

➤ **Q: Who are the taxpayers of vehicle acquisition tax?**

A: The taxpayers of vehicle acquisition tax include state owned enterprises, collectively owned enterprises, private enterprises, joint equity enterprises, enterprises with foreign investment, foreign enterprises, other enterprises, institutional units, social organizations, governmental organs, army units, individual household businesspersons and other individuals who acquire the specified vehicles (taxable vehicles hereinafter) within China.

The scope of vehicle acquisition tax covers motor vehicles, motorcycles, trams, trailers and transportation vehicle for farm use. Any adjustment to the scope of the tax shall be determined and promulgated by the state council.

The acquisition above refers to the obtaining of taxable vehicles by purchase, importation, self-production, gifting, prize or any other means.



The copyright and/or other intellectual property rights of China Business Engine including related text, images, charts, sound, animation, and videos, and their arrangement on the China Business Engine website, are protected by copyright and other protective laws.