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# 中华人民共和国车辆购置税法

# Vehicle Purchase Tax Law of the People's Republic of China

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主席令第十九号

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《中华人民共和国车辆购置税法》已由中华人民共和国第十三届全国人民代表大会常务委员会第七次会议于2018年12月29日通过，现予公布，自2019年7月1日起施行。

The Vehicle Purchase Tax Law of the People's Republic of China, adopted at the 7th session of the Standing Committee of the 13th National People's Congress of the People's Republic of China on December 29, 2018, is hereby promulgated, effective July 1, 2019.

中华人民共和国主席 习近平

President Xi Jinping

2018年12月29日

December 29, 2018

中华人民共和国车辆购置税法

Vehicle Purchase Tax Law of the People's Republic of China

（2018年12月29日第十三届全国人民代表大会常务委员会第七次会议通过）

(Adopted at the 7th session of the Standing Committee of the 13th National People's Congress on December 29, 2018)

第一条   在中华人民共和国境内购置汽车、有轨电车、汽车挂车、排气量超过一百五十毫升的摩托车（以下统称应税车辆）的单位和个人，为车辆购置税的纳税人，应当依照本法规定缴纳车辆购置税。

Article 1 Organisations and individuals that purchase automobiles, trams, trailers, motorcycles with displacement exceeding 150 ml (hereinafter referred to collectively as the "taxable vehicles") in the People's Republic of China shall be taxpayers of vehicle purchase tax and shall pay vehicle purchase tax pursuant to the provisions of this Law.

第二条   本法所称购置，是指以购买、进口、自产、受赠、获奖或者其他方式取得并自用应税车辆的行为。

Article 2 Purchase referred to in this Law shall mean obtaining a taxable vehicle for own use through purchase, import, self-manufacturing, gift, prize-winning or any other method.

第三条   车辆购置税实行一次性征收。购置已征车辆购置税的车辆，不再征收车辆购置税。

Article 3 Vehicle purchase tax shall be levied and collected on a one-off basis. Acquisition of a motor vehicle for which Vehicle Purchase Tax has been levied and collected shall not be subject to Vehicle Purchase Tax.

第四条   车辆购置税的税率为百分之十。

Article 4 The vehicle purchase tax rate is 10%.

第五条   车辆购置税的应纳税额按照应税车辆的计税价格乘以税率计算。

Article 5 Vehicle purchase tax payable amount shall be computed in accordance with the taxable price of the taxable vehicle multiplied by the tax rate.

第六条   应税车辆的计税价格，按照下列规定确定：

Article 6 The taxable value of a taxable vehicle shall be determined in accordance with the following provisions:

（一）纳税人购买自用应税车辆的计税价格，为纳税人实际支付给销售者的全部价款，不包括增值税税款；

1. the taxable price for taxpayers for purchasing taxable vehicles for the purpose of self-use shall be the total price actually paid by taxpayers to sellers, excluding VAT;

（二）纳税人进口自用应税车辆的计税价格，为关税完税价格加上关税和消费税；

(II) for taxpayers importing taxable vehicles for personal use, the taxable value shall be the customs dutiable value plus customs duty and consumption tax; and

（三）纳税人自产自用应税车辆的计税价格，按照纳税人生产的同类应税车辆的销售价格确定，不包括增值税税款；

3. the taxable price for taxpayers for manufacturing taxable vehicles for the purpose of self-use shall be determined according to the selling price for taxpayers for manufacturing similar taxable vehicles, excluding VAT;

（四）纳税人以受赠、获奖或者其他方式取得自用应税车辆的计税价格，按照购置应税车辆时相关凭证载明的价格确定，不包括增值税税款。

(IV) Taxable value of a taxable vehicle obtained by a taxpayer for own use via gift, prize-winning or any other method shall be determined in accordance with the price stated on the relevant proof at the time of purchase of the taxable vehicle, and shall exclude VAT.

第七条   纳税人申报的应税车辆计税价格明显偏低，又无正当理由的，由税务机关依照《中华人民共和国税收征收管理法》的规定核定其应纳税额。

Article 7 Where the taxable value of a taxable vehicle declared by a taxpayer is evidently low and there is no proper reason, the tax authorities shall assess the tax payable amount pursuant to the provisions of the Administrative Law of the People's Republic of China on the Levying and Collection of Taxes.

第八条   纳税人以外汇结算应税车辆价款的，按照申报纳税之日的人民币汇率中间价折合成人民币计算缴纳税款。

Article 8 Where taxpayers settle the price of taxable vehicles in foreign currencies, the tax shall be calculated and paid by converting such foreign currencies into RMB according to the central parity rate of the RMB on the date of tax declaration.

第九条   下列车辆免征车辆购置税：

Article 9 The following vehicles shall be exempted from vehicle purchase tax:

（一）依照法律规定应当予以免税的外国驻华使馆、领事馆和国际组织驻华机构及其有关人员自用的车辆；

1. Vehicles self-used by foreign embassies and consulates in China, the institutions of international organizations in China and their personnel concerned that shall be exempted from taxation according to laws;

（二）中国人民解放军和中国人民武装警察部队列入装备订货计划的车辆；

(II) Vehicles included in equipment orders by the Chinese People's Liberation Army and the Chinese People's Armed Police Force; and

（三）悬挂应急救援专用号牌的国家综合性消防救援车辆；

(III) national comprehensive fire rescue vehicles with special emergency rescue license plates;

（四）设有固定装置的非运输专用作业车辆；

(IV) non- transport vehicles with fixed devices;

（五）城市公交企业购置的公共汽电车辆。

(V) Buses and trolley buses purchased by urban public transport enterprises.

根据国民经济和社会发展的需要，国务院可以规定减征或者其他免征车辆购置税的情形，报全国人民代表大会常务委员会备案。

According to the needs of the national economic and social development, the State Council may stipulate the reduction and exemption of vehicle purchase tax and report the same to the Standing Committee of the National People's Congress for the record.

第十条   车辆购置税由税务机关负责征收。

Article 10 Vehicle purchase tax shall be levied by the tax authorities.

第十一条   纳税人购置应税车辆，应当向车辆登记地的主管税务机关申报缴纳车辆购置税；购置不需要办理车辆登记的应税车辆的，应当向纳税人所在地的主管税务机关申报缴纳车辆购置税。

Article 11 Taxpayers who purchase a taxable vehicle shall declare and pay vehicle purchase tax with the tax authorities in charge at the place of registration of the vehicle; taxpayers who purchase a taxable vehicle for which vehicle registration is not required shall declare and pay vehicle purchase tax with the tax authorities in charge at the taxpayer's location.

第十二条   车辆购置税的纳税义务发生时间为纳税人购置应税车辆的当日。纳税人应当自纳税义务发生之日起六十日内申报缴纳车辆购置税。

Article 12 The tax payment obligation for vehicle purchase tax shall occur on the date of purchase of the taxable vehicle by the taxpayer. Taxpayers shall declare and pay vehicle purchase tax within 60 days from occurrence of tax payment obligation.

第十三条   纳税人应当在向公安机关交通管理部门办理车辆注册登记前，缴纳车辆购置税。

Article 13 Taxpayers shall pay vehicle purchase tax prior to completing vehicle registration formalities with the traffic management department of the public security authorities.

公安机关交通管理部门办理车辆注册登记，应当根据税务机关提供的应税车辆完税或者免税电子信息对纳税人申请登记的车辆信息进行核对，核对无误后依法办理车辆注册登记。

The traffic administrative departments of public security organs shall, when handling vehicle registration, verify the vehicle information for which taxpayers apply for registration according to the electronic information on tax payment or tax exemption for taxable vehicles provided by tax authorities, and handle vehicle registration in accordance with the law after verification.

第十四条   免税、减税车辆因转让、改变用途等原因不再属于免税、减税范围的，纳税人应当在办理车辆转移登记或者变更登记前缴纳车辆购置税。计税价格以免税、减税车辆初次办理纳税申报时确定的计税价格为基准，每满一年扣减百分之十。

Article 14 Where a vehicle subject to tax exemption or reduction no longer falls under the scope of tax exemption or reduction due to transfer or change of purpose etc, the taxpayer shall pay vehicle purchase tax prior to completing vehicle transfer or change registration formalities. The taxable prices shall be determined based on the taxable prices determined when the tax-free or tax-reduced vehicles undergo the tax declaration for the first time and shall be deducted by 10% for each full year.

第十五条   纳税人将已征车辆购置税的车辆退回车辆生产企业或者销售企业的，可以向主管税务机关申请退还车辆购置税。退税额以已缴税款为基准，自缴纳税款之日至申请退税之日，每满一年扣减百分之十。

Article 15 Where taxpayers return vehicles which have been levied vehicle purchase tax to their manufacturers or distributors, they may apply to the competent tax authorities for a refund of vehicle purchase tax. The amount of tax refund shall be based on the tax paid and be deducted by 10% for each full year from the date of tax payment to the date of application for tax refund.

第十六条   税务机关和公安、商务、海关、工业和信息化等部门应当建立应税车辆信息共享和工作配合机制，及时交换应税车辆和纳税信息资料。

Article 16 The tax authorities and the public security, commerce, Customs, industry and information technology authorities, etc shall establish a work cooperation mechanism for sharing of taxable vehicle information, and promptly exchange of taxable vehicles and tax payment information and materials.

第十七条   车辆购置税的征收管理，依照本法和《中华人民共和国税收征收管理法》的规定执行。

Article 17 Administration of levying and collection of vehicle purchase tax shall comply with the provisions of this Law and the Administrative Law of the People's Republic of China on the Levying and Collection of Taxes.

第十八条   纳税人、税务机关及其工作人员违反本法规定的，依照《中华人民共和国税收征收管理法》和有关法律法规的规定追究法律责任。

Article 18 Where taxpayers, tax authorities and their staff violate the provisions of this Law, they shall be held legally liable in accordance with the Law of the People's Republic of China on the Administration of Tax Levying and relevant laws and regulations.

第十九条   本法自2019年7月1日起施行。2000年10月22日国务院公布的《中华人民共和国车辆购置税暂行条例》同时废止。

Article 19 This Law shall come into force as of July 1, 2019. The Provisional Regulations of the People's Republic of China on Vehicle Purchase Tax promulgated by the State Council on 22 October 2000 shall be repealed simultaneously.