

➤ **Q: What are the stipulations concerning the amount of VVULPT payable per unit?**

A: The amount of VVULPT per unit is different for vehicles and vessels:

a. Amount of tax per unit for vehicles:

◆ Motorized vehicles:

For passenger vehicles, 15 to 80 yuan per vehicle per quarter;

For cargo vehicles, 4 to 15 yuan per ton-net per quarter;

For motor bicycles, 5 to 15 yuan per vehicle per quarter.

For motor tricycles, 8 to 20 yuan per vehicle per quarter.

◆ For non-motorized vehicles:

For animal drawing vehicles, 1 to 8 yuan per vehicle per quarter;

For man drawing vehicles, 0.3 to 6 yuan per vehicle per quarter;

For bicycles, 0.5 to 1 yuan pr vehicle per quarter.

The specific amount of tax payable for vehicles in different provinces shall be determined by the people's government at provincial level within the rages prescribed above.

b. Amount of tax per unit for vessels:

◆ Motorized vessels (on the basis of net-weight capacity):

0.3 yuan per ton per quarter for vessels with capacity not more than 50 tons;

0.35 yuan per ton per quarter for vessels with capacity from 51 tons to 150 tons;

0.4 yuan per ton per quarter for vessels with capacity from 151 tons to 300 tons

0.45 yuan per ton per quarter for vessels with capacity from 301 tons to 500 tons;

0.55 yuan per ton per quarter for vessels with capacity from 501 ton to 1000 tons;

0.65 yuan per ton per quarter for vessels with capacity from 1001 tons to 1500 tons;

0.8 yuan per ton per quarter for vessels with capacity from 1501 tons to 2000 tons;

0.95 yuan per ton per quarter for vessels with capacity from 2001 tons to 3000 tons;

yuan per ton per quarter for vessels with capacity not less than 3001 tons.

◆ For non-motorized vessels (based on dead-weight capacity):

0.15 yuan per ton per quarter for vessels with capacity up to 10 tons;

0.2 yuan per ton per quarter for vessels with capacity from 11 to 50 tons;

0.25 yuan per ton per quarter for vessels with capacity from 51 to 150 tons;

0.3 yuan per ton per quarter for vessels with capacity from 151 to 300 tons;

0.35 yuan per ton per quarter for vessels with capacity not less than 301 tons.

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