

Interim Measures of the Customs of the People's Republic of China Concerning Vessel Tonnage Dues

(Approved by the Financial and Economic Committee of the Government Administration Council on September 16, 1952 and promulgated and put into effect by the General Customs Administration on September 29, 1952)

Article 1 Vessel tonnage dues (hereinafter referred to as tonnage) shall be levied by the Customs in accordance with these Measures on foreign registered vessels and Chinese registered vessels chartered by foreign firms and Chinese or foreign registered vessels used by Chinese-foreign equity joint ventures (including vessels sailing exclusively within the ports) sailing in the ports of the People's Republic of China.

It is not necessary for the said vessels paying tonnages to pay additional vehicle and vessel service license fees to the tax authorities.

Article 2 Tonnages are divided into two types: one to be paid once every three months and the other to be paid once every 30 days, to be chosen by the payers themselves when they apply for the payment of the tonnages. The scale and rate of the tonnages are as follows:

1. Those to be paid once every three months:

below 50 tonnes | 3 jiao

51 tonnes to 150 tonnes | 3 jiao 5 fen

151 tonnes to 300 tonnes | 4 jiao

301 tonnes to 500 tonnes | 4 jiao 5 fen

|Power-driven | 501 tonnes to 1,000 tonnes | 6 jiao

|Vessels (Steam- | 1,001 tonnes to 1,500 tonnes | 7 jiao 5 fen

|ships, motor- | 1,501 tonnes to 2,000 tonnes | 9 jiao

|boats or | 2,001 tonnes to 3,000 tonnes | 1 yuan 1 jiao

|tugboats | 3,001 tonnes to 4,000 tonnes | 1 yuan 3 jiao

4,001 tonnes to 5,000 tonnes | 1 yuan 5 jiao

over 5,001 tonnes | 1 yuan 8 jiao

Remark: Tonnages to be calculated and levied by net weight. The odd amount less than 1/2 tonne is exempt from taxation; 1/2 tonne or more is considered as 1 tonne. Small vessels less than 1 tonne shall be taxed as 1 tonne except for those enjoying exemption specially granted by the General Custom Administration

2. Those to be paid once every 30 days shall be levied at half the rates in the above list.

The tonnage shall be levied on an incoming vessel from the date of its declaration for entry. If the vessel does not leave China at the expiration of the tonnage license, the levy shall continue as of the next day of the expiration.

Article 3 The tonnage for a vessel which is registered in or belongs to a foreign country which has entered into a treaty or agreement with the People's Republic of China for mutual preferential treatment of tonnages or fees levied on vessels shall be levied at a preferential rate. The rates of tonnages to be levied once every three months are as follows:

below 50 tonnes | 3 jiao

51 tonnes to 150 tonnes | 3 jiao 5 fen

|Power-driven | 151 tonnes to 300 tonnes | 4 jiao

|Vessels (Steam- | 301 tonnes to 500 tonnes | 4 jiao 5 fen

|ship, motor- | 501 tonnes 1,000 tonnes | 5 jiao 5 fen

|boats or | 1,001 tonnes to 1,500 tonnes | 6 jiao 5 fen

|tugboats | 1,501 tonnes to 2,000 tonnes | 8 jiao

| 2,001 tonnes to 3,000 tonnes | 9 jiao 5 fen

| |over 3,001 tonnes| 1 yuan 1 jiao

|Non-power- | below 10 tonnes | 1 jiao 5 fen

|Driven Vessels | 11 tonnes to

|various | 50 tonnes | 2 jiao

|manually- | 51 tonnes to

|driven boats, | 150 tonnes | 2 jiao 5 fen

|lighters and | 151 tonnes to

|junks | 300 tonnes | 3

| over 301 tonnes | 3 jiao 5 fen

Remark: The procedures for calculation and levy are the same as in the preceding list.

If a vessel paying the tonnage as stipulated under this Article applies to make payment once every 30 days in accordance with the procedures in the preceding Article, the tonnage shall be levied at half the rates in the above list.

Article 4 A foreign registered vessel or a Chinese registered vessel chartered by a foreign firm shall submit the vessel tonnage license and the declaration at the Customs for examination and entry or clearance purposes as stipulated by the Customs when it arrives at or leaves a port where there is a Customs establishment. If the original license has expired at the time of entry or the tonnage has not been paid before, it shall file a declaration at the time of entry, make the declaration at the Customs and pay the tonnage by submitting (1) the certificate of the vessel's registry (or the testimonial signed and issued by the port authorities to testify that these certificates has been kept in their custody) and (2) the certification of the vessel's tonnage for examination.

Article 5 If the term of validity of the tonnage license of the above vessel has expired after its declaration for entry or if it sails exclusively within the port, it shall make a declaration at the Customs, pay the tonnage and obtain a new license as stipulated in the preceding Article upon expiration of the original license. If it fails to make a declaration and pay the tonnage within 5 days of expiration, it shall be fined according to file stipulation in Article 14 of these Measures.

Article 6 A foreign registered vessel specially permitted to sail to or from a place where there is no Customs establishment shall submit the vessel tonnage license to the local port authorities for examination (it shall be submitted to the local frontier public security organs or frontier forces for

examination in a place without port authorities) as stipulated in Article 4 of these Measures when it arrives at or leaves the port. At the expiration of the original license, it shall also make a declaration at the local tax bureau as stipulated in Article 4 and Article 5 of these Measures and the bureau shall collect the tonnage and issue a new license in lieu of the Customs according to these Measures. If it fails to make a declaration within the time limit, it shall be fined in accordance with Article 14.

Article 7 The payer shall pay the tonnage within 5 days (Sundays and statutory holidays excepted) of the issue of the Notice of Tonnage Payment by the Customs (or the tax bureau) and the Customs (or the bureau) shall issue the vessel tonnage license. If the time limit is exceeded, the Customs (or the bureau) shall collect a fine for delaying payment of 1 millesimal of the payable tonnage daily from the sixth day to the day of full payment of the tonnage and pay it into the treasury as Customs fines.

Article 8 In the case of a Chinese registered vessel chartered by a foreign firm or a foreign registered vessel chartered by a Chinese public or private enterprise, the vehicle and vessel service license tax or the vessel tonnage already paid shall remain valid if it has not expired at the beginning or termination of the charter. However, the vessel shall make a declaration at the Customs' and pay the tonnage or make the declaration at the tax bureau and pay the vehicle and vessel service license tax upon its expiration on the basis of the charter at the time.

Article 9 The tonnage amount shall not be readjusted within the term of validity of the tonnage license already obtained even if the net weight of a vessel is increased or reduced due to repairs. However, at the time of the next payment of tonnage, an application shall be made for the adjustment of the tonnage amount on the basis of the certificate of tonnage after its

change of weight. If the increase in weight is not disclosed and declared with the intention of evading tonnage payment, the vessel shall be fined as stipulated in Article 14 of these Measures.

Article 10 In any of the following cases for a vessel which has paid tonnage, the Customs shall annotate and comment on the extension of the term of the license validity according to the actual number of days after examining the papers submitted by the port authorities:

- (1) a vessel sailing into a port in the country for asylum or repair;
- (2) a vessel under quarantine and unable to embark or disembark passengers or cargos;
- (3) a vessel having been commandeered and chartered by the Central Government or a local people's government.

Article 11 The following foreign registered vessels shall be exempt from tonnages:

- (1) vessels for use by embassies, legations and consulates of countries having diplomatic relations with China;
- (2) vessels with papers from the local port authorities to take asylum, undergo repairs, suspend service or be disassembled and not to embark or disembark passengers or cargos;
- (3) mooring pontoons, floating-bridge pontoons and floating boats used exclusively for embarking or disembarking passengers or cargos and storing goods;
- (4) vessels commandeered or chartered by the Central Government or local people's governments;
- (5) international vessels which are exempt from making declarations at the Customs for entry as stipulated in Article 27 of the Provisional Customs Law.

Article 12 If a charter-party goes through Customs formalities before the vessel arrives at the port, it shall submit a written guarantee to the

Customs house to assure submission upon entry of the vessel of the tonnage license for examination or payment of the tonnage and application for license according to regulations. The term of validity of the license shall begin on the date of the vessel's declaration for entry.

Article 13 If the tonnage license obtained by a charter-party is defaced or lost during the term of validity, it shall make a written application to the original license-issuing Customs establishment (or for tax bureau) for a copy of the tonnage license. No further payment required.

Article 14 All formalities shall be observed within the time limit set. A charter-party who fails to make a declaration, pay the tonnage and obtain the license shall be fined not more than three times the payable tonnage amount and the fine shall be paid into the treasury as Customs' fines.

Article 15 These Measures shall go into force as of the date of promulgation.