

Tax Exemptions

The following vessels may be exempt from Vessel Tonnage Tax:

1. The vessels used by the foreign embassies and consuls who are eligible for diplomatic immunity granted by china.
2. The vessels coming to China's harbor for refuge, repairs, ceasing of operation or demolishing, or for loading fuels, materials for the use to of vessels without loading or unloading of passengers or cargo.
3. The parking pontoons, floating dock pontoons and floating docks used exclusively for passengers and loading or unloading of cargo and the storage of goods.

The vessels taken over for use or rented by Chinese Central Government, local governments.



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