

## Vehicle and Vessel Usage License Plate Tax (VVULPT) Taxpayers

China's VVULPT is a tax levied on vehicles and vessels as ruled. The Provisional Regulations Concerning the Vehicle and Vessel Usage License Plate Tax was promulgated by the Administrative Council of the Central People's Government on September 20, 1951 and effective as of the same date. Over the past 50-year implementation, substantial revisions have been made to the Regulations.

The VVULPT is administered by the local tax bureaus and the revenue from it all belongs to the local governments. In 2004, the revenue from it was only 70 million yuan.

At present, the VVULPT is only applied to the enterprises with foreign investment, foreign enterprises, the enterprises with investment from overseas Chinese and Compatriots in Hong Kong, Macao and Taiwan, and to foreigners, overseas Chinese, and compatriots from Hong Kong, Macao and Taiwan. The users of the taxable vehicles and vessels are the payers of VVULPT. According to the rules, the vessels levied with Vessel Tonnage Tax by the Customs Department shall no be subject to this tax.



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