务机关应当依法为纳税人、扣缴义务人的情况保密。

Taxpayers and withholding agents shall have the right to require the tax authorities to keep the information of the taxpayers and withholding agents confidential. Tax authorities shall maintain the confidentiality of the information of taxpayers and withholding agents in accordance with the law.

纳税人依法享有申请减税、免税、退税的权利。

Taxpayers have the right to apply for tax reduction, exemption or refund according to law.

纳税人、扣缴义务人对税务机关所作出的决定，享有陈述权、申辩权；依法享有申请行政复议、提起行政诉讼、请求国家赔偿等权利。

Taxpayers and withholding agents enjoy the right of statement and the right of defense against the decisions made by tax authorities. They enjoy the right to apply for administrative reconsideration, institute administrative litigation, request state compensation and other rights in accordance with the law.

纳税人、扣缴义务人有权控告和检举税务机关、税务人员的违法违纪行为。

Taxpayers and withholding agents shall have the right to file charges against or make exposure of any tax authority or tax official for violation of laws or disciplines.

第九条   税务机关应当加强队伍建设，提高税务人员的政治业务素质。

Article 9 Tax authorities shall strengthen team building to improve the political and professional quality of tax officials.

税务机关、税务人员必须秉公执法，忠于职守，清正廉洁，礼貌待人，文明服务，尊重和保护纳税人、扣缴义务人的权利，依法接受监督。

Tax authorities and tax officials must enforce the law impartially and devote themselves to their duties, be honest and polite and provide services in a civilized manner, respect and protect the rights of taxpayers and withholding agents and accept supervision in accordance with the law.

税务人员不得索贿受贿、徇私舞弊、玩忽职守、不征或者少征应征税款；不得滥用职权多征税款或者故意刁难纳税人和扣缴义务人。

The tax officials shall not extort or take bribes, practice favoritism, commit malpractice, neglect their duties, or fail to levy or under-levy payable taxes, nor shall they abuse their powers to over-levy tax or deliberately create difficulties for taxpayers and withholding agents.

第十条   各级税务机关应当建立、健全内部制约和监督管理制度。

Article 10 Tax authorities at all levels shall establish and improve their systems of internal restriction, supervision and management.

上级税务机关应当对下级税务机关的执法活动依法进行监督。

The tax authorities at the higher level shall supervise the law enforcement activities of the tax authorities at the lower level in accordance with the law.

各级税务机关应当对其工作人员执行法律、行政法规和廉洁自律准则的情况进行监督检查。

Tax authorities at all levels shall supervise and inspect the enforcement of laws, administrative regulations and rules of self-discipline and honesty by their officials.

第十一条   税务机关负责征收、管理、稽查、行政复议的人员的职责应当明确，并相互分离、相互制约。

Article 11 The duties of officials in charge of collection, administration, auditing and administrative reconsideration of tax authorities shall be defined clearly, and shall be mutually separated and mutually restricting.

第十二条   税务人员征收税款和查处税收违法案件，与纳税人、扣缴义务人或者税收违法案件有利害关系的，应当回避。

Article 12 Tax officials shall withdraw from tax levying and investigation of tax-related violation cases if they have an interested relation with the taxpayers, withholding agents or in the cases.

第十三条   任何单位和个人都有权检举违反税收法律、行政法规的行为。收到检举的机关和负责查处的机关应当为检举人保密。税务机关应当按照规定对检举人给予奖励。

Article 13 Any entity or individual shall have the right to report any acts committed in violation of the law or the administrative regulations. The authorities who receive the accusation and who are responsible for investigating and dealing with the case shall keep the accuser confidential. Taxation authorities shall issue rewards in accordance with regulations.

第十四条   本法所称税务机关是指各级税务局、税务分局、税务所和按照国务院规定设立的并向社会公告的税务机构。

Article 14 For the purpose of the Law, tax authorities refer to tax bureaus at all levels and their sub-bureaus, tax stations and tax institutions that are established in accordance with the provisions of the State Council and announced to the public.

第二章 税务管理

Chapter 2 Taxation Administration

第一节 税务登记

Section 1 Tax Registration

第十五条   企业，企业在外地设立的分支机构和从事生产、经营的场所，个体工商户和从事生产、经营的事业单位（以下统称从事生产、经营的纳税人）自领取营业执照之日起三十日内，持有关证件，向税务机关申报办理税务登记。税务机关应当于收到申报的当日办理登记并发给税务登记证件。

Article 15 Enterprises, branches in other jurisdictions established by the enterprises, sites engaged in production or business operations, individual households engaged in industry and commerce 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 the receipt of a business licence, report to and complete tax registration formalities with the tax authorities on presentation of the relevant supporting documents. A tax authority shall, on the date of receipt of the application, complete the registration and issue a tax registration certificate.

工商行政管理机关应当将办理登记注册、核发营业执照的情况，定期向税务机关通报。

The administrative authorities of industry and commerce shall notify the tax authorities on a regular basis of the registration, verification and issuing of business licenses.

本条第一款规定以外的纳税人办理税务登记和扣缴义务人办理扣缴税款登记的范围和办法，由国务院规定。

The scope of and measures for tax registration by taxpayers and for tax withholding registration formalities by withholding agents other than those as prescribed in Paragraph 1 of this Article shall be formulated by the State Council.

第十六条   从事生产、经营的纳税人，税务登记内容发生变化的，自工商行政管理机关办理变更登记之日起三十日内或者在向工商行政管理机关申请办理注销登记之前，持有关证件向税务机关申报办理变更或者注销税务登记。

Article 16 Where a change occurs in the contents of tax registration of a taxpayer engaged in production or business operations, the taxpayer concerned shall, within 30 days of the date of completing the formalities for such change in the business registration with the Administration for Industry and Commerce or prior to the submission of an application for cancellation of business registration to the Administration for Industry and Commerce, report to and complete the formalities for the change or cancellation of tax registration with the tax authorities on presentation of the relevant supporting documents.

第十七条   从事生产、经营的纳税人应当按照国家有关规定，持税务登记证件，在银行或者其他金融机构开立基本存款帐户和其他存款帐户，并将其全部帐号向税务机关报告。

Article 17 Taxpayers engaged in production or business operations shall, in accordance with the relevant provisions of the State and by presenting their certificate of tax registration, open basic deposit accounts and other deposit accounts with banks or other financial institutions, and report all of their account numbers to tax authorities.

银行和其他金融机构应当在从事生产、经营的纳税人的帐户中登录税务登记证件号码，并在税务登记证件中登录从事生产、经营的纳税人的帐户帐号。

Banks or financial institutions shall record in the accounts of taxpayers engaging in production or business operations the numbers of their tax registration certificates, and record in tax registration certificates the account numbers of the taxpayers engaging in production or business operations.

税务机关依法查询从事生产、经营的纳税人开立帐户的情况时，有关银行和其他金融机构应当予以协助。

When tax authorities inquire about the accounts of taxpayers engaging in production or business operations in accordance with the law, banks and other financial institutions concerned shall provide assistance.

第十八条   纳税人按照国务院税务主管部门的规定使用税务登记证件。税务登记证件不得转借、涂改、损毁、买卖或者伪造。

Article 18 Taxpayers shall use tax registration certificates in accordance with the provisions formulated by the competent tax departments under the State Council. The tax registration certificates shall not be lent, altered, damaged, sold or forged.

第二节 帐簿、凭证管理

Section 2 Administration of Accounting Books and Supporting Vouchers

第十九条   纳税人、扣缴义务人按照有关法律、行政法规和国务院财政、税务主管部门的规定设置帐簿，根据合法、有效凭证记帐，进行核算。

Article 19 Taxpayers and withholding agents shall establish accounting books in accordance with the relevant laws, administrative regulations, and provisions formulated by the authorized fiscal or tax department under the State Council and keep records and carry out accounting based on legitimate and valid vouchers.

第二十条   从事生产、经营的纳税人的财务、会计制度或者财务、会计处理办法和会计核算软件，应当报送税务机关备案。

Article 20 The taxpayers engaging in production or business operations shall submit their financial and accounting systems or methods and accounting software to the tax authorities for record.

纳税人、扣缴义务人的财务、会计制度或者财务、会计处理办法与国务院或者国务院财政、税务主管部门有关税收的规定抵触的，依照国务院或者国务院财政、税务主管部门有关税收的规定计算应纳税款、代扣代缴和代收代缴税款。

Where the financial and accounting systems or methods of taxpayers and withholding agents conflict with the relevant tax provisions formulated by the State Council or the authorized fiscal or tax departments under the State Council, the tax amount to be paid, withheld and remitted, or collected and remitted shall be computed in accordance with the relevant tax provisions formulated by the State Council or the authorized fiscal or tax departments under the State Council.

第二十一条   税务机关是发票的主管机关，负责发票印制、领购、开具、取得、保管、缴销的管理和监督。

Article 21 Tax authorities are the competent departments in charge of invoices and are responsible for the administration and supervision of the printing, purchasing, issuing, obtaining, safekeeping, recovering and destruction of invoices.

单位、个人在购销商品、提供或者接受经营服务以及从事其他经营活动中，应当按照规定开具、使用、取得发票。

Organisations and individuals shall issue, use and obtain invoices pursuant to the provisions when purchasing and selling commodities, providing or accepting business services and engaging in other business activities.

发票的管理办法由国务院规定。

The measures for the administration of invoices shall be formulated by the State Council.

第二十二条   增值税专用发票由国务院税务主管部门指定的企业印制；其他发票，按照国务院税务主管部门的规定，分别由省、自治区、直辖市国家税务局、地方税务局指定企业印制。

Article 22. Special invoices for value-added tax shall be printed by enterprises designated by the responsible department of the taxation authorities of the State Council; other invoices shall, in accordance with the regulations of the responsible department of the taxation authorities of the State Council, be printed by enterprises designated by the State or local taxation authorities of provinces, autonomous regions or centrally administered municipalities.

未经前款规定的税务机关指定，不得印制发票。

No enterprises are permitted to print invoices without authorization by the aforesaid taxation authorities.

第二十三条   国家根据税收征收管理的需要，积极推广使用税控装置。纳税人应当按照规定安装、使用税控装置，不得损毁或者擅自改动税控装置。

Article 23 The State shall popularize the active use of tax control tools according to the needs of the administration of tax collection. Taxpayers shall install and use tax-control facilities in accordance with the provisions, and shall not damage, destroy or alter the tax-control facilities without authorization.

第二十四条   从事生产、经营的纳税人、扣缴义务人必须按照国务院财政、税务主管部门规定的保管期限保管帐簿、记帐凭证、完税凭证及其他有关资料。

Article 24 Taxpayers engaged in production or business operations or withholding agents must maintain accounting books, supporting vouchers for the accounts, tax payment receipts and other relevant information within the period prescribed by the authorized fiscal or tax departments under the State Council.

帐簿、记帐凭证、完税凭证及其他有关资料不得伪造、变造或者擅自损毁。

Accounting books, supporting vouchers for the accounts, tax payment receipts and other relevant information shall not be forged, revised or damaged without authorization.

第三节 纳税申报

Section 3 Tax Declaration

第二十五条   纳税人必须依照法律、行政法规规定或者税务机关依照法律、行政法规的规定确定的申报期限、申报内容如实办理纳税申报，报送纳税申报表、财务会计报表以及税务机关根据实际需要要求纳税人报送的其他纳税资料。

Article 25 Taxpayers must faithfully fulfill tax filing requirements, submit tax returns, financial and accounting statements as well as the relevant information on tax payments required by the tax authorities based on practical needs within the time limit for tax reporting and in line with the reporting contents as prescribed in the provisions of laws and administrative regulations, or as determined by the tax authorities in accordance with the provisions of laws and administrative regulations.

扣缴义务人必须依照法律、行政法规规定或者税务机关依照法律、行政法规的规定确定的申报期限、申报内容如实报送代扣代缴、代收代缴税款报告表以及税务机关根据实际需要要求扣缴义务人报送的其他有关资料。

Withholding agents must faithfully submit statements on tax withholding and remittance, collection and remittance and other relevant materials required by the tax authorities according to actual needs within the time limit of submission and in line with the reporting contents as prescribed in the provisions of laws and administrative regulations or as determined by the tax authorities in accordance with the provisions of laws and administrative regulations.

第二十六条   纳税人、扣缴义务人可以直接到税务机关办理纳税申报或者报送代扣代缴、代收代缴税款报告表，也可以按照规定采取邮寄、数据电文或者其他方式办理上述申报、报送事项。

Article 26 Taxpayers or withholding agents may declare tax returns or submit statements on tax withholding and remittance or collection and remittance directly to the tax authorities, and may employ mail, data interchange or other means for the above-mentioned declaration or submission according to provisions.

第二十七条   纳税人、扣缴义务人不能按期办理纳税申报或者报送代扣代缴、代收代缴税款报告表的，经税务机关核准，可以延期申报。

Article 27 Where a taxpayer or withholding agent is unable to file tax returns or submit reporting schedules on the tax withheld and remitted or collected and remitted within the prescribed time limit, it may, upon examination and approval by the tax authorities, extend the time to file the tax returns or submit the reporting schedules.

经核准延期办理前款规定的申报、报送事项的，应当在纳税期内按照上期实际缴纳的税额或者税务机关核定的税额预缴税款，并在核准的延期内办理税款结算。

Taxpayers or withholding agents who are approved for an extension of time to file tax returns or submit reports in accordance with the provisions of the preceding paragraph shall prepay tax based on the tax amount paid in the preceding period or the tax amount assessed by the tax authorities within the tax payment period, and settle tax payment within the approved extension of time.

第三章 税款征收

Chapter 3 Tax Collection

第二十八条   税务机关依照法律、行政法规的规定征收税款，不得违反法律、行政法规的规定开征、停征、多征、少征、提前征收、延缓征收或者摊派税款。

Article 28 The tax authorities shall levy tax in accordance with laws and administrative regulations. They shall not levy, cease to levy, over-levy, under-levy, levy in advance, delay the levying of or apportion taxes in violation of laws and administrative regulations.

农业税应纳税额按照法律、行政法规的规定核定。

The amount of agricultural tax payable shall be assessed in accordance with the provisions of laws and administrative regulations.

第二十九条   除税务机关、税务人员以及经税务机关依照法律、行政法规委托的单位和人员外，任何单位和个人不得进行税款征收活动。

Article 29 Except tax authorities, tax officials and entities and persons authorized by tax authorities in accordance with laws and administrative regulations, no entities or individuals may engage in tax levying activities.

第三十条   扣缴义务人依照法律、行政法规的规定履行代扣、代收税款的义务。对法律、行政法规没有规定负有代扣、代收税款义务的单位和个人，税务机关不得要求其履行代扣、代收税款义务。

Article 30 Withholding agents shall fulfill their obligations of withholding or collecting taxes in accordance with the laws and administrative regulations. The tax authorities shall not impose any tax withholding or collection requirements on the entities or individuals who are not obligated to withhold or collect taxes by laws and administrative regulations.

扣缴义务人依法履行代扣、代收税款义务时，纳税人不得拒绝。纳税人拒绝的，扣缴义务人应当及时报告税务机关处理。

When a withholding agent is withholding or collecting taxes in accordance with the law, the taxpayer shall not refuse to pay taxes. In the case that the taxpayer refuses tax withholding or collection by a withholding agent, the withholding agent shall promptly report the case to the tax authorities for their action.

税务机关按照规定付给扣缴义务人代扣、代收手续费。

The tax authorities shall pay a handling fee for tax withholding or tax collection, in accordance with the relevant provisions, to withholding agents.

第三十一条   纳税人、扣缴义务人按照法律、行政法规规定或者税务机关依照法律、行政法规的规定确定的期限，缴纳或者解缴税款。

Article 31 A taxpayer or withholding agent shall pay or remit taxes within the time limit prescribed by laws and administrative regulations, or as determined by the tax authorities in accordance with laws and administrative regulations.

纳税人因有特殊困难，不能按期缴纳税款的，经省、自治区、直辖市国家税务局、地方税务局批准，可以延期缴纳税款，但是最长不得超过三个月。

Where a taxpayer is unable to pay taxes within the prescribed time limit due to special difficulties, it may, upon approval of the offices of the State Administration of Taxation or local taxation bureaus in provinces, autonomous regions and municipalities directly under the Central Government, defer the payment of taxes for a period of not more than three months.

第三十二条   纳税人未按照规定期限缴纳税款的，扣缴义务人未按照规定期限解缴税款的，税务机关除责令限期缴纳外，从滞纳税款之日起，按日加收滞纳税款万分之五的滞纳金。

Article 32 Where a taxpayer fails to pay taxes or a withholding agent fails to remit taxes within the prescribed time limit, the tax authorities shall, in addition to ordering the taxpayer or withholding agent to pay or remit the taxes within the prescribed time limit, impose a fine on a daily basis at the rate of 0.05% of the amount of tax in arrears, commencing on the day the tax payment is in default.

第三十三条   纳税人依照法律、行政法规的规定办理减税、免税。

Article 33 A taxpayer may apply for tax reduction or exemption in accordance with laws and administrative regulations.

地方各级人民政府、各级人民政府主管部门、单位和个人违反法律、行政法规规定，擅自作出的减税、免税决定无效，税务机关不得执行，并向上级税务机关报告。

The decisions on tax reduction or exemption made by the people's governments at various levels or their departments, entities or individuals without authorization in violation of laws and administrative regulations shall be null and void, and the tax authorities shall not execute the decision and shall report the violation to the higher tax authorities.

第三十四条   税务机关征收税款时，必须给纳税人开具完税凭证。扣缴义务人代扣、代收税款时，纳税人要求扣缴义务人开具代扣、代收税款凭证的，扣缴义务人应当开具。

Article 34 When collecting taxes, the tax authorities shall issue tax payment receipts to taxpayers. When withholding or collecting taxes, withholding agents shall issue tax withholding or collection certificates to taxpayers if requested by taxpayers.

第三十五条   纳税人有下列情形之一的，税务机关有权核定其应纳税额：

Article 35 In the event that one of the following circumstances arises in respect of a taxpayer, the tax authorities shall have the right to assess and determine the amount of tax payable by the taxpayer:

（一）依照法律、行政法规的规定可以不设置帐簿的；

1. where accounting books need not be kept in accordance with the provisions of the laws and administrative regulations;

（二）依照法律、行政法规的规定应当设置帐簿但未设置的；

(II) accounting books are required by the laws and administrative regulations to be established but have not been established;

（三）擅自销毁帐簿或者拒不提供纳税资料的；

(III) the taxpayer destroys accounting books without authorization or refuses to provide tax-related information;

（四）虽设置帐簿，但帐目混乱或者成本资料、收入凭证、费用凭证残缺不全，难以查帐的；

(IV) although accounting books have been kept, the accounting entries have not been entered in an appropriate manner or the information on costs, receipt vouchers and expense vouchers are incomplete, causing difficulties in conducting an audit;

（五）发生纳税义务，未按照规定的期限办理纳税申报，经税务机关责令限期申报，逾期仍不申报的；

(V) a taxpayer who is obligated to pay taxes fails to go through tax filing procedures within a prescribed time limit and, after having been ordered by the tax authority to file tax returns within a prescribed time limit, still fails to file the tax returns within the prescribed time limit;

（六）纳税人申报的计税依据明显偏低，又无正当理由的。

(VI) the tax calculation basis filed by the taxpayer is obviously low without justified reasons.

税务机关核定应纳税额的具体程序和方法由国务院税务主管部门规定。

The competent tax departments under the State Council shall formulate the specific procedures and methods for tax assessment and determination by tax authorities.

第三十六条   企业或者外国企业在中国境内设立的从事生产、经营的机构、场所与其关联企业之间的业务往来，应当按照独立企业之间的业务往来收取或者支付价款、费用；不按照独立企业之间的业务往来收取或者支付价款、费用，而减少其应纳税的收入或者所得额的，税务机关有权进行合理调整。

Article 36 The receipt or payment of charges or fees in business transactions between an enterprise or institutions or sites engaged in production or business operations established in China by a foreign enterprise, and its associated enterprises, shall be made at arm's length prices. Where the receipt or payment of charges or fees is not made at arm's length prices and results in a reduction of the taxable income, the tax authorities shall have the right to make reasonable adjustments.

第三十七条   对未按照规定办理税务登记的从事生产、经营的纳税人以及临时从事经营的纳税人，由税务机关核定其应纳税额，责令缴纳；不缴纳的，税务机关可以扣押其价值相当于应纳税款的商品、货物。扣押后缴纳应纳税款的，税务机关必须立即解除扣押，并归还所扣押的商品、货物；扣押后仍不缴纳应纳税款的，经县以上税务局（分局）局长批准，依法拍卖或者变卖所扣押的商品、货物，以拍卖或者变卖所得抵缴税款。

Article 37 For taxpayers engaging in production or business operations without making tax registration in accordance with provisions and for taxpayers engaging in temporary business operations, the tax authorities shall assess the amount of tax payable by them and order them to make the tax payments. Should the taxpayers refuse to make tax payments, the tax authorities may impound their commodities or goods the value of which is equivalent to the amount of tax payable. If the amount of tax payable is paid after the goods or commodities have been impounded, the tax authorities must immediately remove the lien and return the impounded commodities or goods to the entity or individual. If the amount of tax payable is still not paid after the impound, the commodities or goods which have been impounded may, upon approval of the Director of the tax bureau (or a sub-bureau thereof) at or above the county level, be sold by auction or sale and the gains from the auction or sale may be used to make good the amount of tax payable.

第三十八条   税务机关有根据认为从事生产、经营的纳税人有逃避纳税义务行为的，可以在规定的纳税期之前，责令限期缴纳应纳税款；在限期内发现纳税人有明显的转移、隐匿其应纳税的商品、货物以及其他财产或者应纳税的收入的迹象的，税务机关可以责成纳税人提供纳税担保。如果纳税人不能提供纳税担保，经县以上税务局（分局）局长批准，税务机关可以采取下列税收保全措施：

Article 38 Where the tax authorities have grounds to believe that a taxpayer engaging in production or business operations has evaded taxes, the tax authorities may, prior to the prescribed due date of the tax payment, order the taxpayer to pay the tax payable within a prescribed time limit. In the event that the tax authorities, within the prescribed time limit, discover obvious indications that the taxpayer has transferred or concealed its taxable commodities, goods and other property, or taxable income, the tax authorities may order the taxpayer to provide a guaranty for tax payment. If the taxpayer is unable to provide a guaranty for tax payment, the tax authorities may, upon approval of the commissioner of a tax bureau (or a subbureau there of) above the county level, implement the following measures for retaining tax revenue:

（一）书面通知纳税人开户银行或者其他金融机构冻结纳税人的金额相当于应纳税款的存款；

1. notify in writing the banks or other financial institutions at which the taxpayer has an account to freeze the taxpayer's deposits of an amount equivalent to the amount of tax payable; and

（二）扣押、查封纳税人的价值相当于应纳税款的商品、货物或者其他财产。

(II) impound or seal off the taxpayer's taxable commodities, goods or other property, the value of which is equivalent to the amount of tax payable.

纳税人在前款规定的限期内缴纳税款的，税务机关必须立即解除税收保全措施；限期期满仍未缴纳税款的，经县以上税务局（分局）局长批准，税务机关可以书面通知纳税人开户银行或者其他金融机构从其冻结的存款中扣缴税款，或者依法拍卖或者变卖所扣押、查封的商品、货物或者其他财产，以拍卖或者变卖所得抵缴税款。

In the event that the taxpayer makes the tax payment within the time limit as prescribed in the preceding Paragraph, the tax authorities must immediately remove the tax preservation measures. If the taxpayer fails to make the tax payment at the expiration of the time limit, the tax authorities may, upon the approval of the Director of the tax bureau (or a sub-bureau thereof) at or above the county level, notify in writing the bank or any other financial institution with which the taxpayer has opened an account to withhold and remit the amount of tax payable from the taxpayer's deposits that have been frozen, or, in accordance with the law, auction or dispose of the commodities, goods or properties which have been seized or sealed up and use the proceeds therefrom to offset the amount of tax payable.

个人及其所扶养家属维持生活必需的住房和用品，不在税收保全措施的范围之内。

Housing and necessities essential for the daily living of individuals and their dependents shall not be included in the scope of the tax preservation measures.

第三十九条   纳税人在限期内已缴纳税款，税务机关未立即解除税收保全措施，使纳税人的合法利益遭受损失的，税务机关应当承担赔偿责任。

Article 39 Where the legitimate interests of a taxpayer are jeopardized due to the tax authorities' failure to remove the tax guarantee measures immediately after the taxpayer has made the tax payment within the prescribed time limit, the tax authorities shall be liable for compensation.

第四十条   从事生产、经营的纳税人、扣缴义务人未按照规定的期限缴纳或者解缴税款，纳税担保人未按照规定的期限缴纳所担保的税款，由税务机关责令限期缴纳，逾期仍未缴纳的，经县以上税务局（分局）局长批准，税务机关可以采取下列强制执行措施：

Article 40 Where a taxpayer engaged in production or business operations or a withholding agent fails to pay or remit tax within the prescribed time limit, or a tax payment guarantor fails to pay the guaranteed amount of tax within the prescribed time limit, the tax authorities shall order them to pay the tax within a prescribed time limit. In the case of failure to pay the tax within the prescribed time limit, the tax authorities may, upon the approval of the Director of the tax bureau (or a sub-bureau thereof) at or above the county level, take the following mandatory enforcement measures:

（一）书面通知其开户银行或者其他金融机构从其存款中扣缴税款；

1. notify in writing the bank where the person or bondsman concerned has an account or other financial institution to deduct the amount of duties due from his deposits;

（二）扣押、查封、依法拍卖或者变卖其价值相当于应纳税款的商品、货物或者其他财产，以拍卖或者变卖所得抵缴税款。

(II) impound, seal off or sell by auction or sale the commodities, goods or other properties of the taxpayer, withholding agent or tax payment guarantor, the value of which is equivalent to the amount of tax payable, and use the gains from the auction to compensate for the amount of tax payable.

税务机关采取强制执行措施时，对前款所列纳税人、扣缴义务人、纳税担保人未缴纳的滞纳金同时强制执行。

At the same time as implementing the mandatory measures, the tax authorities shall implement the relevant mandatory measures to collect the fine on tax in arrears which has not been paid by the taxpayer, withholding agent or tax payment guarantor.

个人及其所扶养家属维持生活必需的住房和用品，不在强制执行措施的范围之内。

Housing and necessities essential for the daily living of individuals and their dependents shall not be included in the scope of the tax enforcement measures.

第四十一条   本法第三十七条、第三十八条、第四十条规定的采取税收保全措施、强制执行措施的权力，不得由法定的税务机关以外的单位和个人行使。

Article 41 The powers to take tax guarantee measures and enforcement measures prescribed in Articles 37, 38 and 40 of the Law shall not be exercised by entities or individuals other than the tax authorities prescribed by law.

第四十二条   税务机关采取税收保全措施和强制执行措施必须依照法定权限和法定程序，不得查封、扣押纳税人个人及其所扶养家属维持生活必需的住房和用品。

Article 42 The tax authorities must comply with the limits of power and procedures prescribed by law when taking tax guarantee measures and enforcement measures, and shall not seal off or hold in custody housing and necessities essential for the daily living of individual taxpayers or their dependents.

第四十三条   税务机关滥用职权违法采取税收保全措施、强制执行措施，或者采取税收保全措施、强制执行措施不当，使纳税人、扣缴义务人或者纳税担保人的合法权益遭受损失的，应当依法承担赔偿责任。

Article 43 Tax authorities shall be liable according to law for losses to the legitimate rights and interests of taxpayers, withholding agents or tax payment guarantors caused by their abuse of power in taking tax guarantee measures or enforcement measures illegally or improperly.

第四十四条   欠缴税款的纳税人或者他的法定代表人需要出境的，应当在出境前向税务机关结清应纳税款、滞纳金或者提供担保。未结清税款、滞纳金，又不提供担保的，税务机关可以通知出境管理机关阻止其出境。

Article 44 Where a defaulting taxpayer or his legal representative needs to leave the country, he shall settle the amount of tax payable or late payment fines or provide a guaranty to the tax authorities before leaving the country. If the taxpayer neither settles the amount of tax payable or late payment fines nor provides a guaranty, the tax authorities may notify the authorities responsible for exit to prevent the taxpayer from leaving the country.

第四十五条   税务机关征收税款，税收优先于无担保债权，法律另有规定的除外；纳税人欠缴的税款发生在纳税人以其财产设定抵押、质押或者纳税人的财产被留置之前的，税收应当先于抵押权、质权、留置权执行。

Article 45 Unless otherwise provided by law, the tax levied by the tax authorities shall have priority over unsecured claims. When the amount of tax defaulted by a taxpayer occurred before the taxpayer creates a mortgage, pledge or lien over his property, tax levying shall have priority over the execution of the mortgage, pledge or lien.

纳税人欠缴税款，同时又被行政机关决定处以罚款、没收违法所得的，税收优先于罚款、没收违法所得。

Where a defaulting taxpayer is fined and his illegal income is confiscated by the administrative authorities, tax collection shall take precedence over the fine and confiscation.

税务机关应当对纳税人欠缴税款的情况定期予以公告。

Tax authorities shall make regular announcements on tax arrears.

第四十六条   纳税人有欠税情形而以其财产设定抵押、质押的，应当向抵押权人、质权人说明其欠税情况。抵押权人、质权人可以请求税务机关提供有关的欠税情况。

Article 46 A defaulting taxpayer who is mortgaging or pledging his property shall inform the mortgagee and pledgee about the status of his tax default. The mortgagee or pledgee may request the taxation authorities to provide information about the tax default.

第四十七条   税务机关扣押商品、货物或者其他财产时，必须开付收据；查封商品、货物或者其他财产时，必须开付清单。

Article 47 When impounding commodities, goods or other property, the tax authorities must issue a receipt for the items impounded. When sealing up commodities, goods or other property, the tax authorities must write out a list of these items.

第四十八条   纳税人有合并、分立情形的，应当向税务机关报告，并依法缴清税款。纳税人合并时未缴清税款的，应当由合并后的纳税人继续履行未履行的纳税义务；纳税人分立时未缴清税款的，分立后的纳税人对未履行的纳税义务应当承担连带责任。

Article 48 A taxpayer having undergone a combination or division shall report to the tax authorities and pay his tax in full according to law. Where the taxpayer fails to make a full payment of taxes at the time of its merger, the merged taxpayer shall continue to perform the unfulfilled tax payment obligations. Where the taxpayer fails to make a full payment of taxes at the time of its division, the divided taxpayers shall bear joint liabilities for the unfulfilled tax payment obligations.

第四十九条   欠缴税款数额较大的纳税人在处分其不动产或者大额资产之前，应当向税务机关报告。

Article 49 A taxpayer in default of a relatively large amount of tax shall report to the tax authorities before disposing of his immovable property or large amount of assets.

第五十条   欠缴税款的纳税人因怠于行使到期债权，或者放弃到期债权，或者无偿转让财产，或者以明显不合理的低价转让财产而受让人知道该情形，对国家税收造成损害的，税务机关可以依照合同法第七十三条、第七十四条的规定行使代位权、撤销权。

Article 50 If a defaulting taxpayer fails to execute his due claims, waives his due claims, transfers his property gratuitously, or transfers his property at an obviously unreasonable price, and the transferee has knowledge of the circumstance, which causes losses to the State's tax revenue, the tax authorities may, in accordance with the provisions in Article 73 or 74 of the Contract Law, exercise their rights of subrogation or rescission.

税务机关依照前款规定行使代位权、撤销权的，不免除欠缴税款的纳税人尚未履行的纳税义务和应承担的法律责任。

When the tax authorities execute their subrogation rights or revocation rights pursuant to the provisions of the preceding paragraph, the taxpayer's unfulfilled tax payment obligations and legal liabilities shall not be waived.

第五十一条   纳税人超过应纳税额缴纳的税款，税务机关发现后应当立即退还；纳税人自结算缴纳税款之日起三年内发现的，可以向税务机关要求退还多缴的税款并加算银行同期存款利息，税务机关及时查实后应当立即退还；涉及从国库中退库的，依照法律、行政法规有关国库管理的规定退还。

Article 51 Upon discovering that a taxpayer has paid in excess of the tax payable, the tax authorities shall immediately refund the excess amount to the taxpayer. Where a taxpayer discovers that it has paid in excess of the tax payable within three years from the date the tax payment was made, it may claim a refund of the excess tax amount and the bank deposit interest of the same period from the tax authorities. Upon examination and verification of the case, the tax authorities shall immediately make the refund. If the refund involves returns from the State Treasury, the refund shall be given according to the provisions of laws and administrative regulations relating to the administration of State Treasury.

第五十二条   因税务机关的责任，致使纳税人、扣缴义务人未缴或者少缴税款的，税务机关在三年内可以要求纳税人、扣缴义务人补缴税款，但是不得加收滞纳金。

Article 52 In the event that the tax authorities are liable for a taxpayer or withholding agent failing to pay taxes or underpaying taxes, the tax authorities may, within three years, require the taxpayer or withholding agent to pay the outstanding taxes but shall not impose any late payment fine.

因纳税人、扣缴义务人计算错误等失误，未缴或者少缴税款的，税务机关在三年内可以追征税款、滞纳金；有特殊情况的，追征期可以延长到五年。

In the event that a taxpayer or withholding agent fails to pay taxes or underpay taxes due to its own faults, such as making an erroneous calculation, the taxation authorities may, within three years, recover the taxes in arrears and the penalties for late payment; under special circumstances, the period for recovering the taxes in arrears may be extended to five years.

对偷税、抗税、骗税的，税务机关追征其未缴或者少缴的税款、滞纳金或者所骗取的税款，不受前款规定期限的限制。

In the case of tax evasion, tax refusal or tax fraud, the tax authorities shall not be restricted by the time limit set forth in the preceding paragraph in pursuing payments of taxes unpaid or underpaid, late payment fines or tax amount defrauded.

第五十三条   国家税务局和地方税务局应当按照国家规定的税收征收管理范围和税款入库预算级次，将征收的税款缴入国库。

Article 53 The offices of the State Administration of Taxation and the local taxation bureaus shall turn in collected taxes to the State Treasury in conformity with the scope of administration of tax collection and the budgetary levels of tax revenue paid into the Treasury set by the State.

对审计机关、财政机关依法查出的税收违法行为，税务机关应当根据有关机关的决定、意见书，依法将应收的税款、滞纳金按照税款入库预算级次缴入国库，并将结果及时回复有关机关。

Where, in accordance with law, the auditing or financial authorities identify any violation of law on tax collection, the taxation authorities shall, based on the decisions or opinions of the relevant authorities and in accordance with law, turn over the taxes and late payment interest receivable to the State Treasury in conformity with the budgetary levels of tax revenue paid into the Treasury, and shall notify the relevant authorities of the results without delay.

第四章 税务检查

Chapter 4 Tax Inspection

第五十四条   税务机关有权进行下列税务检查：

Article 54 Tax authorities shall have the right to conduct the following tax inspections:

（一）检查纳税人的帐簿、记帐凭证、报表和有关资料，检查扣缴义务人代扣代缴、代收代缴税款帐簿、记帐凭证和有关资料；

1. to inspect a taxpayer's accounting books, account supporting vouchers, statements and the relevant information. To inspect a withholding agent's accounting books, account supporting vouchers and the relevant information in respect of the amount of tax withheld and remitted or levied and remitted;

（二）到纳税人的生产、经营场所和货物存放地检查纳税人应纳税的商品、货物或者其他财产，检查扣缴义务人与代扣代缴、代收代缴税款有关的经营情况；

2. to inspect a taxpayer's taxable commodities, goods or other property at the taxpayer's places of production, business operations and goods storage. To inspect a withholding agent's business operations in relation to the amount of tax withheld and remitted or levied and remitted;

（三）责成纳税人、扣缴义务人提供与纳税或者代扣代缴、代收代缴税款有关的文件、证明材料和有关资料；

(III) to order a taxpayer or withholding agent to provide documents, evidentiary materials and the relevant information pertaining to tax payments or the amount of tax withheld and remitted or collected and remitted;

（四）询问纳税人、扣缴义务人与纳税或者代扣代缴、代收代缴税款有关的问题和情况；

(IV) to make inquiries of a taxpayer or withholding agent regarding the relevant issues and circumstances connected with the tax payments or the amount of tax withheld and remitted or levied and remitted;

（五）到车站、码头、机场、邮政企业及其分支机构检查纳税人托运、邮寄应纳税商品、货物或者其他财产的有关单据、凭证和有关资料；

(V) to inspect supporting documents, vouchers and information pertaining to the taxable commodities, goods or other property transported by consignment or sent by post by a taxpayer, at railway stations, docks, airports, postal service enterprises and their branches; and

（六）经县以上税务局（分局）局长批准，凭全国统一格式的检查存款帐户许可证明，查询从事生产、经营的纳税人、扣缴义务人在银行或者其他金融机构的存款帐户。税务机关在调查税收违法案件时，经设区的市、自治州以上税务局（分局）局长批准，可以查询案件涉嫌人员的储蓄存款。税务机关查询所获得的资料，不得用于税收以外的用途。

(VI) upon the approval of the director of the tax bureau (or a sub-bureau thereof) at or above the county level, and on the strength of the nationally uniform permit for the inspection of deposit accounts, to inquire about the deposit accounts that a taxpayer engaged in production or business operations or a withholding agent has opened with the banks or other financial institutions. Upon the approval of the Director of the tax bureau (or a sub-bureau thereof) at or above the level of the city divided into districts and autonomous prefecture, the tax authorities may, in investigating the tax violation cases, inquire into the savings deposits of the suspects involved in the case. The information obtained by tax authorities through inquiry shall not be used for purposes other than taxation.

第五十五条   税务机关对从事生产、经营的纳税人以前纳税期的纳税情况依法进行税务检查时，发现纳税人有逃避纳税义务行为，并有明显的转移、隐匿其应纳税的商品、货物以及其他财产或者应纳税的收入的迹象的，可以按照本法规定的批准权限采取税收保全措施或者强制执行措施。

Article 55 If when conducting a tax investigation into the tax payment history of a taxpayer engaging in production or business operations, it is discovered that the taxpayer has avoided his/her tax payment and there are obvious indications that he/she has transferred or concealed his/her taxable commodities, goods or any other property or taxable income, the tax authorities may take tax guarantee measures or enforcement measures according to the limits of power specified in the Law.

第五十六条   纳税人、扣缴义务人必须接受税务机关依法进行的税务检查，如实反映情况，提供有关资料，不得拒绝、隐瞒。

Article 56 A taxpayer or withholding agent must accept the tax inspection conducted by the tax authorities in accordance with the law, report the circumstances accurately and provide the relevant information, and shall not refuse to cooperate or conceal any facts.

第五十七条   税务机关依法进行税务检查时，有权向有关单位和个人调查纳税人、扣缴义务人和其他当事人与纳税或者代扣代缴、代收代缴税款有关的情况，有关单位和个人有义务向税务机关如实提供有关资料及证明材料。

Article 57 When conducting tax inspection in accordance with the law, the tax authorities have the right to inquire the relevant entities and individuals about the circumstances relating to taxpayers, withholding agents and other parties concerned in respect of tax payments or the amount of tax withheld and remitted or collected and remitted. The relevant entities and individuals are obliged to faithfully provide the relevant information and evidentiary materials to the tax authorities.

第五十八条   税务机关调查税务违法案件时，对与案件有关的情况和资料，可以记录、录音、录像、照相和复制。

Article 58 When investigating a tax case in violation of the law, the tax authorities may record, tape-record, video-tape, photograph and reproduce the relevant circumstances and information in respect of the case.

第五十九条   税务机关派出的人员进行税务检查时，应当出示税务检查证和税务检查通知书，并有责任为被检查人保守秘密；未出示税务检查证和税务检查通知书的，被检查人有权拒绝检查。

Article 59 Tax officials sent by the tax authorities to conduct tax inspections shall present tax inspection identification cards and tax inspection notifications when conducting the inspections and shall be responsible for not making maintaining the persons inspected available. The persons inspected can refuse inspection if the tax officials fail to present the inspection identification cards and tax inspection notifications.

第五章 法律责任

Chapter 5 Legal Liabilities

第六十条   纳税人有下列行为之一的，由税务机关责令限期改正，可以处二千元以下的罚款；情节严重的，处二千元以上一万元以下的罚款：

Article 60 For any of the following acts committed by a taxpayer, the tax authorities may order the taxpayer to make rectifications within a time limit and may impose a fine of not more than CNY2,000. In serious cases, the tax authorities may impose a fine of not less than CNY2,000 and not more than CNY10,000 on the taxpayer:

（一）未按照规定的期限申报办理税务登记、变更或者注销登记的；

1. failure to apply for tax registration, change or cancellation of tax registration within a prescribed time limit;

（二）未按照规定设置、保管帐簿或者保管记帐凭证和有关资料的；

2. failing to establish or maintain accounting books, or maintain supporting vouchers for the accounts and the relevant information in accordance with the relevant provisions;

（三）未按照规定将财务、会计制度或者财务、会计处理办法和会计核算软件报送税务机关备查的；

(III) failing to report the financial and accounting systems, the financial and accounting methods or the accounting software to the tax authorities for future reference in accordance with the relevant provisions;

（四）未按照规定将其全部银行帐号向税务机关报告的；

(IV) failing to report all of his bank accounts to the tax authority in accordance with the relevant provisions;

（五）未按照规定安装、使用税控装置，或者损毁或者擅自改动税控装置的。

(V) Failing to install and use tax control equipment in accordance with relevant regulations, or damaging or, without permission, altering tax control equipment.

纳税人不办理税务登记的，由税务机关责令限期改正；逾期不改正的，经税务机关提请，由工商行政管理机关吊销其营业执照。

Where a taxpayer does not carry out tax registration, the tax authorities shall order the taxpayer to make correction within a stipulated period; where the taxpayer failed to make correction within the stipulated period, upon request by the tax authorities, the administration for industry and commerce shall revoke the business licence of the taxpayer.

纳税人未按照规定使用税务登记证件，或者转借、涂改、损毁、买卖、伪造税务登记证件的，处二千元以上一万元以下的罚款；情节严重的，处一万元以上五万元以下的罚款。

If a taxpayer fails to use the tax registration certificate in accordance with the relevant provisions or lends, tampers with, damages, buys, sells or forges the tax registration certificate, a fine of not less than CNY2,000 and not more than CNY10,000 shall be imposed. In serious cases, a fine of not less than CNY10,000 and not more than CNY50,000 shall be imposed.

第六十一条   扣缴义务人未按照规定设置、保管代扣代缴、代收代缴税款帐簿或者保管代扣代缴、代收代缴税款记帐凭证及有关资料的，由税务机关责令限期改正，可以处二千元以下的罚款；情节严重的，处二千元以上五千元以下的罚款。

Article 61 Where a withholding agent fails to keep and maintain accounting books for taxes withheld and remitted or levied and remitted, or fails to maintain account supporting vouchers and the relevant information in respect of the taxes withheld and remitted or levied and remitted in accordance with the relevant provisions, the tax authorities shall order the withholding agent to make rectifications within a time limit, and may impose a fine of not more than CNY2,000 on the withholding agent. In serious cases, the tax authorities may impose a fine of not less than CNY2,000 and not more than CNY5,000 on the withholding agent.

第六十二条   纳税人未按照规定的期限办理纳税申报和报送纳税资料的，或者扣缴义务人未按照规定的期限向税务机关报送代扣代缴、代收代缴税款报告表和有关资料的，由税务机关责令限期改正，可以处二千元以下的罚款；情节严重的，可以处二千元以上一万元以下的罚款。

Article 62 Where a taxpayer fails to fulfill tax filing requirements and submit tax payment materials within the prescribed time limit or a withholding agent fails to provide to the tax authorities reports and relevant materials on taxes withheld and remitted or levied and remitted within the prescribed time limit, the tax authorities shall order the taxpayer or withholding agent to make rectifications within a prescribed time limit and may impose a fine of not more than CNY2,000 on the taxpayer or withholding agent. In serious cases, the tax authorities may impose a fine of not less than CNY2,000 and not more than CNY10,000 on the taxpayer or withholding agent.

第六十三条   纳税人伪造、变造、隐匿、擅自销毁帐簿、记帐凭证，或者在帐簿上多列支出或者不列、少列收入，或者经税务机关通知申报而拒不申报或者进行虚假的纳税申报，不缴或者少缴应纳税款的，是偷税。对纳税人偷税的，由税务机关追缴其不缴或者少缴的税款、滞纳金，并处不缴或者少缴的税款百分之五十以上五倍以下的罚款；构成犯罪的，依法追究刑事责任。

Article 63 "Tax evasion" means that a taxpayer forges, alters, conceals or, without authorization, destroys accounting books or vouchers for the accounts, or overstates expenses or does not state or understates income in accounting books, or refuses to file tax returns after being notified by the tax authorities to do so or files false tax returns, does not pay or underpays the taxes payable. Where a taxpayer evades tax, the tax authorities shall recover the payment of the amount of tax the taxpayer fails to pay or underpays and the penalties for late payment, and the taxpayer shall also be fined not less than 50 percent but not more than five times the amount of tax the taxpayer fails to pay or underpays; if a crime is constituted, the taxpayer shall be investigated for criminal liability in accordance with law.

扣缴义务人采取前款所列手段，不缴或者少缴已扣、已收税款，由税务机关追缴其不缴或者少缴的税款、滞纳金，并处不缴或者少缴的税款百分之五十以上五倍以下的罚款；构成犯罪的，依法追究刑事责任。

If a withholding agent fails to remit or under-remit the amount of tax withheld or levied by the means listed in the preceding paragraph, the tax authorities shall seek the remittance of unremitted or under-remitted taxes and late payment fines, and concurrently impose a fine not less than 50% of and not more than five times the amount of taxes unremitted or under-remitted. For cases that constitute crimes, criminal liabilities shall be investigated into according to law.

第六十四条   纳税人、扣缴义务人编造虚假计税依据的，由税务机关责令限期改正，并处五万元以下的罚款。

Article 64 If a taxpayer or withholding agent falsifies tax calculation bases, the tax authorities shall order him to make rectifications within a given time limit and impose a fine of not more than CNY50,000.

纳税人不进行纳税申报，不缴或者少缴应纳税款的，由税务机关追缴其不缴或者少缴的税款、滞纳金，并处不缴或者少缴的税款百分之五十以上五倍以下的罚款。

Where a taxpayer fails to file tax returns, fails to pay or underpays the taxes payable, the tax authority shall pursue the payment of the taxes unpaid or underpaid and the late fee, and impose a fine with the amount from 50% to five times of the taxes unpaid or underpaid.

第六十五条   纳税人欠缴应纳税款，采取转移或者隐匿财产的手段，妨碍税务机关追缴欠缴的税款的，由税务机关追缴欠缴的税款、滞纳金，并处欠缴税款百分之五十以上五倍以下的罚款；构成犯罪的，依法追究刑事责任。

Article 65 If a defaulting taxpayer employs the means of transferring or concealing property to obstruct the tax authorities in seeking payment of the amount of taxes in arrears, the tax authorities shall seek the payment of the taxes payable and late payment fines, and concurrently impose a fine not less than 50% of and not more than five times the amount of taxes payable. In cases that constitute crimes, criminal liabilities shall be investigated into according to law.

第六十六条   以假报出口或者其他欺骗手段，骗取国家出口退税款的，由税务机关追缴其骗取的退税款，并处骗取税款一倍以上五倍以下的罚款；构成犯罪的，依法追究刑事责任。

Article 66 If a taxpayer, by means of false declaration of exports or other deceptive means, defraud the State of export tax refunds, the tax authorities shall seek the payment of the tax refund defrauded and concurrently impose a fine not less than one time and not more than five times the amount tax refund defrauded. In cases that constitute crimes, criminal liabilities shall be investigated into according to law.

对骗取国家出口退税款的，税务机关可以在规定期间内停止为其办理出口退税。

For anyone who fraudulently obtains tax refund for export from the State, the tax authority may suspend its work on the tax refund for export within the prescribed period.

第六十七条   以暴力、威胁方法拒不缴纳税款的，是抗税，除由税务机关追缴其拒缴的税款、滞纳金外，依法追究刑事责任。情节轻微，未构成犯罪的，由税务机关追缴其拒缴的税款、滞纳金，并处拒缴税款一倍以上五倍以下的罚款。

Article 67 A refusal to pay taxes by means of violence or threats shall amount to tax refusal, and the tax authorities shall, in addition to pursuing the payment of the amount of taxes refused to be paid and late payment fines, investigate into criminal liabilities according to law. Where the case is minor and does not constitute a crime, the tax authorities shall pursue the payment of the amount of taxes refused to be paid and late payment fines, and impose a fine ranging from one to five times the amount of taxes refused to be paid.

第六十八条   纳税人、扣缴义务人在规定期限内不缴或者少缴应纳或者应解缴的税款，经税务机关责令限期缴纳，逾期仍未缴纳的，税务机关除依照本法第四十条的规定采取强制执行措施追缴其不缴或者少缴的税款外，可以处不缴或者少缴的税款百分之五十以上五倍以下的罚款。

Article 68 Where a taxpayer or a withholding agent which has been ordered by the tax authorities to pay, within a time limit, the amount of tax which should be paid or remitted but has not been paid or underpaid within a prescribed time limit, fails to pay the amount of tax within the time limit, the tax authorities may, in addition to pursuing the payment of the amount of tax the taxpayer or withholding agent has failed to pay or underpaid by the mandatory measures as prescribed in Article 40 of this Law, impose a fine of not less than 50% of and not more than five times the amount of tax which has not been paid or underpaid.

第六十九条   扣缴义务人应扣未扣、应收而不收税款的，由税务机关向纳税人追缴税款，对扣缴义务人处应扣未扣、应收未收税款百分之五十以上三倍以下的罚款。

Article 69 If a withholding agent fails to withhold or collect an amount of tax which should have been withheld or collected, the tax authorities shall seek the payment of the tax from the taxpayer and concurrently impose on the withholding agent a fine of not less than 50% of and not more than three times the amount of tax which should have been withheld or collected.

第七十条   纳税人、扣缴义务人逃避、拒绝或者以其他方式阻挠税务机关检查的，由税务机关责令改正，可以处一万元以下的罚款；情节严重的，处一万元以上五万元以下的罚款。

Article 70 If a taxpayer or withholding agent evades, refuses or obstructs through other means inspections by the tax authorities, the latter shall order the taxpayer or withholding agent to make rectifications and may impose a fine of not more than CNY10,000. In serious cases, a fine not less than CNY10,000 and not more than CNY50,000 may be imposed.

第七十一条   违反本法第二十二条规定，非法印制发票的，由税务机关销毁非法印制的发票，没收违法所得和作案工具，并处一万元以上五万元以下的罚款；构成犯罪的，依法追究刑事责任。

Article 71 Where invoices are printed illegally in violation of the provisions stipulated in Article 22 of the Law, the tax authorities shall destroy the invoices which have been illegally printed, confiscate the illegal gains therefrom and the tools used for the act, and impose a fine not less than CNY10,000 and not more than CNY50,000. If the case constitutes a crime, criminal liabilities shall be investigated into according to law.

第七十二条   从事生产、经营的纳税人、扣缴义务人有本法规定的税收违法行为，拒不接受税务机关处理的，税务机关可以收缴其发票或者停止向其发售发票。

Article 72 If a taxpayer engaging in production or business operations or a withholding agent has committed a tax violation as prescribed by the Law and refuses to accept the tax authorities' treatment of the case, the tax authorities may retrieve his invoices or stop issuing invoices to the taxpayer.

第七十三条   纳税人、扣缴义务人的开户银行或者其他金融机构拒绝接受税务机关依法检查纳税人、扣缴义务人存款帐户，或者拒绝执行税务机关作出的冻结存款或者扣缴税款的决定，或者在接到税务机关的书面通知后帮助纳税人、扣缴义务人转移存款，造成税款流失的，由税务机关处十万元以上五十万元以下的罚款，对直接负责的主管人员和其他直接责任人员处一千元以上一万元以下的罚款。

Article 73 If the bank or other financial institutions at which a taxpayer or a withholding agent has an account refuse to allow the tax authorities to inspect, according to law, the deposit accounts of the said taxpayer or withholding agent, or refuses to execute the decisions made by the tax authorities to freeze his/her deposits or withhold the tax amount, or after receiving a written notice from the tax authorities, assists the taxpayer or withholding agent in transferring deposits, thus causing a loss of the tax amount, the tax authorities shall impose a fine on him/her with an amount between CNY100 ,000 and CNY500,000, and impose a fine on the directly responsible administrative person (s) and other persons directly liable with an amount between CNY1,000 and CNY10,000.

第七十四条   本法规定的行政处罚，罚款额在二千元以下的，可以由税务所决定。

Article 74 Administrative punishments prescribed in the Law that are not more than CNY2,000 may be decided by the tax station concerned.

第七十五条   税务机关和司法机关的涉税罚没收入，应当按照税款入库预算级次上缴国库。

Article 75 The revenue of tax authorities and judicial departments from tax fines and confiscations shall be turned in to the State Treasury in line with the budgetary levels of tax revenue to be paid into the Treasury.

第七十六条   税务机关违反规定擅自改变税收征收管理范围和税款入库预算级次的，责令限期改正，对直接负责的主管人员和其他直接责任人员依法给予降级或者撤职的行政处分。

Article 76 If a tax authority, without permission and in violation of the provisions, alters the scope of the administration of tax collection and the budgetary levels of tax revenue to be paid into the Treasury, it shall be ordered to make rectifications within a given time limit, and the directly responsible administrative person (s) and other persons directly liable, shall be given disciplinary sanctions such as demotion or dismissal from posts.

第七十七条   纳税人、扣缴义务人有本法第六十三条、第六十五条、第六十六条、第六十七条、第七十一条规定的行为涉嫌犯罪的，税务机关应当依法移交司法机关追究刑事责任。

Article 77 If a taxpayer or withholding agent has committed any act mentioned in Article 63, 65, 66, 67 or 71 of this Law which may amount to a crime, the tax authorities shall transfer the taxpayer or withholding agent, according to law, to the judicial departments to determine their criminal liability.

税务人员徇私舞弊，对依法应当移交司法机关追究刑事责任的不移交，情节严重的，依法追究刑事责任。

If a tax official fails to refer a case that should be referred to the judicial authorities to the judicial authorities for investigation for criminal liability by engaging in malpractices for personal gains, criminal liability shall be investigated if the case is serious.

第七十八条   未经税务机关依法委托征收税款的，责令退还收取的财物，依法给予行政处分或者行政处罚；致使他人合法权益受到损失的，依法承担赔偿责任；构成犯罪的，依法追究刑事责任。

Article 78 If anyone levies tax without authorization by the tax authorities, he/she shall be ordered to return the tax levied and be given disciplinary sanctions or administrative penalties. If his/her act causes a loss to the lawful rights and interests of another person, he/she shall be liable for compensation according to law. If the act constitutes a crime, criminal liabilities shall be investigated into according to law.

第七十九条   税务机关、税务人员查封、扣押纳税人个人及其所扶养家属维持生活必需的住房和用品的，责令退还，依法给予行政处分；构成犯罪的，依法追究刑事责任。

Article 79 The tax authorities or tax officials that seal off or place under custody personal housing or necessities essential for the daily living of a taxpayer or his/her dependents shall be ordered to return them and be given disciplinary sanctions according to law. If the case constitutes a crime, criminal liabilities shall be investigated into according to law.

第八十条   税务人员与纳税人、扣缴义务人勾结，唆使或者协助纳税人、扣缴义务人有本法第六十三条、第六十五条、第六十六条规定的行为，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，依法给予行政处分。

Article 80 Where tax officials collude with taxpayers or withholding agents and instigate or assist them to commit the acts specified in Articles 63, 65 and 66 of the Law, if the case constitutes a crime, their criminal liabilities shall be investigated into in accordance with the law. If the case does not constitute a crime, disciplinary sanctions shall be imposed in accordance with the law.

第八十一条   税务人员利用职务上的便利，收受或者索取纳税人、扣缴义务人财物或者谋取其他不正当利益，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，依法给予行政处分。

Article 81 Where tax officials take advantage of their positions and powers to accept or extort taxpayers or withholding agents' property or seek other illegitimate benefits, and such acts constitute crimes, criminal liabilities shall be investigated into in accordance with the law. Where such acts do not constitute crimes, disciplinary sanctions shall be imposed in accordance with the law.

第八十二条   税务人员徇私舞弊或者玩忽职守，不征或者少征应征税款，致使国家税收遭受重大损失，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，依法给予行政处分。

Article 82 Where tax officials commit malpractice and practice favoritism or neglect their duties, and fail to levy or under-levy the proper tax amount, causing significant losses in tax revenue to the State, and if such cases constitute crimes, criminal liabilities of the tax officials shall be investigated into in accordance with the law. Where such acts do not constitute crimes, disciplinary sanctions shall be imposed in accordance with the law.

税务人员滥用职权，故意刁难纳税人、扣缴义务人的，调离税收工作岗位，并依法给予行政处分。

Tax officials who abuse their powers and deliberately create difficulties for taxpayers and withholding agents shall be removed from taxation posts and be subject to administrative sanctions in accordance with the law.

税务人员对控告、检举税收违法违纪行为的纳税人、扣缴义务人以及其他检举人进行打击报复的，依法给予行政处分；构成犯罪的，依法追究刑事责任。

If a tax official retaliates against the taxpayers, withholding agents or other informants who make accusations or report on tax illegalities or irregularities, he or she shall be given administrative sanctions in accordance with the law; if such acts constitute a crime, criminal liabilities shall be investigated into in accordance with the law.

税务人员违反法律、行政法规的规定，故意高估或者低估农业税计税产量，致使多征或者少征税款，侵犯农民合法权益或者损害国家利益，构成犯罪的，依法追究刑事责任；尚不构成犯罪的，依法给予行政处分。

Where a tax official, in violation of the provisions of laws and administrative regulations, intentionally overestimates or underestimates the taxable output for agriculture taxation, leading to over-levying or under-levying of taxes and thus infringing the legitimate rights and interests of farmers or damaging State interests, if the case constitutes a crime, criminal liabilities shall be investigated into according to law; If the case does not constitute a crime, administrative sanctions shall be imposed in accordance with the law.

第八十三条   违反法律、行政法规的规定提前征收、延缓征收或者摊派税款的，由其上级机关或者行政监察机关责令改正，对直接负责的主管人员和其他直接责任人员依法给予行政处分。

Article 83 If the tax authorities, in violation of the provisions of laws and administrative regulations, levy taxes in advance, delay tax collections or apportion taxes, the superior authorities or the administrative supervisory authorities shall order them to make rectifications, and give disciplinary sanctions to the directly responsible administrative person (s) and other persons directly liable according to law.

第八十四条   违反法律、行政法规的规定，擅自作出税收的开征、停征或者减税、免税、退税、补税以及其他同税收法律、行政法规相抵触的决定的，除依照本法规定撤销其擅自作出的决定外，补征应征未征税款，退还不应征收而征收的税款，并由上级机关追究直接负责的主管人员和其他直接责任人员的行政责任；构成犯罪的，依法追究刑事责任。

Article 84 Where decisions regarding the collection of tax or the cessation thereof, the reduction, exemption or refund of tax, or the payment of tax underpaid, or decisions in conflict with other tax laws or administrative regulations have been made without authorization and in violation of the provisions of laws or administrative regulations, in addition to revocation of such decisions in accordance with the provisions of this Law, the amount of tax underpaid shall be collected and the amount of tax overcollected shall be refunded. The administrative liabilities of the persons who are directly in charge and the other persons who are directly responsible shall also be investigated by the authorities at the higher level. If a crime is constituted, criminal liabilities shall be investigated in accordance with the law.

第八十五条   税务人员在征收税款或者查处税收违法案件时，未按照本法规定进行回避的，对直接负责的主管人员和其他直接责任人员，依法给予行政处分。

Article 85 If a tax official, at the time of levying tax or investigating a tax violation case, fails to withdraw himself/herself from the matter or case according to the provisions of the Law, disciplinary sanctions shall be given to the directly responsible administrative person (s) and other persons directly liable according to law.

第八十六条   违反税收法律、行政法规应当给予行政处罚的行为，在五年内未被发现的，不再给予行政处罚。

Article 86 Where any act that violates tax laws or administrative regulations and shall be subject to administrative penalties has not been discovered within five years, the administrative penalties shall not be imposed any more.

第八十七条   未按照本法规定为纳税人、扣缴义务人、检举人保密的，对直接负责的主管人员和其他直接责任人员，由所在单位或者有关单位依法给予行政处分。

Article 87 If any information relating to a taxpayer, withholding agent or informant is not kept confidential in accordance with the provisions of the Law, the directly responsible administrative person (s) and other persons directly liable shall be given disciplinary sanctions by their employing entities or other relevant entities according to law.

第八十八条   纳税人、扣缴义务人、纳税担保人同税务机关在纳税上发生争议时，必须先依照税务机关的纳税决定缴纳或者解缴税款及滞纳金或者提供相应的担保，然后可以依法申请行政复议；对行政复议决定不服的，可以依法向人民法院起诉。

Article 88 In the case of a tax dispute with the tax authorities, a taxpayer, withholding agent or tax payment guarantor must first pay or remit the amount of tax and late payment fines in accordance with the decisions made by the tax authorities, and may then, in accordance with the law, apply for administrative reconsideration. In the case of an objection to the decision of the reconsideration, legal proceedings may, in accordance with the law, be instituted with the people's court.

当事人对税务机关的处罚决定、强制执行措施或者税收保全措施不服的，可以依法申请行政复议，也可以依法向人民法院起诉。

Where a party concerned objects to a sanction decision made by the tax authority or to the mandatory measures or measures of taxation by the authority, it may apply for administrative reconsideration or institute legal proceedings in the people's court in accordance with the law.

当事人对税务机关的处罚决定逾期不申请行政复议也不向人民法院起诉、又不履行的，作出处罚决定的税务机关可以采取本法第四十条规定的强制执行措施，或者申请人民法院强制执行。

If the party concerned neither applies for an administrative reconsideration of the sanction decision made by the tax authorities and institutes legal proceedings with the People's Court within the prescribed time limit nor complies with the sanction decision, the tax authorities which made the sanction decision may adopt the enforcement measures stipulated in Article 40 of this Law, or apply to the People's Court for enforcement of the decision.

第六章 附则

Chapter 6 Supplementary Provisions

第八十九条   纳税人、扣缴义务人可以委托税务代理人代为办理税务事宜。

Article 89 A taxpayer or withholding agent may appoint a tax agent to handle its tax matters on its behalf.

第九十条   耕地占用税、契税、农业税、牧业税征收管理的具体办法，由国务院另行制定。

Article 90 The specific measures for the administration of collection of cultivated land use tax, deed tax, agricultural tax and animal husbandry tax shall be separately formulated by the State Council.

关税及海关代征税收的征收管理，依照法律、行政法规的有关规定执行。

The administration of collection of customs duty and taxes collected by the Customs on behalf of the tax authorities shall be implemented in accordance with the relevant provisions stipulated in laws or administrative regulations.

第九十一条   中华人民共和国同外国缔结的有关税收的条约、协定同本法有不同规定的，依照条约、协定的规定办理。

Article 91 In the case of a discrepancy between the provisions of the relevant tax treaties or agreements concluded between the People's Republic of China and foreign countries and the provisions of this Law, the relevant matters shall be handled in accordance with the treaties or agreements.

第九十二条   本法施行前颁布的税收法律与本法有不同规定的，适用本法规定。

Article 92 In the case of a discrepancy between the provisions of the tax laws promulgated prior to the implementation of this Law and the provisions of this Law, the provisions of this Law shall apply.

第九十三条   国务院根据本法制定实施细则。

Article 93 Rules for implementation shall be formulated by the State Council in accordance with this Law.

第九十四条   本法自２００１年５月１日起施行。

Article 94 This Law shall go into effect as of May 1, 2001.