

CustomsDuty(CD)9 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/86/2021_2022_CustomsDut_c53_86114.htm 11. INTEREST ON

UNDERPAYMENT/OVERPAYMENT OF DUTY If there is underpayment of duty because of the fault of the taxpayer, the customs can pursue the underpayment with the interest on overdue (daily 0.05%) within 3 years from the payment of duty or the clearance of goods. For other reasons of underpayment, the time is within 1 year from the payment of duty or the clearance of goods. If the taxpayer overpays the amount of duty that he should pay, the taxpayer can claim the duty overpayment with the repayment supplement calculated at the bank interest rate prevailing at the period within 1 year from the payment of the duty.

12. APPEAL PROCEDURE Taxpayer who disagree with the decision of the Customs on the collection, reduction, recovery or refund of the duty shall pay such duty as ascertained by the Custom first and then, within 30 days from the date of issuance of the duty payment notice, submit an application in writing to Customs for a reconsideration of the case. Application submitted beyond the time limit shall not be considered. The Customs shall make its decision within 15 days from the receipt of the appeal. If the taxpayer refuse to accept the decision, he may appeal to the Customs General Administration for reassessment within 15 days from the date of the receipt of the notice of decision. The Custom General Administration shall make its decision within 30 days after the receipt of the appeal and if the

taxpayers still refuse to accept the decision, he may appeal to the People ' s Court within 15 days from the receipt of the notice of decision. An overseas trading company imported some goods in 2002, the CIF is USD 140,000 dollars, Customs prescribed exchange rate 8.21, custom tax rate 28%. If the company sold them at RMB 1.5 million (not included the value added tax), calculate all tax payment and payment method. Importation: 1. Customs duty payable $140,000 \times 8.21 \times 28\% = \text{RMB}321,832$ Import duty is collected by the custom, taxpayer should pay the tax within 15 days after issue of demand notice. 2. Value Added Tax= $(140,000 \times 8.21 + 321,832) \times 17\% = 1,471,232 \times 17\% = 250,109.44$ Value Added Tax are collected by the Customs, tax should be paid within 7 days after the issue of the demand notice. 100Test 下载频道开通 , 各类考试题目直接下载。 详细请访问 www.100test.com