

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 for taxation purposes | Quarterly tax payment | Remarks |
|------------------|-----------------------|--|-----------------------|--|
| Motored vehicles | 1. passenger vehicles | Per vehicle | 15-80 yuan | Taxed on net tonnage |
| | 2. cargo vehicles | Per ton | 4-15 yuan | |
| | 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 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 taxation purpose | Quarterly tax payment | Comments |
|-----------------|---|-----------------------|--|
| Motored vessels | Up to 50 tons | 0.3 yuan per ton | Assessed on the basis of ton-net load capacity |
| | 51-150 tons | 0.35 yuan per ton | |
| | 151-300 tons | 0.40 yuan per ton | |
| | 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 of dead-weight capacity |
| | 11-50 tons | 0.20 yuan per ton | |
| | 51-150 tons | 0.25 yuan per ton | |
| | 151-300 tons | 0.3 yuan per ton | |
| | 301 tons and greater | 0.35 yuan per ton | |



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