

General Rules of Organization of the Tax Review Committee

(Adopted at the 63rd Executive Meeting of the GAC of the Central People's Government on December 15, 1950, and promulgated by the GAC on December 19)

Article 1 In order to implement the fair and reasonable tax policies of the State, adjust the public-private relationship in tax work, and uphold the spirit of collective consultation and shared responsibility, the municipal governments may, depending on actual needs, organize tax review committees (hereinafter referred to as review committees) in accordance with these General Rules.

Article 2 The Review Committee is under the leadership of the local people's government, and the number of its members shall be determined by the local people's government.

Article 3 In addition to representatives from the local finance and economic committee, taxation authorities, industrial and commercial administration authorities, land administration authorities, industrial and commercial federations, and labor unions as ex officio members, the review committee shall also be composed of a number of impartial individuals or relevant experts appointed by the local people's government. Their term of office shall be one year.

Article 4 The Review Committee shall have one chairman and one vice-chairman. The chairman and vice-chairman shall be appointed by the local people's government from among the committee members.

Article 5 The duties of the Oversight Committee are as follows:

1. Communicate the tax policies and laws of the People's Government;
2. Mediate disputes between tax authorities and taxpayers;
3. Review taxpayers' requests for review of tax matters.

Article 6 After receiving the taxpayer's application for deliberation, the review committee shall promptly prepare a review resolution and transfer it to the competent tax authority for verification and forwarding to the original applicant for implementation. If the taxpayer is still dissatisfied, he or she may file an appeal with the higher-level tax authority.

Article 7 During the review process, the Review Committee shall invite the taxpayer who filed the application for review to attend and state the reasons. If necessary, it may also invite representatives from relevant industry associations to attend and participate in the consultation process.

Article 8: Resolutions made by the Review Committee must be approved by a majority of the committee members. If the tax authority representative believes that a resolution conflicts with tax law provisions, the resolution and the tax authority representative's opinion shall be submitted to the local people's government for consultation with the higher-level tax authority for resolution.

Article 9 The Rehabilitation Committee may formulate detailed operating rules in accordance with these General Rules based on local actual conditions and submit them to the local people's government for implementation.

Article 10 These general rules shall come into force on the date of promulgation.