

➤ **Q: Who are the taxpayers of VVULPT?**

A: At present, the VVULPT is only applied to the enterprises with foreign investment, foreign enterprises, the enterprises with investment from overseas Chinese and compatriots in Hong Kong, Macao and Taiwan, and to foreigners, overseas Chinese, and compatriots from Hong Kong, Macao and Taiwan. The users of the taxable vehicles and vessels are the payers of VVULPT. According to rules, the vessels levied with vessel tonnage tax by the customs department shall not be subject to this tax.



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