

➤ **Q: When to pay consumption tax?**

A: The consumption tax assessable period may be one day, three days, five days, ten days, fifteen days or one month, which shall be determined by the competent tax department according to the magnitude of the tax payable by the taxpayers. Where taxpayers are unable to assess the tax in the prescribed periods, the tax may be assessed on a transaction-by-transaction basis.

Taxpayers with one month as the assessable period shall report and pay tax within ten days following the end of the period. Taxpayers with one day, three days, five days, ten days or fifteen days as the assessable period shall prepay the tax within five days following the end of the period and file the tax return and settle the tax of the previous month within ten days from the first day of the following month.

For small-scale taxpayers with imperfect accounting practice, the competent tax department may, in consideration of the production and sales condition of the taxable consumer goods, assess the consumption tax payable on quarterly or annual basis, and the taxpayers shall pay the tax on monthly basis.

Taxpayers importing taxable consumer goods should pay consumption tax within seven days after the issuance of the tax payable certificates by the customs office.

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