



Title:	Announcement on the policy of exemption from vehicle purchase tax for new energy vehicles	Issuing Organ:	Ministry of Finance, State Administration of Taxation, Ministry of Industry and Information Technology
Text Number:	Ministry of Finance, State Administration of Taxation, Ministry of Industry and Information Technology, Announcement No. 2020 of 21	Source:	Ministry of Finance website
Topic Classification:	Industry, Transportation \ Other	Type of documents:	official announcement
Date of writing:	2020-04-16	Release Date:	In 2020

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## Announcement on the relevant policies of exemption from vehicle purchase tax for new vehicles Announcement

No. 2020 of 21 of the Ministry of Finance, State Administration of Taxation, and Ministry of Industry and Information Technology

In order to support the development of the new energy vehicle industry and promote automobile consumption, the relevant policy announcement on the exemption of new energy vehicles from vehicle purchase tax is as follows:

2021. From January 1, 1 to December 2022, 12, new energy vehicles purchased will be exempted from vehicle purchase tax. New energy vehicles exempt from vehicle purchase tax refer to pure electric vehicles, plug-in hybrid (including range extender) vehicles, and fuel cell vehicles.

2. New energy vehicles exempt from vehicle purchase tax shall be managed through the "Catalogue of New Energy Vehicle Models Exempt from Vehicle Purchase Tax" (hereinafter referred to as the "Catalogue") issued by the Ministry of Industry and Information Technology and the State Administration of Taxation. From the date of issuance of the Catalogue, the purchase of new energy vehicles listed in the Catalogue shall be exempt from vehicle purchase tax; The date of purchase is the date indicated on the uniform invoice (or valid voucher) for the sale of motor vehicles.

3. For new energy vehicles that have been listed in the Catalogue, when uploading the "Motor Vehicle Factory Certificate" or the "Motor Vehicle Electronic Information Sheet" (hereinafter referred to as the vehicle electronic information) of imported motor vehicles, the new energy vehicle manufacturer or imported new energy vehicle dealer (hereinafter referred to as the vehicle electronic information) shall mark "Yes" (or "No") in the field of "Whether it meets the conditions for exemption from vehicle purchase tax". The Ministry of Industry and Information Technology audits the tax-free marks in the electronic vehicle information uploaded by automobile enterprises and transmits the information to the State Administration of Taxation. The tax authorities handle the vehicle purchase tax exemption procedure with the tax-free logo and the unified sales invoice (or valid certificate) of the motor vehicle after examination by the Ministry of Industry and Information Technology.

4. Automobile enterprises shall ensure that the electronic information of the vehicle is consistent with the vehicle product, and the vehicle purchase tax due to the provision of false information or materials shall be dealt with in accordance with the Law of the People's Republic of China on the Administration of Tax Collection and its implementation rules.

5. Where staff engaged in the management of the Catalogue, the review of tax-exempt markings and the handling of tax-exempt matters violate laws and discipline such as abuse of power, dereliction of duty, favoritism and malpractice when performing their duties, they shall be investigated for corresponding responsibilities in accordance with the Civil Servants Law of the People's Republic of China, the Supervision Law of the People's Republic of China and other relevant national provisions; Where a crime is suspected, it shall be sent to the judicial organs for handling.

2021. This announcement shall take effect on January 1, 1. The vehicle purchase tax exemption policy for new energy vehicles listed in the Catalogue before December 2020, 12 will remain in effect.

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