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| 发文机关Promulgator | ：: | 全国人民代表大会常务委员会The Standing Committee of the National People's Congress |
| 发布日期Date of Issue | ：: | 2018.10.262018.10.26 |
| 生效日期Effective Date | ：: | 2018.10.262018.10.26 |
| 时效性Effectiveness | ：: | 现行有效Current |

# 中华人民共和国船舶吨税法（2018修正）

# Vessel Tonnage Tax Law of the People's Republic of China (Amended in 2018)

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（2017年12月27日第十二届全国人民代表大会常务委员会第三十一次会议通过　根据2018年10月26日第十三届全国人民代表大会常务委员会第六次会议《关于修改〈中华人民共和国野生动物保护法〉等十五部法律的决定》修正）

(Adopted at the 31st session of the Standing Committee of the 12th National People's Congress of the People's Republic of China on December 27, 2017, and revised according to the Decision on Revising Fifteen Laws including the Law of the People's Republic of China on the Protection of Wildlife at the 6th session of the Standing Committee of the 13th National People's Congress of the People's Republic of China on October 26, 2018)

第一条   自中华人民共和国境外港口进入境内港口的船舶（以下称应税船舶），应当依照本法缴纳船舶吨税（以下简称吨税）。

Article 1 Any vessel entering a domestic port of the People's Republic of China from an overseas port (hereinafter referred to as the "taxable vessel") shall be subject to vessel tonnage tax (hereinafter referred to as "tonnage tax") in accordance with this Law.

第二条   吨税的税目、税率依照本法所附的《吨税税目税率表》执行。

Article 2 The taxable items and rates of Tonnage Tax shall be subject to the Table of Taxable Items and Rates of Tonnage Tax attached hereto (the "Table").

第三条   吨税设置优惠税率和普通税率。

Article 3 Vessel tonnage tax shall include preferential tax rates and general tax rates.

中华人民共和国籍的应税船舶，船籍国（地区）与中华人民共和国签订含有相互给予船舶税费最惠国待遇条款的条约或者协定的应税船舶，适用优惠税率。

Preferential tax rates shall apply to taxable vessels of Chinese registry, as well as taxable vessels whose country (region) of registry has entered into a treaty or agreement with the People's Republic of China which contains a clause on mutual grant of MFN vessel tax.

其他应税船舶，适用普通税率。

The general tax rate shall apply to other taxable vessels.

第四条   吨税按照船舶净吨位和吨税执照期限征收。

Article 4 Tonnage tax shall be collected according to the net tonnage of the vessel and the term of a tonnage tax license.

应税船舶负责人在每次申报纳税时，可以按照《吨税税目税率表》选择申领一种期限的吨税执照。

The person-in-charge of a taxable vessel may, at the time of declaring tax each time, opt to apply for one type of vessel tonnage tax licence in accordance with the "Table of Tax Items and Tax Rates for Vessel Tonnage Tax".

第五条   吨税的应纳税额按照船舶净吨位乘以适用税率计算。

Article 5 The taxable amount of Tonnage Tax shall be the product of net tonnage multiplied by the applicable tax rate.

第六条   吨税由海关负责征收。海关征收吨税应当制发缴款凭证。

Article 6 Tonnage Tax shall be collected by the Customs. The Customs shall issue payment vouchers for vessel tonnage tax collected.

应税船舶负责人缴纳吨税或者提供担保后，海关按照其申领的执照期限填发吨税执照。

Upon payment of vessel tonnage tax or provision of guarantee by the person-in-charge of a taxable vessel, the Customs shall issue a vessel tonnage tax licence in accordance with the licence period applied by the person-in-charge.

第七条   应税船舶在进入港口办理入境手续时，应当向海关申报纳税领取吨税执照，或者交验吨税执照（或者申请核验吨税执照电子信息）。应税船舶在离开港口办理出境手续时，应当交验吨税执照（或者申请核验吨税执照电子信息）。

Article 7 When being processed for entry into the territory at a port of entry, a Taxable Vessel shall make a tax declaration to the Customs Authority and apply for a Tonnage Tax Certificate or produce its existing Tonnage Tax Certificate to be verified (or apply for verification of its electronic Tonnage Tax Certificate). When a taxable vessel completes disembarkation formalities at the departure port, it shall submit its vessel tonnage tax licence for inspection (or apply for verification of electronic information of the vessel tonnage tax licence).

应税船舶负责人申领吨税执照时，应当向海关提供下列文件：

Where the person in charge of a taxable vessel applies for a tonnage dues license, the following documents shall be provided to the Customs:

（一）船舶国籍证书或者海事部门签发的船舶国籍证书收存证明；

1. The nationality certificate or the certification for the preservation of the nationality certificate issued by the maritime department; and

（二）船舶吨位证明。

(II) the tonnage certificate of the vessel.

应税船舶因不可抗力在未设立海关地点停泊的，船舶负责人应当立即向附近海关报告，并在不可抗力原因消除后，依照本法规定向海关申报纳税。

Where a taxable vessel docks, due to force majeure, at a location where a Customs is not established, the person-in-charge of the vessel shall forthwith report to the nearby Customs, and shall declare and pay tax to the Customs pursuant to the provisions upon elimination of the force majeure reason.

第八条   吨税纳税义务发生时间为应税船舶进入港口的当日。

Article 8 The time of occurrence of obligation for vessel tonnage tax shall be the date on which the taxable vessel enters the port.

应税船舶在吨税执照期满后尚未离开港口的，应当申领新的吨税执照，自上一次执照期满的次日起续缴吨税。

Where the taxable vessel does not depart from the port upon expiry of the vessel tonnage tax licence, it shall apply for a new vessel tonnage tax licence, and pay vessel tonnage tax from the day following the expiry of the previous licence period.

第九条   下列船舶免征吨税：

Article 9 The following vessels shall be exempted from Tonnage Tax:

（一）应纳税额在人民币五十元以下的船舶；

1. vessels with tax payable of less than CNY50;

（二）自境外以购买、受赠、继承等方式取得船舶所有权的初次进口到港的空载船舶；

(II) Unloaded vessels of which the ownership is obtained abroad by means of purchase, gift or inheritance and which enters the port for the first time;

（三）吨税执照期满后二十四小时内不上下客货的船舶；

(III) Vessels failing to load or unload passengers or goods within 24 hours after the expiration of their Tonnage Tax Certificates;

（四）非机动船舶（不包括非机动驳船）；

(IV) Non-motorized vessels (excluding non-motorized barges);

（五）捕捞、养殖渔船；

(V) fishing vessels for fishery and aquaculture;

（六）避难、防疫隔离、修理、改造、终止运营或者拆解，并不上下客货的船舶；

(VI) Vessels taking refuge, under anti-epidemic quarantine or repair, having ceased business operations or being dismantled that do not load or unload goods and passengers;

（七）军队、武装警察部队专用或者征用的船舶；

(VII) Vessels owned or requisitioned by armed forces or armed police;

（八）警用船舶；

(VIII) Police vessels;

（九）依照法律规定应当予以免税的外国驻华使领馆、国际组织驻华代表机构及其有关人员的船舶；

(IX) Vessels used by foreign embassies and consulates in China, representative offices of international organizations in China and their personnel concerned which shall be exempted from Tonnage Tax under the relevant laws;

（十）国务院规定的其他船舶。

10. other vessels specified by the State Council.

前款第十项免税规定，由国务院报全国人民代表大会常务委员会备案。

The tax exemption provisions of item (10) of the preceding paragraph shall be filed by the State Council with the Standing Committee of National People's Congress for record.

第十条   在吨税执照期限内，应税船舶发生下列情形之一的，海关按照实际发生的天数批注延长吨税执照期限：

Article 10 For a Taxable Vessel under any of the following circumstances during the term of its Tonnage Tax Certificate, the Customs Authority shall approve the extension of the term of its Tonnage Tax Certificate by the actual duration of the circumstance:

（一）避难、防疫隔离、修理、改造，并不上下客货；

1. taking refuge, performing epidemic prevention and isolation, repairing or renovation without loading or unloading passengers or goods;

（二）军队、武装警察部队征用。

(II) The vessel is requisitioned by military and armed police forces.

第十一条   符合本法第九条第一款第五项至第九项、第十条规定的船舶，应当提供海事部门、渔业船舶管理部门等部门、机构出具的具有法律效力的证明文件或者使用关系证明文件，申明免税或者延长吨税执照期限的依据和理由。

Article 11 A vessel meeting any of the requirements stated in Items 5 to 9 in the first paragraph of Article 9 or Article 10 of this Law shall apply for tax exemption or an extension of its Tonnage Tax Certificate by stating its basis and reason for such application and providing legally valid documentation of proof or an owner-user relationship certificate issued by the relevant authorities or organizations such as the maritime and fishing vessel administrative authorities.

第十二条   应税船舶负责人应当自海关填发吨税缴款凭证之日起十五日内缴清税款。未按期缴清税款的，自滞纳税款之日起至缴清税款之日止，按日加收滞纳税款万分之五的税款滞纳金。

Article 12 The person-in-charge of a taxable vessel shall settle tax payment within 15 days from issuance of vessel tonnage tax payment receipt by the Customs. In the event of late payment of the Tonnage Tax, an overdue fine shall be charged at the rate of 0.5 ‰ of the overdue and unpaid amount for each overdue day until the payment is made in full.

第十三条   应税船舶到达港口前，经海关核准先行申报并办结出入境手续的，应税船舶负责人应当向海关提供与其依法履行吨税缴纳义务相适应的担保；应税船舶到达港口后，依照本法规定向海关申报纳税。

Article 13 For a Taxable Vessel to make a tax declaration and complete the entry-exit procedures before arriving at a port of entry as approved by the Customs Authority, the responsible person for the vessel shall provide the Customs Authority with security commensurate with its legal obligation to make the Tonnage Tax payment, and shall declare and pay the Tonnage Tax to the Customs Authority in accordance with this Law upon arrival at the port of entry.

下列财产、权利可以用于担保：

The following property and rights may be used for security:

（一）人民币、可自由兑换货币；

1. Renminbi (RMB) and freely convertible currencies;

（二）汇票、本票、支票、债券、存单；

2. bills of exchange, promissory notes, checks, bonds and certificates of deposit;

（三）银行、非银行金融机构的保函；

(III) Letters of guarantee issued by banks or non-bank financial institutions; and

（四）海关依法认可的其他财产、权利。

(IV) other property and rights legally recognized by the Customs.

第十四条   应税船舶在吨税执照期限内，因修理、改造导致净吨位变化的，吨税执照继续有效。应税船舶办理出入境手续时，应当提供船舶经过修理、改造的证明文件。

Article 14 Where the net tonnage of a Taxable Vessel changes during the term of its Tonnage Tax Certificate due to repair or renovation, the Tonnage Tax Certificate shall remain valid. When a taxable vessel completes disembarkation and embarkation formalities, it shall provide the proof document that the vessel has been repaired or modified.

第十五条   应税船舶在吨税执照期限内，因税目税率调整或者船籍改变而导致适用税率变化的，吨税执照继续有效。

Article 15 Where there is a change in the applicable tax rate for a taxable vessel during the vessel tonnage tax licence period due to adjustment of tax item or tax rate or change in registry of the vessel, the vessel tonnage tax licence shall continue to be valid.

因船籍改变而导致适用税率变化的，应税船舶在办理出入境手续时，应当提供船籍改变的证明文件。

Where there is a change in the applicable tax rate due to change of nationality of the vessel, the proof document for change of nationality of the vessel shall be provided at the time of completion of disembarkation and embarkation formalities for the taxable vessel.

第十六条   吨税执照在期满前毁损或者遗失的，应当向原发照海关书面申请核发吨税执照副本，不再补税。

Article 16 Where the vessel tonnage tax licence is damaged or lost before expiry, the vessel shall apply to the issuing Customs in writing for issuance of a duplicate copy of the vessel tonnage tax licence, and there is no need to top up tax payment.

第十七条   海关发现少征或者漏征税款的，应当自应税船舶应当缴纳税款之日起一年内，补征税款。但因应税船舶违反规定造成少征或者漏征税款的，海关可以自应当缴纳税款之日起三年内追征税款，并自应当缴纳税款之日起按日加征少征或者漏征税款万分之五的税款滞纳金。

Article 17 In the event that the Customs finds a failure to levy the dues either partially or wholly, the supplementary dues shall be levied within one year from the date when the dues should be paid for the taxable vessel. However, where the under-levying of tax or omitted levying is due to a violation by the taxable vessel, the Customs may recover the tax within three years from the date on which the tax should be paid, and impose a late payment fine based on 0.05% per day of the under-levied or omitted tax with effect from the date on which the tax should be paid.

海关发现多征税款的，应当在二十四小时内通知应税船舶办理退还手续，并加算银行同期活期存款利息。

Where an overpayment of tax on a Taxable Vessel is discovered by the Customs Authority, it shall notify the vessel within 24 hours for the processing of tax refund along with interest calculated based on the interest rate on demand deposits of the corresponding period.

应税船舶发现多缴税款的，可以自缴纳税款之日起三年内以书面形式要求海关退还多缴的税款并加算银行同期活期存款利息；海关应当自受理退税申请之日起三十日内查实并通知应税船舶办理退还手续。

Where the discovery of an overpayment of tax is made on the part of a Taxable Vessel, a written request may be made, within three years of the date when the original payment was made, to the Customs Authority for refunding the overpaid amount along with interest calculated based on the interest rate on demand deposits of the corresponding period; and the Customs Authority shall verify the case and notify the vessel of the processing of tax refund within 30 days of the date of accepting the request.

应税船舶应当自收到本条第二款、第三款规定的通知之日起三个月内办理有关退还手续。

A Taxable Vessel that is notified under the second or third paragraph of this Article shall go through the relevant tax refund procedures within three months of the date of notification.

第十八条   应税船舶有下列行为之一的，由海关责令限期改正，处二千元以上三万元以下的罚款；不缴或者少缴应纳税款的，处不缴或者少缴税款百分之五十以上五倍以下的罚款，但罚款不得低于二千元：

Article 18 For any of the following acts by a Taxable Vessel, the Customs Authority shall order it to make a correction within a time limit and impose a fine of CNY2,000 up to CNY30,000 on it; for any failure to pay or underpayment of Tonnage Tax, a Taxable Vessel shall be subject to a fine of not less than 50% of, but not more than five times the tax amount due or underpaid, or CNY2,000 if such amount is below CNY2,000:

（一）未按照规定申报纳税、领取吨税执照；

1. failure to declare for tax and obtain the tonnage tax license as required;

（二）未按照规定交验吨税执照（或者申请核验吨税执照电子信息）以及提供其他证明文件。

(II) The Taxable Vessel fails to submit its Tonnage Tax Certificate for verification (or apply for verification of its electronic Tonnage Tax Certificate) or to provide any other certificates in accordance with the relevant provisions.

第十九条   吨税税款、税款滞纳金、罚款以人民币计算。

Article 19 Tonnage Tax, overdue fines, and fines shall be calculated in RMB.

第二十条   吨税的征收，本法未作规定的，依照有关税收征收管理的法律、行政法规的规定执行。

Article 20 Matters pertaining to levying and collection of vessel tonnage tax not covered by this Law shall be handled pursuant to the provisions of the relevant laws and administrative regulations on administration of tax collection.

第二十一条   本法及所附《吨税税目税率表》下列用语的含义：

Article 21 The following terms as used in this Law and the Table attached hereto shall be defined as follows:

净吨位，是指由船籍国（地区）政府签发或者授权签发的船舶吨位证明书上标明的净吨位。

Net tonnage refers to the Net tonnage indicated on the tonnage certificate issued, or authorized to issue, by the government of the country or region of registry of a vessel;

非机动船舶，是指自身没有动力装置，依靠外力驱动的船舶。

A non-motorized vessel is one which does not have its own power plant and is driven by external forces.

非机动驳船，是指在船舶登记机关登记为驳船的非机动船舶。

Non-motorised barges shall mean non-motorised vessels registered as barges with the vessel registration authorities.

捕捞、养殖渔船，是指在中华人民共和国渔业船舶管理部门登记为捕捞船或者养殖船的船舶。

Fishing and aquaculture fishing vessels shall mean vessels registered as fishing or aquaculture vessels with the fishing vessel administrative authority of the People's Republic of China.

拖船，是指专门用于拖（推）动运输船舶的专业作业船舶。

Tugboat shall mean a special-operation vessel used specifically for towing (pushing) vessels.

吨税执照期限，是指按照公历年、日计算的期间。

Vessel tonnage tax licence period shall mean the period computed in calendar years or days.

第二十二条   本法自2018年7月1日起施行。2011年12月5日国务院公布的《中华人民共和国船舶吨税暂行条例》同时废止。

Article 22 This Law shall come into force as of July 1, 2018. The Provisional Regulations of the People's Republic of China on Vessel Tonnage Tax promulgated by the State Council on 5 December 2011 shall be repealed simultaneously.

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| 税目Tax Items（按船舶净吨位划分） (Based on net tonnage) | 税率（元/净吨） Tax rate (yuan/net ton) | 备注 Remarks |
| 普通税率General tariff（按执照期限划分） (Division by Term of License) | 优惠税率Preferential Tax Rates（按执照期限划分） (Division by Term of License) |
| 1年 1 | 90日 90 days | 30日 30 | 1年 1 | 90日 90 days | 30日 30 |
| 不超过2000净吨 2000 NMT Max.  | 12.6 12.6  | 4.2 4.2  | 2.1 2.1  | 9.0 9.0  | 3.0 3.0  | 1.5 1.5  | 1.拖船按照发动机功率每千瓦折合净吨位0.67吨。2.1. Each kilowatt of engine power of the tug shall be converted to a net tonnage of 0.67 tons. 2. 无法提供净吨位证明文件的游艇，按照发动机功率每千瓦折合净吨位0.05吨。3.Any yacht that is unable to provide a net tonnage certificate shall be converted into the net tonnage of 0.05 tons per kilowatt of engine power. 3. 拖船和非机动驳船分别按相同净吨位船舶税率的50%计征税款。 Tugboats and non-motorised barges shall pay tax based on 50% of the net tonnage of vessels respectively.  |
| 超过2000净吨，但不超过10000净吨 More than 2000 Net Tons, but not more than 10000 Net Tons | 24.0 24.0  | 8.0 8.0  | 4.0 4.0  | 17.4 17.4  | 5.8 5.8  | 2.9 2.9  |
| 超过10000净吨，但不超过50000净吨 Greater than 10000 Net Tons, but not more than 50000 Net Tons | 27.6 27.6  | 9.2 9.2  | 4.6 4.6  | 19.8 19.8  | 6.6 6.6  | 3.3 3.3  |
| 超过50000净吨 > 50000 net ton | 31.8 31.8  | 10.6 10.6  | 5.3 5.3  | 22.8 22.8  | 7.6 7.6  | 3.8 3.8  |