

Shanghai, China, January 5, 1939.

SPECIAL REPORT NO. S-31

BU. FOR. & DOM. COM.
Subject:
FEB 16 1939
FOREIGN MAIL

SCHEDULE OF TAXATION ON MOTOR VEHICLES, FRENCH CONCESSION,
SHANGHAI, CHINA.

Submitted by: A. Viola Smith, Trade Commissioner.

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By Municipal Ordinance No.478, dated December 28, 1938, the following schedule of taxation on Motor Vehicles for operation in the French Con-
cession at Shanghai come into force for the ensuing year:

Driver's License:-

Driver's License.....	yuan 5.00 per license
Duplicate Driver's License.....	" 1.00 per license
Special License for Tourists passing through city.....	" 1.00 per license
Renewal tax.....	" 1.00 per license

Driver's licenses for owners of automobiles and paid chauffeurs
must be renewed each year between January 1 and March 31.

Registration of Motor Vehicles:-

Change or registration of vehicle.....	yuan 5.00
Transfer to a new owner.....	" 5.00
Change of license number.....	" 5.00
Loss of license plate (involving change of number).....	" 5.00
Plus yuan 2.00 for new license plates. (If the 2 plates are returned in good condition the Administration will re- turn the yuan 2.00)	
Re-weighing tax.....	" 2.00
Replacement of license plates which have been lost or damaged.....	" 2.00
Registration of owner's new address.....	No charge
Registration when the owner has already paid the registration charge in the International Settlement.....	No charge

Handwritten numbers: 27, 18, 25, 23

Motorcycles:

1. (With side-car), private, for transportation of goods -- or motor tricycles for transportation of goods (also private).

(a) Empty weight not exceeding 800 lbs.....yuan 42.00 per annum

License valid for the French Concession only.

(b) Empty weight over 800 lbs.

The schedule of licenses for private motor trucks is applied to these vehicles.

2. (With side-car), for hire; Motor-tricycles for hire; Motor-tricycles for transporting goods, for hire.

(a) Empty weight not exceeding 800 lbs....yuan 63.00 per annum.

License valid for French Concession only.

(b) Empty weight over 800 lbs. - The schedule of rates for hire cars will be applied to these vehicles.

3. (With side-car), for hire; or Motor-tricycles, for hire. For transporting passengers.

The schedule of licenses for hire cars will be applied to these vehicles.

4. (With side-car), for hire; or Motor-tricycles for carrying goods, for hire. Used for transportation of merchandise.

The schedule of licenses for public trucks will be applied to these vehicles.

5. (With side-car), private; and motor-tricycles, private.

(a) Empty weight not exceeding 800 lbs..... yuan 42.00 per annum

License valid for both French Concession and International Settlement. The license will be given by the administration in charge of the district in which the vehicle is garaged.

(b) Empty weight over 800 lbs.

The schedule of licenses for private motor cars will be applied to these vehicles.

6. (Without side-car), private..... yuan 28.00 per annum.

License is valid for both the French Concession and International Settlement. The license will be given by the administration in charge of the district in which the vehicle is garaged.

As of January 1, 1938, the deposits eventually demandable were reduced by 50% for newly registered vehicles.

Motor Cycle Repair Shops:-

First Class	yuan 21 per Quarter
(Rent equivalent or more than yuan 50 per month)	
Second Class.....	" 14 " "
(Rent below yuan 50 per month)	

Private Motor Cars:-

Up to 1,000lbs.....	yuan 32.00 per semester
From 1,001 to 1,100 lbs.....	yuan 33.00 " "
With an increase of yuan 1.00 per 100 lbs. or fraction thereof up to 2,000 lbs.	
From 2,001 to 2,100 lbs.....	yuan 43.40 per semester
With an increase of yuan 1.40 per 100 lbs. or fraction thereof up to 3,000 lbs.	
From 3,001 to 3,100 lbs.....	yuan 57.90 per semester
With an increase of yuan 1.90 per 100 lbs. or fraction thereof up to 4,000 lbs.	
From 4,001 to 4,100 lbs.....	yuan 77.50 per semester
With an increase of yuan 2.50 per 100 lbs. or fraction thereof up to 5,000 lbs.	
From 5,001 to 5,100 lbs.....	yuan 103.50 per semester
With an increase of yuan 3.50 per 100 lbs or fraction thereof up to 6,000 lbs.	
From 6,001 to 6,100 lbs.....	yuan 140.00 per semester
With an increase of yuan 5.00 per 100 lbs. or supplementary fraction.	

License valid for both the French Concession and International Settlement. The license will be given by the administration of the district in which the vehicle is garaged.

Special Licenses for automobiles belonging to tourists - The cost of the license will be yuan 2.00 for the first three days, plus yuan 1.00 for each additional fraction of three days up to a total of thirty days. A guarantee deposit of yuan 20.00 is demandable from the owner.

Hire Cars:-

Schedule for private motor cars, increased by 40%. The license, payable by quarter, is valid only for the French Concession.

Automobile Trailers:

1. Trailers for baggage transport	yuan 12.00 per semester
2. Trailers (all others)	" 18.00 " "

Private Motorbusses:

Motorbusses seating less than 20	yuan 42.00 per quarter
" " " between 20 and 25	" 49.00 " "
" " " between 25 and 30	" 56.00 " "
" " " between 30 and 35	" 63.00 " "
" " " more than 35	" 70.00 " "

The license is valid for the French Concession only. The following guarantee deposits are demandable from the owners:

For 1 vehicle	yuan 70.00
2 vehicles	" 105.00
3 or 4 vehicles	" 140.00
5 vehicles	" 210.00
More than 5 vehicles	" 280.00

Private Trucks and Trailers:

	<u>Trucks</u>	<u>Trailers</u>	
Up to 2,000 lbs.	yuan 15.00	yuan 14.00	per quarter
From 2,001 to 3,000 "	" 17.50	" "	" "
" 3,001 to 4,000 "	" 20.00	" "	" "
" 4,001 to 5,000 "	" 21.50	" 15.50	" "
" 5,001 to 6,000 "	" 23.00		" "
" 6,001 to 7,000 "	" 24.50		" "
" 7,001 to 8,000 "	" 26.00		" "
" 8,001 to 9,000 "	" 27.50		" "
" 9,001 to 10,000 "	" 29.00		" "
" 10,001 to 11,000 "	" 32.00		" "
" 11,001 to 12,000 "	" 35.00		" "
" 12,001 to 13,000 "	" 38.00		" "
" 13,001 to 14,000 "	" 41.00		" "
" 14,001 to 15,000 "	" 44.00		" "
" 15,001 to 16,000 "	" 47.00		" "
" 16,001 to 17,000 "	" 50.00		" "
" 17,001 to 18,000 "	" 53.00		" "
" 18,001 to 19,000 "	" 56.00		" "
" 19,001 to 20,000 "	" 59.00		" "
" 20,001 to 21,000 "	" 63.00		" "
" 21,001 to 22,000 "	" 67.00		" "
" 22,001 to 23,000 "	" 71.00		" "
" 23,001 to 24,000 "	" 75.00		" "
" 24,001 to 25,000 "	" 79.00		" "
For every 1,000 lbs. above 25,000 lbs. or fraction thereof			add yuan 7.00 per qtr

With an increase of yuan 1.50 for each 1,000 lbs. or fraction thereof above 5,000 lbs.

Private Trucks and Trailers (Cont'd):

If the vehicles are equipped with solid tires there is an increase of 20% in the rates shown. From 12,000 lbs. (5,400 kg.) all vehicles must be equipped with pneumatic tires. The license is valid for the French Concession only. A guarantee is demandable from the owners on the same terms as those listed for private motorbuses.

Public Trucks and Trailers: There is an increase of 50% in the rates given above for private trucks and trailers. The license is valid for the French Concession only. If the vehicles are equipped with solid tires, there is an increase of 20%. From 12,000 lbs. (5,400 kg.) all vehicles must be equipped with pneumatic tires. A guarantee deposit is demandable from the owners on the same terms as those listed for private motorbuses.

Delivery Carts:

Animal-drawn delivery or moving carts (private)....yuan 17.00 per sem.
 Three-wheeled bicycle delivery carts and
 hand-pulled carts (private)..... " 10.00 per annum
 Carts for hire -- 50% increase on rates given above.

Yuan 0.20 for license plate. Licenses valid for French Concession only.

Wagons (Chars à bancs): Yuan 100.00 per quarter. License is valid for the French Concession only.

Schools for Chauffeurs and Mechanics: Yuan 24.00 per quarter.

Trade Licenses for Garages: Yuan 68.00 per semester. License valid for both French Concession and International Settlement.

Public Garages, Automobile Painting and Repair Shops:

<u>Unclassified:</u>	(Garage with room for more than 100 vehicles)			
	For the first 100 vehicles.....	yuan 189.00	per quarter.	
	For each additional 50 vehicles			
	or fraction thereof.....	" 28.00	" "	" "
<u>First Class:</u>	(Garage containing 26 to 100 vehicles)			
	For the first 25 vehicles.....	yuan 105.00	" "	" "
	For each additional 25 vehicles			
	or fraction thereof.....	" 28.00	" "	" "
<u>Second Class:</u>	From 16 to 25 vehicles.....	" 105.00	" "	" "
<u>Third Class:</u>	From 9 to 15 vehicles.....	" 70.00	" "	" "
<u>Fourth Class:</u>	From 5 to 8 vehicles.....	" 42.00	" "	" "
<u>Fifth Class:</u>	Less than 5 vehicles.....	" 21.00	" "	" "

If the garage operates exclusively for a company selling automobiles there is a reduction of 50% in the rates quoted above. As of January 1, 1938, security equal to the amount of the license is demandable from owners of establishments opened after that date.

Transfer Tax: Equal to the tax for one quarter.

Taxi Stands: The tax is based on the overall measurement of the car in connection with the amount of space occupied on a public thoroughfare.

Up to 4.50 square meters	yuan 5.00	per taxiper	quarter
From 4.50 sq.me. to 5.50 sq.me.	" 6.00	" "	" "
From 5.50 " " to 6.50 " "	" 7.00	" "	" "
From 6.50 " " to 7.50 " "	" 8.00	" "	" "
Above 7.50 sq.me.	" 9.00	" "	" "

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NOTE: At the current rate of exchange US\$1.00 is approximately equivalent to yuan (or Chinese \$) 6.00.

A. Viola Smith
A. Viola Smith,
Trade Commissioner.

Approved for transmission:

abc

A. Bland Calder,
Acting Commercial Attache.

AVS:ER

Translation from French into English made by Clerk Elizabeth A. Rodgers.