## **VVULPT** Tax per unit

The amount of VVULPT per unit is different for vehicles and vessels. For details, please refer to the Table of Vehicle Usage License Plate Tax Per Unit and the Table of Vessel Usage License Plate Tax Per Unit:

Table of vehicle usage license plate tax per unit

Type	Category	Unit of accounting	Quarterly	Remarks
		for taxation	tax payment	
		purposes		
Motored vehicles	1. passenger vehicles	Per vehicle	15-80 yuan	Taxed on
	2.cargo vehicles	Per ton	4-15 yuan	net tonnage
	3. Motorcycles	Per motorcycle	5-15 yuan	
	4. motor-tricycles	Per motor-tricycle	8-20 yuan	
Non-motored	1. Animal drawn	Per vehicle	1-8 yuan	
	2. Manually drawn	Per vehicle	0.3-6 yuan	Including
				pedicabs,
				rickshaws
				and other
				manually
				drawn
	A V			vehicle
	3. bicycles	Per bicycle	0.5-1 yuan	

The specific tax amount per unit shall be determined by the people's governments at provincial level for their jurisdictions within the range of the above table. At present, the tax is not levied on non-motored vehicles in most part of China. For example, Beijing rules that there are three levels of tax per unit for passenger vehicles: 120 yuan/vehicle/year for those with 10 seats or less, 140 yuan/vehicle/year for those with 11 to 30 seats, 160 yuan/vehicle/year for those with 31 seats or more; the tax per year for two-wheel motorcycles, 48 yuan per piece per year for three-wheel motorcycles and no tax on non-motored vehicles.

Table of vessel usage license plate tax per unit

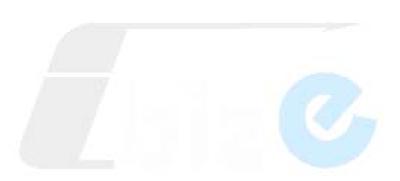
Type	Unit of accounting for	Quarterly tax payment	Comments	
	taxation purpose			
Motored vessels	Up to 50 tons	0.3 yuan per ton	Assessed on the basis	
	51-150 tons	0.35 yuan per ton	of ton-net load	
	151-300 tons	0.40 yuan per ton	capacity	
	301-500 tons	0.45 yuan per ton		
	501-1000 tons	0.55 yuan per ton		
	1001-1500 tons	0.65 yuan per ton		
	1501-2000 tons	0.8 yuan per ton		
	2001-3000 tons	0.95 yuan per ton		
	3001 tons and greater	1.1 yuan per ton		

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Non-motored	Up to 10 tons	0.15 yuan per ton	Assessed on the basis
	11-50 tons	0.20 yuan per ton	of dead-weight
	51-150 tons	0.25 yuan per ton	capacity
	151-300 tons	0.3 yuan per ton	
	301 tons and greater	0.35 yuan per ton	



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