

Vessel Tonnage Tax Time Limit and Place for Tax Payment

For any taxable vessel going into China without the valid Chinese vessel tonnage tax license, the taxpayer should handle the payment of Vessel Tonnage Tax formalities to the Customs at entry in China by filling in declaration forms and providing the evidences for nationality of the vessel and the tonnage of the vessel and indicating the period of validity of the vessel tonnage tax license (90 days or 30 days).

After examination of these evidences provided by the taxpayers, the Customs shall levy the Vessel Tonnage Tax according to the validity period of the license requested by the taxpayer and issue to the taxpayer the Vessel Tonnage Tax payment forms for the payment of the tax.

The taxpayer should, within 15 days (excluding holidays) after receiving the tax payment forms, pay the tax to the specified bank. In failure to pay the tax in time, a fine at 0.1% per day shall be imposed. After completion of the payment of the tax, the Customs shall issue the Vessel Tonnage Tax license to the taxpayer for keeping.

The validity period of the license shall count from the date of declaration for entry in China. Within the validity, the vessel may stop in Chinese harbor or sail between Chinese harbors. At expiration of the license, if the vessel still stops in Chinese harbor or sails between Chinese harbors, the Vessel Tonnage Tax should be reported and paid again to the Customs within 5 days from the second day of the expiration. The validity period of the new license shall count from the second day of the expiration of the previous license.

Where the vessels having already paid the tax are of one of the following circumstances, the Customs may, on the basis of the evidences issued by the harbor administration department, extend the validity period of the license according to the actual days:

1. The vessels going in Chinese harbor for refuge, repairs.
2. The vessels that can not be loaded or un-loaded of passengers or cargo due to isolation of epidemic prevention.
3. The vessels taken over for use or rented by the Chinese Central Government or local governments.

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