Law on the Administration of Tax Collection of the PRC

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Unofficial English translation prepared for reference only. The official Chinese text prevails.

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Chapter I — General Provisions

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

Article 2 — This Law applies to the collection and payment of all taxes administered by the tax authorities.

Article 3 — The imposition and cessation of tax, tax reduction, tax exemption, tax refund and supplementary tax payment shall be implemented in accordance with the provisions of laws. Where the State Council is authorized by law to prescribe relevant provisions, those provisions shall be implemented in accordance with the administrative regulations formulated by the State Council. No government authorities, entities or individuals may, in violation of the provisions of laws and administrative regulations, make decisions on the imposition or cessation of tax, tax reduction, tax exemption, tax refund or supplementary tax payment, or decisions on other matters that contravene tax laws and administrative regulations.

Article 4 — Entities and individuals obligated to pay tax under the provisions of laws and administrative regulations are taxpayers. Entities and individuals obligated to withhold and remit taxes or collect and remit taxes under the provisions of laws and administrative regulations are withholding agents. Taxpayers and withholding agents shall pay taxes or withhold and remit or collect and remit taxes in accordance with the provisions of laws and administrative regulations.

Article 5 — The department in charge of taxation under the State Council shall be in charge of the administration of tax collection throughout the country. The state taxation bureaus and local taxation bureaus in various regions shall, within the scope of their respective functions and duties as prescribed by the State Council, administer tax collection. Local people's governments at various levels shall strengthen their leadership over or coordination of the administration of tax collection within their respective administrative regions, support the tax authorities in performing their duties in accordance with the law, calculating the amount of tax to be paid in accordance with the statutory tax rates and collecting tax in accordance with the law. The relevant departments and entities in the various regions shall support and assist the tax authorities in performing their duties in accordance with the law. No entity or individual shall obstruct the tax authorities from performing their duties in accordance with the law.

Article 6 — The State shall, in a planned manner, equip the tax authorities with modern information technology, strengthen the development of tax administration information systems, and establish and improve information sharing systems between the tax authorities and other government authorities. Taxpayers, withholding agents and other relevant entities shall, in accordance with the relevant provisions of the State, truthfully provide the tax authorities with information relating to tax payment, withholding and remittance or collection and remittance of tax.

Article 7 — Tax authorities shall widely publicize tax laws and administrative regulations, disseminate tax knowledge, and provide taxpayers with tax consultation services free of charge.

Article 8 — Taxpayers and withholding agents shall have the right to obtain information from the tax authorities regarding the provisions of the tax laws and administrative regulations of the State and the procedures relating to tax payment. Taxpayers and withholding agents shall have the right to request the tax authorities to keep their information confidential. The tax authorities shall keep the information of taxpayers and withholding agents confidential in accordance with the law. Taxpayers shall have the right to apply for tax reduction, tax exemption and tax refunds in accordance with the law. Taxpayers and withholding agents shall have the right to present statements and defend themselves against decisions made by the tax authorities; they shall have the right to apply for administrative reconsideration or initiate administrative litigation, or request State compensation in accordance with the law. Taxpayers and withholding agents shall also have the right to report and bring charges against the illegal conduct or disciplinary violations of the tax authorities and tax officials.

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Article 9 — Tax authorities shall strengthen the building of their team and improve the political and professional quality of their tax officials. Tax authorities and tax officials shall implement the law impartially, observe their duties in good faith, be honest and upright, treat people with courtesy, provide services with civility, respect and protect the legitimate rights and interests of taxpayers and withholding agents, and lawfully accept supervision. No tax official shall solicit or accept bribes, practice favoritism, neglect duties, fail to collect or under-collect the tax payable, or abuse power to over-collect tax or deliberately make things difficult for taxpayers or withholding agents.

Article 10 — Tax authorities at all levels shall establish and improve internal restriction and supervision and management systems. Higher-level tax authorities shall supervise the law enforcement activities of lower-level tax authorities in accordance with the law. Tax authorities at all levels shall supervise and inspect the implementation of laws and administrative regulations and the observance of the code of conduct and integrity and self-discipline by their tax officials.

Article 11 — The functions of tax officials responsible for tax collection, administration, inspection and administrative reconsideration shall be separate from one another and shall be mutually restricted.

Article 12 — Tax officials who have an interest in a taxpayer, withholding agent or a case of tax violation shall recuse themselves.

Article 13 — All entities and individuals shall have the right to report acts in violation of tax laws and administrative regulations. The tax authorities receiving such reports shall keep the identity of the reporters confidential and grant rewards in accordance with the provisions.

Article 14 — For the purposes of this Law, "tax authorities" means the tax bureaus at all levels, tax sub-bureaus, tax stations and tax institutions set up in accordance with the provisions of the State Council and announced to the public.

Chapter II — Tax Administration

Section 1 — Tax Registration

Article 15 — Enterprises, branches established by enterprises and places of business engaged in production or business operations in other places, individually-owned businesses and public institutions engaged in production or business operations (hereinafter referred to as "taxpayers engaged in production or business operations") shall, within 30 days from the date of obtaining a business license, apply to the tax authorities for tax registration by presenting the relevant documents. The tax authorities shall complete the registration review within seven days from the date of receipt of the application and issue the tax registration certificate. The administrative authorities for industry and commerce shall periodically notify the tax authorities of the status of registration and the issuance of business licenses. The scope and measures for taxpayers other than those specified in paragraph 1 of this Article to handle tax registration, and for withholding agents to handle the registration for withholding and remitting or collecting and remitting taxes shall be prescribed by the State Council.

Article 16 — Where a taxpayer engaged in production or business operations changes its tax registration information, it shall, within 30 days from the date of completing the change of registration with the administrative authority for industry and commerce or other relevant authorities, or before applying to the administrative authority for industry and commerce or other relevant authorities for deregistration, report to the tax authorities for the change or cancellation of tax registration by presenting the relevant documents.

Article 17 — Taxpayers engaged in production or business operations shall, in accordance with the relevant provisions of the State, keep and use the tax registration certificate when opening bank accounts. Tax registration certificates must not be lent, altered, damaged, traded or forged.

Section 2 — Administration of Accounting Books and Vouchers

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Article 18 — Taxpayers and withholding agents shall establish accounting books in accordance with the provisions of the relevant laws, administrative regulations and the department of finance and the department in charge of taxation under the State Council, and keep accounts based on lawful and valid vouchers.

Article 19 — Taxpayers engaged in production or business operations shall, within 15 days from the date of obtaining the business license, establish accounting books in accordance with the relevant provisions of the State.

Article 20 — Taxpayers engaged in production or business operations shall submit their financial and accounting systems or methods to the tax authorities for record. The financial and accounting systems or methods of taxpayers or methods of financial and accounting treatment must not contravene the provisions of the tax laws, administrative regulations and the department of finance and the department in charge of taxation under the State Council. When computing the taxable amount, taxpayers or withholding agents that use computers to keep accounts shall ensure that the accounting treatment and the storage and output of the accounting records comply with the relevant State provisions, and shall submit the relevant information to the tax authorities for record.

Article 21 — When issuing invoices, entities and individuals shall comply with the provisions. Invoices shall be printed by enterprises designated by the tax authorities. No enterprise not designated by the tax authorities may print invoices. Measures for the administration of invoices shall be formulated by the State Council.

Article 22 — Tax registration certificates, invoices, tax payment certificates and other tax-related documents must not be forged, altered, bought or sold without authorization, or used after alteration.

Article 23 — The tax authorities are the competent authorities for the administration of invoices and shall be responsible for the administration and supervision of the printing, obtaining, issuing, use and cancellation of invoices.

Section 3 — Tax Filing

Article 24 — Taxpayers and withholding agents shall, within the filing period prescribed by laws or administrative regulations or determined by the tax authorities in accordance with laws or administrative regulations, file tax returns and submit tax-related information such as financial and accounting statements, and report withholding and remittance or collection and remittance of tax returns and relevant information as required by the tax authorities.

Article 25 — Taxpayers and withholding agents may file tax returns directly with the tax authorities or, in accordance with the relevant State provisions, file tax returns by mail, electronic data transmission or other means.

Article 26 — Taxpayers and withholding agents that are truly unable to complete tax filing within the prescribed period due to special difficulties shall, within the prescribed period, apply in writing to the tax authorities for an extension. Upon approval by the tax authorities, the filing period may be extended. Where taxpayers or withholding agents fail to file tax returns or report withholding and remittance or collection and remittance of tax returns within the prescribed period or within the extended period approved by the tax authorities, the tax authorities may, in accordance with the relevant provisions, determine the tax payable and compel the taxpayer or withholding agent to pay the tax within a prescribed time limit.

Chapter III — Tax Collection

Article 27 — Tax authorities shall collect tax in accordance with the provisions of laws and administrative regulations and must not collect, cease to collect, over-collect, under-collect, collect in advance, delay the collection of or apportion tax in violation of the provisions of laws or administrative regulations. The amount of agricultural tax payable shall be determined in accordance with the provisions of laws and administrative

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regulations.

Article 28 — Withholding agents shall perform their obligations to withhold or collect tax in accordance with the provisions of laws and administrative regulations. The tax authorities must not require entities or individuals to perform the obligations of withholding or collecting tax where there is no provision in laws or administrative regulations requiring such entities or individuals to do so. When a withholding agent performs its obligations to withhold or collect tax in accordance with the law, the taxpayer must not refuse. Where a taxpayer refuses, the withholding agent shall promptly report the matter to the tax authorities for handling. The tax authorities shall pay a handling fee to the withholding agent in accordance with the relevant provisions.

Article 29 — Tax officials must present their tax inspection credentials when collecting tax and their tax inspection certificates when investigating tax violation cases in accordance with the law. Taxpayers, withholding agents and other parties under investigation shall cooperate and may refuse inspection if the relevant credentials or certificates are not presented. The tax authorities shall designate the collection agencies and requesters of tax in a special manner.

Article 30 — Taxpayers and withholding agents shall pay or remit tax within the time limit prescribed by laws or administrative regulations or determined by the tax authorities in accordance with laws or administrative regulations. Where a taxpayer is truly unable to pay tax within the prescribed period due to special difficulties, it may, upon approval by the tax bureau of a province, autonomous region or municipality directly under the Central Government, or the State Taxation Administration, defer payment of the tax for a period not exceeding three months.

Article 31 — Where a taxpayer fails to pay tax within the prescribed period and a withholding agent fails to remit tax within the prescribed period, the tax authorities shall, in addition to ordering the taxpayer or withholding agent to pay or remit the tax within a prescribed time limit, impose a daily late payment surcharge of 0.05 percent of the amount of tax in arrears from the date of the delay in payment of the tax.

Article 32 — The tax authorities may, in any of the following circumstances, have the right to determine the tax payable by a taxpayer:

(1) the taxpayer is not required to establish accounting books in accordance with the provisions of laws or administrative regulations;

(2) the taxpayer is required to establish accounting books but has not established such books;

(3) the taxpayer has destroyed the accounting books or refuses to provide tax information;

(4) the taxpayer has established accounting books but the accounts are in disarray, or the cost information, income vouchers or expense vouchers are incomplete, making it difficult to audit the accounts; or

(5) the taxpayer fails to file tax returns within the prescribed period and the tax authorities order it to file within a time limit, but the taxpayer still fails to file upon the expiry of the time limit.

Article 33 — Where an enterprise or a foreign enterprise that has establishments or places of business in China has the following transactions with its affiliated enterprises, the amount of the taxable income or the tax payable may be adjusted in accordance with the arm's length principle:

(1) purchase and sale of goods;

(2) assignment of assets;

(3) provision of services; or

(4) provision of financing.

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Article 34 — Tax payment guaranty may be required for a taxpayer who fails to complete tax registration or is temporarily engaged in production or business operations.

Article 35 — Taxpayers engaged in production or business operations and taxpayers temporarily engaged in business operations who are required to pay tax in accordance with the provisions of laws or administrative regulations shall, before leaving the county or city, settle the tax payable, provide tax payment guaranty or provide other measures to ensure the payment of tax. Where a taxpayer fails to settle the tax payable or provide guaranty in accordance with the provisions of the preceding paragraph, the tax authorities may notify the port authorities, exit administration authorities or other authorities to prevent the taxpayer from leaving the country.

Article 36 — The tax authorities may handle the administration of tax collection by means of tax preservation measures and compulsory enforcement measures in accordance with the provisions to ensure the timely and full collection of the tax payable by the State.

Article 37 — Where a taxpayer engaged in production or business operations is required to pay tax but fails to do so within the prescribed period, and the tax authorities have reason to believe that the taxpayer is evading the tax payment obligation, the tax authorities may, before the prescribed period for tax payment expires, order the taxpayer to pay the tax payable within a prescribed time limit. If the tax authorities discover, within the prescribed time limit, any obvious signs that the taxpayer is transferring, concealing its taxable commodities, goods or other property, or its taxable income, the tax authorities may order the taxpayer to provide a tax payment guaranty. If the taxpayer is unable to provide a tax payment guaranty, the tax authorities may, upon approval of the director of the tax bureau (sub-bureau) at or above the county level, adopt the following tax preservation measures:

(1) notify in writing the bank or other financial institution where the taxpayer has an account to freeze an amount of the taxpayer's deposits equivalent to the tax payable; or

(2) seize or impound the taxpayer's commodities, goods or other property with a value equivalent to the tax payable.

Article 38 — After the tax authorities have adopted tax preservation measures or compulsory enforcement measures in accordance with the provisions of the preceding Article, or when the time limit for paying the tax has expired, and the taxpayer fails to pay the tax within the prescribed time limit, the tax authorities may, upon approval of the director of the tax bureau (sub-bureau) at or above the county level, notify in writing the bank or other financial institution where the taxpayer has an account to deduct the tax from the taxpayer's frozen deposits, or auction or sell the commodities, goods or other property that have been seized or impounded in accordance with the law, and use the proceeds to offset the tax payable.

Article 39 — Tax preservation measures and compulsory enforcement measures must not be applied to the housing and daily necessities necessary for the subsistence of the taxpayer and his dependents.

Article 40 — Where a tax authority has wrongfully adopted tax preservation measures or compulsory enforcement measures, or has failed to release the tax preservation measures or return the property in a timely manner after the reasons for such measures have disappeared, thereby causing losses to the lawful rights and interests of the taxpayer, the withholding agent or the tax payment guarantor, the tax authority shall assume liability for compensation in accordance with the law.

Article 41 — Where a taxpayer is in arrears with tax payment and needs to leave the country, the taxpayer shall settle the tax payable and the late payment surcharge with the tax authorities before leaving the country, or provide a guaranty. If the taxpayer fails to settle the tax payable and the late payment surcharge or provide a guaranty, the tax authorities may notify the exit administration authorities to prevent the taxpayer from leaving the country.

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Article 42 — Tax shall have priority over non-secured claims, except where otherwise provided by law. Where tax is in arrears before the taxpayer mortgages or pledges its property, or before the taxpayer's property is attached, the tax shall be paid before the enforcement of the mortgage, pledge or attachment. When the tax authorities collect tax, they shall give priority to payment of tax, and shall also give priority to the collection of fines and confiscation of illegal gains.

Article 43 — Where a taxpayer has a situation of underpaying tax and the tax authorities must recover the underpaid tax, the recovery shall not be affected by the provisions on the time limit for recovery. The tax authorities shall announce the status of the taxpayer's tax arrears on a regular basis.

Article 44 — Where a taxpayer is in arrears with tax payment and the taxpayer, by means of transferring or concealing its property, causes the tax authorities to be unable to recover the tax in arrears, the tax authorities may exercise the right of subrogation or the right of revocation in accordance with the provisions of the Contract Law, provided that the tax is not jeopardized.

Article 45 — Where a taxpayer has overpaid tax, the tax authorities shall refund the overpaid tax immediately after discovery. Where a taxpayer discovers within three years from the date of settling the tax that it has overpaid tax, the taxpayer may request the tax authorities to refund the overpaid tax plus bank deposit interest for the corresponding period. The tax authorities shall refund the amount immediately after examination and verification. The provisions on the refund of tax already paid into the State treasury shall be prescribed by laws and administrative regulations.

Article 46 — Where the State adjusts its tax policy or there is a change in the tax law, resulting in the need for tax authorities to refund tax, the tax authorities shall handle the matter in accordance with the relevant provisions.

Article 47 — When the tax authorities exercise their powers in accordance with the provisions of Articles 37 and 38, they shall issue a receipt for the property seized. When the property is listed for auction or sale, it shall be sold by a legally established auction enterprise. The tax authorities may also entrust a commercial enterprise to sell the property at a price determined by reference to the market price. The tax authorities must not dispose of the property themselves.

Article 48 — Where a taxpayer, withholding agent or tax payment guarantor has a dispute with the tax authorities over tax payment, the taxpayer shall first pay the tax and the late payment surcharge in accordance with the decision of the tax authorities or provide a corresponding guaranty, and may then apply for administrative reconsideration in accordance with the law. If the taxpayer is dissatisfied with the administrative reconsideration decision, it may initiate a lawsuit with the people's court in accordance with the law.

Article 49 — The parties shall first implement the penalty decision made by the tax authorities in accordance with the law. If the parties are dissatisfied with the penalty decision, they may apply for administrative reconsideration or initiate a lawsuit in accordance with the law.

Article 50 — Tax authorities must not exercise the powers of tax inspection or the powers of imposing administrative penalties delegated to the tax authorities by law in violation of the provisions of laws or administrative regulations; they must not abuse power or neglect duties. Tax authorities must not delay or infringe upon the lawful rights of taxpayers.

Chapter IV — Tax Inspection

Article 51 — The tax authorities shall have the authority to carry out the following tax inspections:

(1) inspect the accounting books, accounting vouchers, statements and relevant information of a taxpayer;

(2) inspect the taxable commodities, goods or other property of a taxpayer at the taxpayer's place of production or business operations and places where the goods or property are stored;

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(3) order a taxpayer or withholding agent to provide documents, certification materials and relevant information relating to tax payment, withholding and remittance or collection and remittance of tax;

(4) make inquiries of a taxpayer or withholding agent regarding issues and circumstances relating to tax payment, withholding and remittance or collection and remittance of tax; and

(5) inspect at stations, docks, airports, postal enterprises and their branches the supporting documents relating to the taxpayer's consignment or sending of taxable commodities, goods or other property.

Article 52 — When a taxpayer or withholding agent is suspected of transferring, concealing taxable commodities, goods and other property that are related to a tax violation case, or concealing income in other ways, the tax authorities may, upon approval of the director of the tax bureau (sub-bureau) at or above the county level, inspect the deposit accounts of the taxpayer or withholding agent. When inspecting the deposit accounts of a taxpayer engaged in production or business operations, the tax authorities shall present a nationally uniform permit for inspecting deposit accounts. When inspecting the deposit accounts of a taxpayer, the tax authorities shall keep the information confidential.

Article 53 — When the tax authorities investigate a tax violation case in accordance with the law, they may make notes, make audio and video recordings, take photographs and make reproductions of the information and circumstances relating to the case.

Article 54 — When conducting tax inspections, the tax authorities shall have at least two enforcement officers, and shall present their tax inspection credentials and tax inspection notices. If the enforcement officers do not present their tax inspection credentials and tax inspection notices, the entity or individual under inspection shall have the right to refuse inspection. When the tax authorities conduct inspections at stations, docks, airports, postal enterprises and their branches in accordance with paragraph (5) of Article 51, the relevant authorities shall provide assistance.

Article 55 — Taxpayers and withholding agents must accept tax inspections conducted by the tax authorities in accordance with the law, truthfully report the circumstances and provide the relevant information, and must not refuse, conceal or make false reports.

Article 56 — When the tax authorities conduct tax inspections in accordance with the law, they may have the right to investigate the relevant circumstances from the relevant entities and individuals, and the relevant entities and individuals shall truthfully provide the relevant information and certification materials. When the tax authorities investigate tax violation cases, they may also consult and copy the contracts, agreements and books of account of the relevant entities and individuals.

Article 57 — Where the tax authorities discover that a taxpayer has transferred or concealed his property, resulting in the inability to recover the tax, the tax authorities may, in accordance with the provisions, recover the tax through the transfer of property rights.

Chapter V — Legal Liability

Article 58 — Where a taxpayer commits any of the following acts, the tax authorities shall order rectification within a prescribed time limit and may impose a fine of not more than 2,000 yuan; if the circumstances are serious, a fine of not less than 2,000 yuan but not more than 10,000 yuan may be imposed:

(1) failing to apply for tax registration, change of registration or cancellation of registration within the prescribed period;

(2) failing to establish or keep accounting books or keep accounting vouchers and relevant information in accordance with the provisions;

(3) failing to submit the financial and accounting systems or methods and the accounting software to the tax authorities for record in accordance with the provisions;

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(4) failing to report all of its bank account numbers to the tax authorities in accordance with the provisions; or

(5) failing to install or use tax control devices in accordance with the provisions, or damaging or altering tax control devices without authorization.

Article 59 — Where a taxpayer fails to file tax returns or fails to file tax returns within the prescribed period, or a withholding agent fails to submit the withholding and remittance or collection and remittance of tax returns and the relevant information to the tax authorities within the prescribed period, the tax authorities shall order rectification within a prescribed time limit and may impose a fine of not more than 2,000 yuan. If the circumstances are serious, a fine of not less than 2,000 yuan but not more than 10,000 yuan may be imposed.

Article 60 — Where a taxpayer forges, alters, conceals or destroys accounting books or accounting vouchers without authorization, or overstates expenditure or understates or fails to report income in the accounting books, or refuses to file tax returns after being notified by the tax authorities to file tax returns, or makes false tax returns without paying or underpaying the tax payable, the taxpayer shall be deemed to have evaded tax. Where the amount of tax evaded accounts for not less than 10 percent but not more than 30 percent of the tax payable and is not less than 10,000 yuan but not more than 100,000 yuan, or where the taxpayer evades tax again after having been subject to criminal punishment or two or more administrative penalties imposed by the tax authorities for tax evasion, the taxpayer shall be subject to a fine of not less than one time but not more than five times the amount of tax evaded, in addition to paying the tax evaded and the late payment surcharge.

Article 61 — Where a withholding agent fails to pay or remit tax, the tax authorities shall order the withholding agent to pay or remit the tax within a prescribed time limit and may impose a fine of not less than 50 percent but not more than five times the amount of tax not paid or not remitted.

Article 62 — Where a taxpayer fails to pay the tax payable within the prescribed period and is ordered by the tax authorities to pay within a time limit, but still fails to pay upon the expiry of the time limit, the tax authorities may, upon approval of the director of the tax bureau (sub-bureau) at or above the county level, adopt the compulsory enforcement measures set out in Articles 38 and 55 of this Law and impose a fine of not less than 50 percent but not more than five times the amount of tax underpaid, in addition to ordering the taxpayer to pay the tax and the late payment surcharge.

Article 63 — Where a taxpayer or withholding agent fails to cooperate with the tax authorities in their inspection in accordance with the law, or obstructs the tax authorities from performing their duties, the tax authorities shall order rectification and may impose a fine of not more than 10,000 yuan. If the circumstances are serious, a fine of not less than 10,000 yuan but not more than 50,000 yuan may be imposed.

Article 64 — Violation of the provisions of Article 22 of this Law by illegally printing invoices shall result in the tax authorities destroying the illegally printed invoices, confiscating the illegal gains and the tools and equipment used to commit the illegal act, and imposing a fine of not less than 10,000 yuan but not more than 50,000 yuan. If the case constitutes a crime, criminal liability shall be pursued in accordance with the law.

Article 65 — Taxpayers and withholding agents engaged in illegal activities that constitute a crime shall be subject to criminal liability in accordance with the law. If the tax authorities discover that a taxpayer or withholding agent has committed a crime, they shall transfer the case to the judicial authority.

Article 66 — Where a tax official engages in any of the following acts, an administrative sanction shall be imposed in accordance with the law; if the case constitutes a crime, criminal liability shall be pursued in accordance with the law:

(1) colluding with a taxpayer or withholding agent to instigate or assist the taxpayer or withholding agent in committing the acts set out in Article 60 of this Law;

(2) taking advantage of his position to accept or solicit property from a taxpayer or withholding agent;

(3) neglecting duties, resulting in a failure to collect or under-collection of tax, causing heavy losses to the tax revenues of the State; or

(4) failing to collect or under-collecting tax from taxpayers or failing to investigate and deal with the tax violations of taxpayers or withholding agents due to favoritism, malpractice, or dereliction of duty.

Article 67 — Where the administrative penalties stipulated in this Law are not otherwise specified, the limitation period for the tax authorities to recover tax and late payment surcharges shall be three years in general, and may be extended to five years under special circumstances. The limitation period for pursuing criminal liability for tax evasion, tax fraud and tax resistance shall be governed by the provisions of the Criminal Law.

Chapter VI — Supplementary Provisions

Article 68 — Taxpayers, withholding agents and tax authorities may agree to settle tax disputes through consultation, mediation or other means in accordance with the provisions.

Article 69 — Where any matters are not covered by this Law, the State Council may formulate implementing regulations in accordance with this Law.

Article 70 — This Law shall prevail in the event of any inconsistency between the provisions of this Law and the relevant provisions on international tax treaties or agreements concluded between the People's Republic of China and foreign countries.

Article 71 — The State Council shall formulate implementing rules in accordance with this Law.

Article 72 — This Law shall come into force as of May 1, 2001. The Law of the People's Republic of China on the Administration of Tax Collection adopted at the 27th Session of the Standing Committee of the Seventh National People's Congress on September 4, 1992 shall be repealed simultaneously.

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