

➤ **Q: What are the vehicles and vessels that may be exempt from VVULPT?**

A: The following vehicles may be eligible for certain tax exemption: the vehicles used by embassies and consulates in China, and the vehicles used by diplomatic representatives (including ambassadors, ministers, charged affairs and other personnel with diplomatic titles working in embassies), consuls, administrative and technical staffs and their spouses and non-grown-up children living together with them, the resident organizations of international organizations (like UN, WB, IMF, EU) and their officers.

In addition, some provinces, autonomous regions and municipalities directly under the state council stipulate that the fire vehicles, water sprinkler vehicles, waste removal vehicles and ambulance vehicles used by the enterprises with foreign investment and foreign enterprises are exempt from the tax.



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