

➤ **Q: How are the time period and the place for the payment of vehicle acquisition tax?**

A: The taxpayers who purchase the taxable vehicles should report and pay vehicle acquisition tax to the competent tax authorities at the location of vehicle registration. For purchasing the vehicles not needing to register, taxpayers should report and pay the tax to the competent tax authorities of the taxpayers' location.

The taxpayers who purchase taxable vehicles for self-use should report and pay the tax within 60 days after the day of purchase. The vehicles imported for self-use should be paid the tax within 60 days after the day of importation. The vehicles obtained by self-production, gift, prize or other means for self-use should pay the tax within 60 days after the day of obtaining.

The vehicle acquisition tax should be paid in one lump sum.

Taxpayers should pay the tax before registering with the vehicle administration division of the public security department.

The taxpayers should bring and show the vehicle acquisition tax completion evidence or tax exemption evidence issued by the competent tax authorities to the vehicle administration division of the public security department for vehicle registration. Without the above evidences, the vehicle administration division shall not handle the vehicle registration formalities.

In finding the taxpayers fail to pay the tax by rules, the tax authorities have the power to order the taxpayers to make up the tax. In case that taxpayers refuse pay the tax, the tax authorities may notice the vehicle administration division of the public security department to take over temporarily the vehicle plates.

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