

国务院关于调整进口设备税收政策的通知

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国务院关于调整进口设备税收政策的通知

国发[1997]37 号

各省、自治区、直辖市人民政府，国务院各部委、各直属机构：

为进一步扩大利用外资，引进国外的先进技术和设备，促进产业结构的调整和技术进步，保持国民经济持续、快速、健康发展，国务院决定，自1998年1月1日起，对国家鼓励发展的国内投资项目和外商投资项目进口设备，在规定的范围内，免征关税和进口环节增值税。现就有关问题通知如下：

一、进口设备免税的范围

（一）对符合《外商投资产业指导目录》鼓励类和限制乙类，并转让技术的外商投资项目，在投资总额内进口的自用设备，除《外商投资项目不予免税的进口商品目录》所列商品外，免征关税和进口环节增值税。

外国政府贷款和国际金融组织贷款项目进口的自用设备、加工贸易外商提供的不作价进口设备，比照上款执行，即除《外商投资项目不予免税的进口商品目录》所列商品外，免征关税和进口环节增值税。

（二）对符合《当前国家重点鼓励发展的产业、产品和技术目录》的国内投资项目，在投资总额内进口的自用设备，除《国内投资项目不予免税的进口商品目录》所列商品外，免征关税和进口环节增值税。

（三）对符合上述规定的项目，按照合同随设备进口的技术及配套件、备件，也免征关税和进口环节增值税。

（四）在上述规定范围之外的进口设备减免税，由国务院决定。

二、进口设备免税的管理

(一) 投资项目的可行性研究报告审批权限、程序, 仍按国家现行有关规定执行。限额以上项目, 由国家计委或国家经贸委分别审批。限额以下项目, 由国务院授权的省级人民政府、国务院有关部门、计划单列市人民政府和国家试点企业集团审批, 但外商投资项目须按《指导外商投资方向暂行规定》审批。审批机构在批复可行性研究报告时, 对符合《外商投资产业指导目录》鼓励类和限制乙类, 或者《当前国家重点鼓励发展的产业、产品和技术目录》的项目, 或者利用外国政府贷款和国际金融组织贷款项目, 按统一格式出具确认书。限额以下项目, 应按项目投资性质, 将确认书随可行性研究报告分别报国家计委或国家经贸委备案。对违反规定审批的单位, 要严肃处理。

(二) 项目单位凭项目可行性研究报告的审批机构出具的确认书, 其中外商投资项目还须凭外经贸部门批准设立企业的文件和工商行政管理部门颁发的营业执照, 到其主管海关办理进口免税手续。加工贸易单位进口外商提供的不作价设备, 凭批准的加工贸易合同到其主管海关办理进口免税手续。海关根据这些手续并对照不予免税的商品目录进行审核。

(三) 海关总署要对准予免税的项目统一编号, 建立数据库, 加强稽查, 严格监管, 并积极配合有关部门做好核查工作。

(四) 各有关单位都要注意简化操作环节, 精简审批程序, 加快审批速度, 使此项重大免税政策落到实处, 收到实效。

三、结转项目进口设备的免税

(一) 对1996年3月31日以前按国家规定程序批准的技术改造项目进口设备, 从1998年1月1日起, 按原批准的减免税设备范围, 免征进口关税和进口环节增值税, 由项目单位凭原批准文件到其主管海关办理免税手续。

(二) 对1996年4月1日至1997年12月31日按国家规定程序批准设立的外商投资项目和国内投资项目的进口设备, 以及1995年1月1日至1997年12月31日利用外国政府贷款和国际金融组织贷款项目的进口设备, 从1998年1月1日起, 除本规定明确不予免税的进口商品外, 免征进口关税和进口环节增值税, 由项目单位凭原批准的文件到其主管海关办理免税手续。

国务院
一九九七年十二月二十九日

Notice of the State Council on the Adjustment of Tax Policies for Imported Equipment

Promulgation Authorities: State Council

Promulgation Date: 1997.12.29

Effective Date: 1997.12.29

Validity Status: valid

Document Number: Guo Fa [1997] Document No 37

Notice of the State Council on the Adjustment of Tax Policies for Imported Equipment

Guo Fa [1997] Document No 37

Promulgated 29 December 1997 by the State Council.

In order to further expand the use of foreign investment, to attract the import of foreign advanced technology and equipment, to promote technological advancement and the adjustment of the structure of industry and to maintain the continued, rapid and healthy development of the national economy, the State Council has decided from 1 January 1998 to exempt, within stipulated limits, customs duty and import-linked value-added tax on equipment imported by domestic investment projects and foreign investment projects whose development is encouraged by the State. A Notice on this issue is announced as follows:

1.

Scope of tax exemption for imported equipment

(1) Equipment for the projects' own use imported within the total investment amount, in the case of technology transfer foreign investment projects which comply with the encouraged project category or restricted project category B of the Guideline Catalogue of Foreign Investment Industries, will be exempt from customs duty and import-linked value-added tax, except for those goods included in the Catalogue of Import Commodities for Foreign Investment Projects Not Granted Tax-free Status.

Equipment for the projects' own use imported under foreign government loan or international financial organisation loan projects, and imported equipment not given a value assessment which is provided by the foreign party in a processing trade project will be handled with reference to the previous paragraph and will be exempt from customs duty and import-linked value-added tax, except for those goods listed in the Catalogue of Import of Commodities for Foreign Investment Projects Not Granted Tax-free Status.

(2) Equipment for the projects' own use imported within the total investment amount in the case of domestic investment projects which comply with the Catalogue of Key Industries, Products and Technology Currently Encouraged for Development in China will be exempt from customs duty and import-linked value-added tax, except for those goods listed in the Catalogue of Import Commodities for Domestic Investment Projects Not Granted Tax-free Status.

(3) In the case of projects which comply with the above provisions, technology and accessories and spare parts which are imported together with the equipment in accordance with the contract will also be exempt from customs duty and import-linked value-added tax.

(4) The State Council will decide whether or not to grant a tax reduction or tax exemption for imported equipment outside the scope stipulated in the above provisions.

2.

Administration of tax exemptions for imported equipment

(1) The jurisdiction and procedures of examination and approval for investment project feasibility study reports will continue to be implemented in accordance with the relevant existing State regulations. Projects exceeding the limits will be separately examined and approved by the State Planning Commission or the State Economic and Trade Commission. Projects under the limits will be examined and approved by provincial level people's governments, the relevant State Council departments, the people's governments of municipalities subject to independent planning and State pilot enterprise groups which have been authorised by the State Council. Foreign investment projects, however, must be examined and approved in accordance with the Provisional Regulations on Foreign Investment Guidelines. When the examination and approval organ issues its official response to a feasibility study report, it may issue a uniform format verification certificate for a project category B of the Guideline Catalogue of Foreign investment Industries, a project which complies with the Catalogue of Key Industries, Products and Technology Currently Encouraged for Development in China, or a project which uses a foreign government loan or international financial organisation loan. Depending on the investment nature of the project, the letter of confirmation for a project under the limit must be presented, together with the feasibility study report, to either the State Planning Commission or the State Economic and Trade Commission for the record. A unit which violates examination and approval provisions will be dealt with severely.

(2) A project unit must present the letter of confirmation issued by the examination and approval organ of the projects' feasibility study report to the customs in charge to carry out import tax exemption procedures. For a foreign investment project, it will be necessary to also present the approval document of the enterprise's establishment issued by a foreign economics and trade department, as well as the business licence issued by an administrative department for industry and commerce. A processing trade unit which imports equipment without a value assessment provided by the foreign business party must present the approved processing trade contract to the customs in charge to carry out import tax exemption procedures. The customs will carry out its examination and approval of a case according to these procedures and by checking the goods against the Catalogue of Import Commodities Not Granted Tax-free Status.

(3) The General Administration of Customs will issue a uniform number to projects which are granted a tax exemption. It will establish a database, improve checking to prevent tax evasion, conscientiously implement supervision, management, and actively coordinate the relevant departments to complete investigation work.

(4) All relevant units must pay attention to simplifying operating links, streamlining examination and approval procedures, accelerating the examination and approval process, thus allowing these important tax exemption policies to be realised so as to achieve practical results.

3.

Tax exemption for imported equipment of projects carried forward

(1) Equipment imported by a technology transformation project approved before 31 March 1996 in accordance with the State stipulated procedures will, according to the originally approved scope for equipment granted a tax reduction or exemption, be exempt from customs import duty and import-linked value-added tax from 1 January 1998. The project unit must present the original approval documents to the customs in charge to carry out tax exemption procedures.

(2) Equipment imported by a foreign investment project or domestic investment project whose establishment was approved from 1 April 1996 to 31 December 1997 in accordance with the State stipulated procedures will, along with equipment imported by a project using a foreign government loan or international financial organisation loan between 1 January 1995 and 31 December 1997, be exempt from customs import duty and import-linked value-added tax from 1 January 1998, except for those imported goods not granted tax-free status as defined by this Notice. The project unit must present the original approval documents to its principal customs to carry out tax exemption procedures.

**Announcement of Ministry of Finance, China's Customs and State
Administration of Taxation**

No.43 of 2008

In order to cooperate with reform of VAT, regulate tax system, upon approval of State Council, some preferential tax policies for imports are adjusted. It is hereby notified as follows:

I. As of January 1, 2009, levy of import VAT on the following imported equipment which was stipulated in *Circular of the State Council Concerning the Adjustment in the Taxation Policy of Import Equipment* (GUOFA (1997) No.37) shall be restored: imported equipment used by nationally-encouraged domestic investment projects and foreign-invested projects, imported equipment used for projects with foreign government loan and international financial institution loan, imported equipment provided free by foreign processing trade enterprises, and affiliated technology, accessories and spare parts imported together with the above-said equipment based on the relevant contracts. Tariff will be exempted within the prior scope.

II. As of January 1, 2009, levy of import VAT on the following imported equipment which was stipulated in Circular of China's Customs concerning Relative Preferential Tax Policies of Import for Further Encourage Foreign Investment (Shu Shui [1999]No.791) shall be restored: imported equipment used for technological improvement carried out by foreign-invested research & development center and foreign-invested enterprises, including technology, accessories and spare parts related to those imported equipment. Tariff will be exempted within the prior scope.

III. As of January 1, 2009, levy of import VAT on the following imported equipment which was stipulated in *Circular of the State Council Concerning the Adjustment in the Taxation Policy of Import Equipment* (GUOFA (1997) No.37) shall be restored: imported equipment and the affiliated technology, accessories

and spare parts used by software development enterprises, circuit plants, urban metro projects and others. Tariff will be exempted within the prior scope.

IV. Tariff and VAT for equipments and technology, accessories and spare parts related to those imported equipments during imports will be exempted for projects which acquired Confirmation Letter for National Encouraged Domestic and Foreign Projects before November 10, 2008 and declared import before June 30, 2009. For those declared after July 1, 2009, the levy of import VAT will be restored. Tariff will be exempted within the prior scope.

Ministry of Finance, China's Customs and State Administration of Taxation

December 25, 2008

财政部 海关总署 国家税务总局公告

2008 年第 43 号

成文日期：2008-12-25

字体：【大】 【中】 【小】

为配合全国增值税转型改革，规范税制，经国务院批准，对部分进口税收优惠政策进行相应调整。现将有关事项公告如下：

一、自 2009 年 1 月 1 日起，对《国务院关于调整进口设备税收政策的通知》（国发[1997]37 号）中国家鼓励发展的国内投资项目和外商投资项目进口的自用设备、外国政府贷款和国际金融组织贷款项目进口设备、加工贸易外商提供的不作价进口设备以及按照合同随上述设备进口的技术及配套件、备件，恢复征收进口环节增值税，在原规定范围内继续免征关税。

二、自 2009 年 1 月 1 日起，对《海关总署关于进一步鼓励外商投资有关进口税收政策的通知》（署税[1999]791 号）中规定的外商投资企业和外商投资设立的研究开发中心进行技术改造以及按《中西部地区外商投资优势产业目录》批准的外商投资项目进口的自用设备及其配套技术、配件、备件，恢复征收进口环节增值税，在原规定范围内继续免征关税。

三、自 2009 年 1 月 1 日起，对软件生产企业、集成电路生产企业、城市轨道交通项目以及其他比照《国务院关于调整进口设备税收政策的通知》（国发[1997]37 号）执行的企业和项目，进口设备及其配套技术、配件、备件，一律恢复征收进口环节增值税，在原规定范围内继续免征关税。

四、对 2008 年 11 月 10 日以前获得《国家鼓励发展的内外资项目确认书》的项目，于 2009 年 6 月 30 日及以前申报进口的设备及其配套技术、配件、备件，按原规定继续执行免征关税和进口环

节增值税的政策，2009 年 7 月 1 日及以后申报进口的，一律恢复征收进口环节增值税，符合原免税规定的，继续免征关税。

财政部 海关总署 国家税务总局

二〇〇八年十二月二十五日

[【打 印】](#)

[【关闭窗口】](#)

财政部、国家税务总局关于对部分资源综合利用产品免征增值税的通知

发文机关： 财政部,国家税务总局

发布日期： 1995.04.28

生效日期： 1995.01.01

时效性： 失效/废止

文号： 财税字(1995)44 号

修订注释： 本篇法规被《关于公布废止和失效的财政规章和规范性文件目录（第十一批）的决定》（2011年2月21日发布；2011年2月21日实施）废止；

财政部、国家税务总局关于对部分资源综合利用产品免征增值税的通知

财税字(1995)44 号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局：

经国务院批准，现对部分资源综合利用产品有关增值税问题通知如下：

一、对企业生产的原料中掺有不少于30%的煤矸石、石煤、粉煤灰、烧煤锅炉的炉底渣（不包括高炉水渣）的建材产品，在1995年底以前免征增值税。

二、对企业利用废液（渣）生产的黄金、白银，按照现行对黄金、白银生产的税收政策，在1995年底以前免征增值税。

三、本通知自1995年1月1日起执行。

1995年4月28日

Notice of Ministry of Finance and State Administration of Taxation on Exemption of
VAT for Certain Products Comprehensively Utilizing Resources

Promulgating Institution: The ministry of Finance, the State Administration of Taxation

Promulgating Date: 1995.04.28

Effective Date: 1995.01.01

Validity Status: Invalidation/Abolish

Document No. : Caishuizi (1995) No. 44

Note: This notice has been abolished by the determination on the rescinded and invalid financial regulations and administrative document directory (the 11th batch) (published on Feb 21, 2011 and went into effect on Feb 21, 2011).

Notice of Ministry of Finance and State Administration of Taxation on Exemption of
VAT for Certain Products Comprehensively Utilizing Resources

Caishuizi (1995) No. 44

The financial department and national taxation bureau of provinces, autonomous regions and municipalities directly under the Central Government and municipalities with independent planning status

After the approval of the State Council, regarding the VAT of partly comprehensive resource utilization products, it is hereby notified:

Article 1: For the building materials produced from raw materials containing no less than 30% gangue, stone coal, coal ash and bottom ash of coal burning boiler, VAT is exempted before the end of 1995.

Article 2: For the gold and silver produced using waste fluid, the VAT is exempted before the end of 1995 in accordance with the tax policies for gold and silver.

Article 3: This notice goes into effect since January 1, 1995.

April 28, 1995

财政部、国家税务总局关于资源综合利用及其他产品增值税政策的通知

发文机关： 财政部,国家税务总局

发布日期： 2008.12.09

生效日期： 2008.07.01

时效性： 失效/废止

文号： 财税(2008)156 号

修订注释： 本篇法规被《财政部、国家税务总局关于资源综合利用及其他产品增值税政策的补充的通知》（2009 年 12 月 29 日发布；2008 年 7 月 1 日实施）部分废止
本法第三条第五项被废止。

本篇法规被《转发财政部、国家税务总局关于资源综合利用及其他产品增值税政策补充通知的通知》（2010 年 1 月 27 日发布；2008 年 7 月 1 日实施）部分废止
第三条第五项规定被废止。

本篇法规被《关于印发《资源综合利用产品和劳务增值税优惠目录》的通知》（2015 年 6 月 12 日发布；2015 年 7 月 1 日实施）废止；

财政部、国家税务总局关于资源综合利用及其他产品增值税政策的通知

财税[2008]156 号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局，财政部驻各省、自治区、直辖市、计划单列市财政监察专员办事处，新疆生产建设兵团财务局：

为了进一步推动资源综合利用工作，促进节能减排，经国务院批准，决定调整和完善部分资源综合利用产品的增值税政策。同时，为了规范对资源综合利用产品的认定管理，需对现行相关政策进行整合。现将有关资源综合利用及其他产品增值税政策统一明确如下：

一、对销售下列自产货物实行免征增值税政策：

（一）再生水。再生水是指对污水处理厂出水、工业排水（矿井水）、生活污水、垃圾处理厂渗透（滤）液等水源进行回收，经适当处理后达到一定水质标准，并在一定范围内重复利用的水资源。再生水应符合水利部《再生水水质标准》（SL368—2006）的有关规定。

(二) 以废旧轮胎为全部生产原料生产的胶粉。胶粉应符合 GB/T19208—2008 规定的性能指标。

(三) 翻新轮胎。翻新轮胎应符合 GB7037—2007、GB14646—2007 或者 HG/T3979—2007 规定的性能指标，并且翻新轮胎的胎体 100%来自废旧轮胎。

(四) 生产原料中掺兑废渣比例不低于 30%的特定建材产品。

特定建材产品，是指砖（不含烧结普通砖）、砌块、陶粒、墙板、管材、混凝土、砂浆、道路井盖、道路护栏、防火材料、耐火材料、保温材料、矿（岩）棉。

二、对污水处理劳务免征增值税。污水处理是指将污水加工处理后符合 GB18918—2002 有关规定的污水标准的业务。

三、对销售下列自产货物实行增值税即征即退的政策：

(一) 以工业废气为原料生产的高纯度二氧化碳产品。高纯度二氧化碳产品，应符合 GB10621—2006 的有关规定。

(二) 以垃圾为燃料生产的电力或者热力。垃圾用量占发电燃料的比重不低于 80%，并且生产排放达到 GB13223—2003 第 1 时段标准或者 GB18485—2001 的有关规定。

所称垃圾，是指城市生活垃圾、农作物秸秆、树皮废渣、污泥、医疗垃圾。

(三) 以煤炭开采过程中伴生的舍弃物油母页岩为原料生产的页岩油。

(四) 以废旧沥青混凝土为原料生产的再生沥青混凝土。废旧沥青混凝土用量占生产原料的比重不低于 30%。

(五) 采用旋窑法工艺生产并且生产原料中掺兑废渣比例不低于 30%的水泥（包括水泥熟料）。

1.对经生料烧制和熟料研磨工艺生产水泥产品的企业，掺兑废渣比例计算公式为：

掺兑废渣比例 = (生料烧制阶段掺兑废渣数量 + 熟料研磨阶段掺兑废渣数量) ÷ (生料数量 + 生料烧制和熟料研磨阶段掺兑废渣数量 + 其他材料数量) × 100%

2.对外购熟料经研磨工艺生产水泥产品的企业，掺兑废渣比例计算公式为：

掺兑废渣比例 = 熟料研磨过程中掺兑废渣数量 ÷ (熟料数量 + 熟料研磨过程中掺兑废渣数量 + 其他材料数量) × 100%

四、销售下列自产货物实现的增值税实行即征即退 50%的政策：

（一）以退役军用发射药为原料生产的涂料硝化棉粉。退役军用发射药在生产原料中的比重不低于 90%。

（二）对燃煤发电厂及各类工业企业产生的烟气、高硫天然气进行脱硫生产的副产品。副产品，是指石膏（其二水硫酸钙含量不低于 85%）、硫酸（其浓度不低于 15%）、硫酸铵（其总氮含量不低于 18%）和硫磺。

（三）以废弃酒糟和酿酒底锅水为原料生产的蒸汽、活性炭、白炭黑、乳酸、乳酸钙、沼气。废弃酒糟和酿酒底锅水在生产原料中所占的比重不低于 80%。

（四）以煤矸石、煤泥、石煤、油母页岩为燃料生产的电力和热力。煤矸石、煤泥、石煤、油母页岩用量占发电燃料的比重不低于 60%。

（五）利用风力生产的电力。

（六）部分新型墙体材料产品。具体范围按本通知附件 1《享受增值税优惠政策的新墙体材料目录》执行。

五、对销售自产的综合利用生物柴油实行增值税先征后退政策。

综合利用生物柴油，是指以废弃的动物油和植物油为原料生产的柴油。废弃的动物油和植物油用量占生产原料的比重不低于 70%。

六、对增值税一般纳税人生产的粘土实心砖、瓦，一律按适用税率征收增值税，不得采取简易办法征收增值税。2008 年 7 月 1 日起，以立窑法工艺生产的水泥（包括水泥熟料），一律不得享受本通知规定的增值税即征即退政策。

七、申请享受本通知第一条、第三条、第四条第一项至第四项、第五条规定的资源综合利用产品增值税优惠政策的纳税人，应当按照《国家发展改革委 财政部 国家税务总局关于印发〈国家鼓励的资源综合利用认定管理办法〉的通知》（发改环资[2006]1864 号）的有关规定，申请并取得《资源综合利用认定证书》，否则不得申请享受增值税优惠政策。

八、本通知规定的增值税免税和即征即退政策由税务机关，增值税先征后退政策由财政部驻各地财政监察专员办事处及相关财政机关分别按照现行有关规定办理。

九、本通知所称废渣，是指采矿选矿废渣、冶炼废渣、化工废渣和其他废渣。废渣的具体范围，按附件 2《享受增值税优惠政策的废渣目录》执行。

本通知所称废渣掺兑比例和利用原材料占生产原料的比重，一律以重量比例计算，不得以体积计算。

十、本通知第一条、第二条规定的政策自 2009 年 1 月 1 日起执行，第三条至第五条规定的政策自 2008 年 7 月 1 日起执行，《财政部 国家税务总局关于对部分资源产品免征增值税的通知》（财税字[1995]44 号）、《财政部 国家税务总局关于继续对部分资源综合利用产品等实行增值税优惠政策的通知》（财税字[1996]20 号）、《财政部 国家税务总局关于部分资源综合利用及其他产品增值税政策问题的通知》（财税[2001]198 号）、《财政部 国家税务总局关于部分资源综合利用产品增值税政策的补充通知》（财税[2004]25 号）、《国家税务总局关于建材产品征收增值税问题的批复》（国税函[2003]1151 号）、《国家税务总局对利用废渣生产的水泥熟料享受资源综合利用产品增值税政策的批复》（国税函[2003]1164 号）、《国家税务总局关于企业利用废渣生产的水泥中废渣比例计算办法的批复》（国税函[2004]45 号）、《国家税务总局关于明确资源综合利用建材产品和废渣范围的通知》（国税函[2007]446 号）、《国家税务总局关于利用废液（渣）生产白银增值税问题的批复》（国税函[2008]116 号）相应废止。

附件：1.享受增值税优惠政策新型墙体材料目录

2.享受增值税优惠政策的废渣目录

财政部 国家税务总局
二〇〇八年十二月九日

附件 1

享受增值税优惠政策新型墙体材料目录

一、砖类

（一）非粘土烧结多孔砖（符合 GB13544—2000 技术要求）和非粘土烧结空心砖（符合 GB13545—2003 技术要求）。

（二）混凝土多孔砖（符合 JC943—2004 技术要求）。

（三）蒸压粉煤灰砖（符合 JC239—2001 技术要求）和蒸压灰砂空心砖（符合 JC/T637—1996 技术要求）。

（四）烧结多孔砖（仅限西部地区，符合 GB13544—2000 技术要求）和烧结空心砖（仅限西部地区，符合 GB13545—2003 技术要求）。

二、砌块类

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- (一) 普通混凝土小型空心砌块 (符合 GB8239--1997 技术要求)。
 - (二) 轻集料混凝土小型空心砌块 (符合 GB15229—2002 技术要求)。
 - (三) 烧结空心砌块 (以煤矸石、江河湖淤泥、建筑垃圾、页岩为原料,符合 GB13545—2003 技术要求)。

(四) 蒸压加气混凝土砌块 (符合 GB/T11968—2006 技术要求)。

(五) 石膏砌块 (符合 JC/T698—1998 技术要求)。

(六) 粉煤灰小型空心砌块 (符合 JC862—2000 技术要求)。

三、板材类

(一) 蒸压加气混凝土板 (符合 GB15762—1995 技术要求)。

(二) 建筑隔墙用轻质条板 (符合 JG/T169—2005 技术要求)。

(三) 钢丝网架聚苯乙烯夹芯板 (符合 JC623—1996 技术要求)。

(四) 石膏空心条板 (符合 JC/T829—1998 技术要求)。

(五) 玻璃纤维增强水泥轻质多孔隔墙条板 (简称 GRC 板,符合 GB/T19631—2005 技术要求)。

(六) 金属面夹芯板。其中:金属面聚苯乙烯夹芯板 (符合 JC689—1998 技术要求);金属面硬质聚氨酯夹芯板 (符合 JC/T868—2000 技术要求);金属面岩棉、矿渣棉夹芯板 (符合 JC/T869—2000 技术要求)。

(七) 建筑平板。其中:纸面石膏板 (符合 GB/T9775—1999 技术要求);纤维增强硅酸钙板 (符合 JC/T564—2000 技术要求);纤维增强低碱度水泥建筑平板 (符合 JC/T626—1996 技术要求);维纶纤维增强水泥平板 (符合 JC/T671—1997 技术要求);建筑用石棉水泥平板 (符合 JC/T412 技术要求)。

四、符合国家标准、行业标准和地方标准的混凝土砖、烧结保温砖 (砌块)、中空钢网内模隔墙、复合保温砖 (砌块)、预制复合墙板 (体),聚氨酯硬泡复合板及以专用聚氨酯为材料的建筑墙体。

附件 2

享受增值税优惠政策的废渣目录

本通知所述废渣，是指采矿选矿废渣、冶炼废渣、化工废渣和其他废渣。

一、采矿选矿废渣，是指在矿产资源开采加工过程中产生的废石、煤矸石、碎屑、粉末、粉尘和污泥。

二、冶炼废渣，是指转炉渣、电炉渣、铁合金炉渣、氧化铝赤泥和有色金属灰渣，但不包括高炉水渣。

三、化工废渣，是指硫铁矿渣、硫铁矿煅烧渣、硫酸渣、硫石膏、磷石膏、磷矿煅烧渣、含氰废渣、电石渣、磷肥渣、硫磺渣、碱渣、含钡废渣、铬渣、盐泥、总溶剂渣、黄磷渣、柠檬酸渣、脱硫石膏、氟石膏和废石膏模。

四、其他废渣，是指粉煤灰、江河（湖、海、渠）道淤泥、淤沙、建筑垃圾、城镇污水处理厂处理污水产生的污泥

Notice of the Ministry of Finance and the State Administration of Taxation on VAT Policies for Products Made from Comprehensive Use of Resources and Other Products

Promulgating Institution: Ministry of Finance; State Administration of Taxation
Document Number: Cai Shui [2008] No. 156
Promulgating Date: 12/09/2008
Effective Date: 07/01/2008
Validity Status: Repealed
Revision History: Article 5 of this document has been repealed pursuant to the Supplementary Notice of the Ministry of Finance and the State Administration of Taxation on Value-added Tax Policies Concerning Products Based on Comprehensive Utilization of Resources and Other Products (effective date: July 1, 2008) promulgated on December 29, 2009.
The provisions on sewage treatment in Article 2 of this document has been revised pursuant to the Notice of the Ministry of Finance and the State Administration of Taxation on the Pollutant Discharge Standards Applicable to Taxpayers Enjoying Preferential Value-added Tax Policies on Comprehensive Utilization of Resources (effective date: April 1, 2013) promulgated on April 1, 2013.

To the finance departments (bureaus), financial supervision commissioner's offices and State taxation bureaus of all provinces, autonomous regions, municipalities directly under the Central Government and cities specially designated in the State plan, and the Public Finance Bureau of Xinjiang Production and Construction Corps:

For purposes of further promoting comprehensive use of resources and energy conservation and emission reduction, we hereby decide to modify and improve value-added tax ("VAT") policies for some products made from comprehensive use of resources. At the same time, in order to regulate the identification and management of products made from comprehensive use of resources, relevant policies need to be integrated. Relevant VAT policies for products made from comprehensive use of resources and other products are hereby unified and clarified as follows:

1. Selling of the following self-made products shall be exempted from VAT:

(1) Reclaimed water. Reclaimed water refers to water resources that are recycled from treated water from sewage factory, industrial water (mine water), domestic sewage and penetrating fluid from refuse treatment plants and are properly treated and reused in some areas. Reclaimed water should conform to relevant provisions of Quality Standards for Reclaimed Water (SL368--2006) by the Ministry of Water Resources.

(2) Rubber powder made totally from waste tires. Rubber powder should conform to performance indicators as provided in GB/T19208—2008.

(3) Retreaded tires. Retreaded tires should conform to performance indicators as provided in GB7037—2007, GB14646—2007 or HG/T3979—2007, and should be made totally from waste tires.

(4) Specific building materials with no less than 30 percent of waste residues in raw materials.

The aforesaid specific building materials refer to bricks (not including fired common bricks), building blocks, porcelain grains, wall slabs, tubing materials, concrete, mortar, man-hole lids, road parapets, fire-proof materials, fire-resisting materials, heat-insulating materials and mineral cotton.

2. Sewage treatment services shall be exempted from value-added tax. Sewage treatment refers to

treatment on sewage so that water quality can reach standards as prescribed in GB18918—2002.

3. The policy of immediate rebate on VAT shall be applied to selling of the following self-made products:

(1) Highly pure carbon dioxide made from industrial waste gas. The highly pure carbon dioxide shall conform to relevant provisions of GB10621—2006.

(2) Electric or thermal power produced from garbage. The proportion of garbage among fuel form power generation shall be not less than 80 percent, and pollutant emission shall conform to Phase-I standards of GB13223—2003 or relevant provisions of GB18485—2001.

The aforesaid garbage refers to domestic refuse, straws, bark residues, mud and medical waste.

(3) Shale oil extracted from kerogen shale, a discarded by-product of coal mining.

(4) Recycled asphalt concrete produced from waste asphalt concrete. The proportion of waste asphalt concrete among raw materials shall be not less than 30 percent.

(5) Cement (including cement clinker) produced by rotary kiln process for which the proportion of waste residues among raw materials is not less than 30 percent.

(a) For enterprises producing cement by firing raw materials and grinding clinkers, the proportion of waste residue shall be calculated as follows: $\text{Proportion of waste residue} = (\text{amount of waste residue in raw material firing} + \text{amount of waste residue in clinker grinding}) \div (\text{amount of raw materials} + \text{total amount of waste residue} + \text{amount of other materials}) \times 100\%$.

(b) For enterprises producing cement by grinding purchased clinkers, the proportion of waste residue shall be calculated as follows: $\text{Proportion of waste residue} = \text{amount of waste residue in clinker grinding} \div (\text{amount of clinkers} + \text{amount of waste residue} + \text{amount of other materials}) \times 100\%$.

(Note: According to the Supplementary Notice of the Ministry of Finance and the State Administration of Taxation on Value-added Tax Policies Concerning Products Based on Comprehensive Utilization of Resources and Other Products promulgated on December 29, 2009, Item (5) herein has been declared repealed.)

4. The policy of immediate rebate (50 percent) on VAT shall be applied to selling of the following self-made products:

(1) Nitro-cotton powder produced from discarded military propellant powder. The proportion of discarded military propellant powder among raw material shall be not less than 90 percent.

(2) By-products of desulfurization of fumes and highly sulfurous natural gas emitted by coal-burning power plants and industrial enterprises. The by-products aforesaid refer to plaster (proportion of gypsum shall be not less than 85 percent), sulfurous acid (its density shall be not lower than 15 percent), ammonium sulphate (its nitrogen content shall be not less than 18 percent) and sulfur.

(3) Steam, activated carbon, white carbon black, lactic acid, calcium lactate and methane produced from distillers' grains and bottom water. The proportion of distillers' grains and bottom water among raw materials shall be not less than 80 percent.

(4) Electric and thermal power generated from coal gangue, coal slime, stone coal and kerogen shale. The proportion of coal gangue, coal slime, stone coal and kerogen shale among fuel for power generation shall be not less than 60 percent.

(5) Electric power generated from wind power.

(6) Some new walling materials. The scope shall be determined by

Appendix 1: Catalogue of New Walling Materials Enjoying Preferential VAT Policies.

5. Charge-and-rebate policy shall be applied to selling of bio-diesel made from comprehensive use of resources.

Bio-diesel made from comprehensive use of resources as mentioned above refers to diesel produced with discarded animal oil and vegetable oil as raw materials. The proportion of discarded animal oil and vegetable oil among raw materials shall be not less than 70 percent.

6. Value-added tax shall be levied on solid clay bricks and tiles produced by general tax payers of VAT at applicable tax rate, and the simple method for taxation shall not be applied. From July 1, 2008, cement (including cement clinker) produced by shaft kiln process shall not enjoy the policy of immediate rebate on value-added tax as prescribed in the present notice.

7. Tax payers applying for preferential VAT policies for products made from comprehensive use of resources as prescribed in clauses 1, 3, and 5 or items (1) to (4) of clause 4 shall, in accordance with the relevant provisions of Circular of the National Development and Reform Commission, the Ministry of Finance and the State Administration of Taxation concerning Printing and Distributing the 'Administrative Measures for the Determination of Resources Comprehensive Utilization Encouraged by the State' (No. 1864 [2006] of NDRC), apply and secure Certificate on Determination of Resources Comprehensive Utilization, otherwise they shall not enjoy the relevant preferential VAT policies.

8. The exemption and immediate rebate policies on VAT as prescribed in the this Notice shall be executed by taxation authorities and the charge-and-rebate policies shall be executed dispatched financial commissioners' offices of the Ministry of Finance and relevant financial authorities in accordance with relevant regulations.

9. Waste residues as mentioned in the present notice refer to mining and mineral processing waste residues, smelting waste residues, chemical industry waste residues and other waste residues. Scope of waste residues shall be determined by Appendix 2: Catalogue of Waste Residues Enjoying Preferential VAT Policies.

The proportion of waste residue and waster materials among raw materials as mentioned in the present notice shall be calculated by weight instead of volume.

10. Policies as stated in clauses 1 and 2 shall become effective from January 1, 2009, and those stated in clauses 3, 4 and 5 shall become effective from July 1, 2008. Notice of the Ministry of Finance and the State Administration of Taxation on VAT Exemption for Some Products Made from Comprehensive Use of Resources (No. 44 [1995] of MOFCOM and SAT), Notice of the Ministry of Finance and the State Administration of Taxation on Continuing Preferential VAT Policies for Some Products Made from Comprehensive Use of Resources (No. 20 [1996] of MOFCOM and SAT), Notice of the Ministry of Finance and the State Administration of Taxation on VAT Policies for Some Products Made from Comprehensive Use of Resources and Other Products (No. 198 [2001] of MOFCOM and SAT), Supplementary Notice of the Ministry of Finance and the State Administration of Taxation on VAT Policies for Some Products Made from Comprehensive Use of Resources (No. 25 [2004] of MOFCOM and SAT), Reply of the State Administration of Taxation on Levying VAT Tax on Building Materials (Letter No. 1151 [2003] of SAT), Reply of the State Administration of Taxation on Cement Clinker Made from Waste Residue Enjoying VAT Policies for Products Made from Comprehensive Use of Resources (Letter No. 1164 [2003] of SAT), Reply of the State Administration of Taxation on Calculating Proportion of Waste Residue in Cement Made from Waste Residue (Letter No. 45 [2004] of SAT), Notice of the State Administration of Taxation on Clarifying Scope of Building Materials Made from Comprehensive Use of Resources and Waste Residue (Letter No. 446 [2007] of SAT) and Reply of the State Administration of Taxation on VAT Policies for Silver Made from Waste Fluid (Residue) (Letter No. 116 [2008] of SAT) shall be annulled.

Appendixes:

1. Catalogue of New Walling Materials Enjoying Preferential VAT Policies

2. Catalogue of Waste Residues Subject to Preferential VAT Policies

Ministry of Finance

State Administration of

Taxation

December 9, 2008

Appendix 1

Catalogue of New Walling Materials Enjoying Preferential VAT Policies

I. Bricks

1. Fired porous non-clay bricks (conforming to technical specifications of GB13544—2000) and fired hollow non-clay bricks (conforming to technical specifications of GB13545—2003).
2. Porous concrete bricks (conforming to technical specifications of JC943—2004).
3. Steam-cured fly-ash bricks (conforming to technical specifications of JC239 —2001) and steam-cured hollow cement-sand bricks (conforming to technical specifications of JC/T637—199).
4. Fired porous bricks (restricted to western areas, conforming to technical specifications of GB13544 —2000) and fired hollow bricks (restricted to western areas, conforming to technical specifications of GB13545—2003).

II. Building blocks

1. Small hollow common concrete building blocks (conforming to technical specifications of GB8239—1997).
2. Small hollow light-weight aggregate concrete building blocks (conforming to technical specifications of GB15229—2002).
3. Fired hollow building blocks (with coal gangue, mud, building waste and kerogen shale as raw materials, conforming to technical specifications of GB13545—2003).
4. Steam-cured concrete building blocks (conforming to technical specifications of GB/T11968—2006).
5. Plaster building blocks (conforming to technical specifications of JC/T698—1998).
6. Small hollow fly-ash building blocks (conforming to technical specifications of JC862—2000).

III. Slabs

1. Steam-cured concrete slabs (conforming to technical specifications of GB15762—1995).
2. Light boards used as partitions (conforming to technical specifications of JG/T169—2005).
3. Steel-fabric polystyrene sandwich slabs (conforming to technical specifications of JC623—1996).
4. Hollow plaster stripe slab (conforming to technical specifications of JC/T829—1998).
5. Light porous glass-fiber-reinforced concrete partition slabs (usually called GRC slabs, conforming to technical specifications of GB/T19631—2005).
6. Metal-faced sandwich boards, including metal-faced polystyrene sandwich boards (conforming to technical specifications of JC689 —1998), hard metal-faced polyurethane sandwich boards (conforming to technical specifications of JC/T868 —2000), and metal-faced mineral wool and silicate cotton sandwich boards (conforming to technical specifications of JC/T869—2000).
7. Building boards, including paper-faced plaster boards (conforming to technical specifications of GB/T9775—1999), fiber-reinforced calcium silicate boards (conforming to technical specifications of JC/T564—2000), fiber-reinforced low alkalinity concrete building boards (conforming to technical specifications of JC/T626—1996), vinylon-fiber-reinforced concrete boards (conforming to technical specifications of JC/T671 —1997) and mineral fiber concrete boards (conforming to technical specifications of JC/T412).

IV. Concrete bricks, fired heat-insulating bricks (building blocks), hollow steel mesh partition, compound heat-insulating bricks (building blocks), precast compound wall slabs, polyurethane rigid foam compound slabs and building walls made from special polyurethane.

Appendix 2

Catalogue of Waste Residues Subject to Preferential VAT Policies

Waste residues as mentioned in the present notice refer to mining and mineral processing waste residues, smelting waste residues, chemical industry waste residues and other waste residues.

I. Mining and mineral processing waste residues refer to mullocks, coal gangue, scraps, dust, particles and mud generated in mining and mineral processing.

II. Smelting waste residues refer to electroslag, converter slag, ferroalloy slag, aluminum oxide red mud and non-ferrous metal clinker, not including blast furnace granulating slag.

III. Chemical industry waste residues refer to sulfur-ferric ore dregs, sulfuric-acid residue, sulfurous plaster, phosphorus plaster, phosphorus ore calcined slag, cyanogen residue, carbide residue, phosphate fertilizer residue, sulfur residue, alkaline residue, barium residue, chromium residue, salt slurry, assemble solvent residue, yellow phosphorus residue, citric acid residue, desulfurized plaster, fluorine plaster and waste plaster mold.

关于调整完善资源综合利用产品及劳务增值税政策的通知

发文机关： 财政部,国家税务总局

发布日期： 2011.11.21

生效日期： 2011.01.01

时效性： 失效/废止

文号： 财税(2011)115 号

修订注释： 本篇法规被《关于享受资源综合利用增值税优惠政策的纳税人执行污染物排放标准有关问题的通知》（2013 年 4 月 1 日发布；2013 年 4 月 1 日实施）部分废止
本法第九条第（三）项被废止；

本篇法规被《关于印发《资源综合利用产品和劳务增值税优惠目录》的通知》（2015 年 6 月 12 日发布；2015 年 7 月 1 日实施）废止；

关于调整完善资源综合利用产品及劳务增值税政策的通知

财税[2011]115 号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局，财政部驻各省、自治区、直辖市、计划单列市财政监察专员办事处，新疆生产建设兵团财务局：

为深入贯彻节约资源和保护环境基本国策，大力发展循环经济，加快资源节约型、环境友好型社会建设，经国务院批准，决定对农林剩余物资源综合利用产品增值税政策进行调整完善，并增加部分资源综合利用产品及劳务适用增值税优惠政策。现将有关政策明确如下：

一、对销售自产的以建（构）筑废物、煤矸石为原料生产的建筑砂石骨料免征增值税。生产原料中建（构）筑废物、煤矸石的比重不低于 90%。其中以建（构）筑废物为原料生产的建筑砂石骨料应符合《混凝土用再生粗骨料》（GB/T 25177-2010）和《混凝土和砂浆用再生细骨料》（GB/T 25176-2010）的技术要求；以煤矸石为原料生产的建筑砂石骨料应符合《建筑用砂》（GB/T 14684-2001）和《建筑用卵石碎石》（GB/T 14685-2001）的技术要求。

二、对垃圾处理、污泥处理处置劳务免征增值税。垃圾处理是指运用填埋、焚烧、综合处理和回收利用等形式，对垃圾进行减量化、资源化和无害化处理处置的业务；污泥处理处置是指对污水处理后产生的污泥进行稳定化、减量化和无害化处理处置的业务。

三、对销售下列自产货物实行增值税即征即退 100%的政策

(一) 利用工业生产过程中产生的余热、余压生产的电力或热力。发电(热)原料中 100%利用上述资源。

(二) 以餐厨垃圾、畜禽粪便、稻壳、花生壳、玉米芯、油茶壳、棉籽壳、三剩物、次小薪材、含油污水、有机废水、污水处理后产生的污泥、油田采油过程中产生的油污泥(浮渣),包括利用上述资源发酵产生的沼气为原料生产的电力、热力、燃料。生产原料中上述资源的比重不低于 80%,其中利用油田采油过程中产生的油污泥(浮渣)生产燃料的资源比重不低于 60%。

上述涉及的生物质发电项目必须符合国家发展改革委《可再生能源发电有关管理规定》(发改能源[2006]13号)要求,并且生产排放达到《火电厂大气污染物排放标准》(GB13223—2003)第1时段标准或者《生活垃圾焚烧污染控制标准》(GB18485—2001)的有关规定。利用油田采油过程中产生的油污泥(浮渣)的生产企业必须取得《危险废物综合经营许可证》。

(三) 以污水处理后产生的污泥为原料生产的干化污泥、燃料。生产原料中上述资源的比重不低于 90%。

(四) 以废弃的动物油、植物油为原料生产的饲料级混合油。饲料级混合油应达到《饲料级混合油》(NY/T 913-2004)规定的技术要求,生产原料中上述资源的比重不低于 90%。

(五) 以回收的废矿物油为原料生产的润滑油基础油、汽油、柴油等工业油料。生产企业必须取得《危险废物综合经营许可证》,生产原料中上述资源的比重不低于 90%。

(六) 以油田采油过程中产生的油污泥(浮渣)为原料生产的乳化油调和剂及防水卷材辅料产品。生产企业必须取得《危险废物综合经营许可证》,生产原料中上述资源的比重不低于 70%。

(七) 以人发为原料生产的档发。生产原料中 90%以上为人发。

四、对销售下列自产货物实行增值税即征即退 80%的政策

以三剩物、次小薪材和农作物秸秆等 3 类农林剩余物为原料生产的木(竹、秸秆)纤维板、木(竹、秸秆)刨花板,细木工板、活性炭、栲胶、水解酒精、炭棒;以沙柳为原料生产的箱板纸。

五、对销售下列自产货物实行增值税即征即退 50%的政策

(一)以蔗渣为原料生产的蔗渣浆、蔗渣刨花板及各类纸制品。生产原料中蔗渣所占比重不低于 70%。

(二)以粉煤灰、煤矸石为原料生产的氧化铝、活性硅酸钙。生产原料中上述资源的比重不低于 25%。

(三)利用污泥生产的污泥微生物蛋白。生产原料中上述资源的比重不低于 90%。

(四)以煤矸石为原料生产的瓷绝缘子、煅烧高岭土。其中瓷绝缘子生产原料中煤矸石所占比重不低于 30%，煅烧高岭土生产原料中煤矸石所占比重不低于 90%。

(五)以废旧电池、废感光材料、废彩色显影液、废催化剂、废灯泡(管)、电解废弃物、电镀废弃物、废线路板、树脂废弃物、烟尘灰、湿法泥、熔炼渣、河底淤泥、废旧电机、报废汽车为原料生产的金、银、钯、铈、铜、铅、汞、锡、铋、碲、铟、硒、铂族金属，其中综合利用危险废弃物的企业必须取得《危险废物经营许可证》。生产原料中上述资源的比重不低于 90%。

(六)以废塑料、废旧聚氯乙烯(PVC)制品、废橡胶制品及废铝塑复合纸包装材料为原料生产的汽油、柴油、废塑料(橡胶)油、石油焦、碳黑、再生纸浆、铝粉、汽车用改性再生专用料、摩托车用改性再生专用料、家电用改性再生专用料、管材用改性再生专用料、化纤用再生聚酯专用料(杂质含量低于 0.5 mg/g、水份含量低于 1%)、瓶用再生聚对苯二甲酸乙二醇酯(PET)树脂(乙醛质量分数小于等于 1ug/g)及再生塑料制品。生产原料中上述资源的比重不低于 70%。

上述废塑料综合利用生产企业必须通过 ISO9000、ISO14000 认证。

(七)以废弃天然纤维、化学纤维及其制品为原料生产的纤维纱及织布、无纺布、毡、粘合剂及再生聚酯产品。生产原料中上述资源的比重不低于 90%。

(八)以废旧石墨为原料生产的石墨异形件、石墨块、石墨粉和石墨增碳剂。生产原料中上述资源的比重不低于 90%。

六、本通知所述“三剩物”，是指采伐剩余物(指枝丫、树梢、树皮、树叶、树根及藤条、灌木等)、造材剩余物(指造材截头)和加工剩余物(指板皮、板条、木竹截头、锯沫、碎单板、木芯、刨花、木块、篾黄、边角余料等)。

“次小薪材”，是指次加工材(指材质低于针、阔叶树加工用原木最低等级但具有一定利用价值的次加工原木，其中东北、内蒙古地区按 LY/T1505—1999 标准执行，南方及其他地区按 LY/T1369—1999 标准执行)、小径材(指长度在 2 米以下或径级 8 厘米以下的小原木条、松木杆、脚手杆、杂木杆、短原木等)和薪材。

“农作物秸秆”，是指农业生产过程中，收获了粮食作物（指稻谷、小麦、玉米、薯类等）、油料作物（指油菜籽、花生、大豆、葵花籽、芝麻籽、胡麻籽等）、棉花、麻类、糖料、烟叶、药材、蔬菜和水果等以后残留的茎秆。

“蔗渣”，是指以甘蔗为原料的制糖生产过程中产生的含纤维 50%左右的固体废弃物。

“烟尘灰”，是指金属冶炼厂火法冶炼过程中，为保护环境经除尘器（塔）收集的粉灰状残料物。

“湿法泥”，是指湿法冶炼生产排出的污泥，经集中环保处置后产生的中和渣，且具有一定回收价值的污泥状废弃物。

“熔炼渣”，是指在铅、锡、铜、铋火法还原冶炼过程中，由于比重的差异，金属成分因比重大沉底形成金属锭，而比重较小的硅、铁、钙等化合物浮在金属表层形成的废渣。

七、本通知所称综合利用资源占生产原料的比重，除第三条第（一）项外，一律以重量比例计算，不得以体积比例计算。

八、增值税一般纳税人应单独核算综合利用产品的销售额。一般纳税人同时生产增值税应税产品和享受增值税即征即退产品而存在无法划分的进项税额时，按下列公式对无法划分的进项税额进行划分：

享受增值税即征即退产品应分摊的进项税额=当月无法划分的全部进项税额×当月享受增值税即征即退产品的销售额合计÷当月无法划分进项税额产品的销售额合计
增值税小规模纳税人应单独核算综合利用产品的销售额和应纳税额。

凡未单独核算资源综合利用产品的销售额和应纳税额的，不得享受本通知规定的退（免）税政策。

九、申请享受本通知规定的资源综合利用产品及劳务增值税优惠政策的纳税人，还应符合下列条件：

（一）纳税人生产、利用资源综合利用产品及劳务的建设项目已按照《中华人民共和国环境影响评价法》编制环境影响评价文件，且已获得经法律规定的审批部门批准同意。

（二）自 2010 年 1 月 1 日起，纳税人未因违反《中华人民共和国环境保护法》等环境保护法律法规受到刑事处罚或者县级以上环保部门相应的行政处罚。

（三）生产过程中如果排放污水的，其污水已接入污水处理设施，且生产排放达到《城镇污水处理厂污染物排放标准》（GB18918 - 2002）。

（四）申请享受本通知规定的资源综合利用产品，已送交由省级以上质量技术监督部门资质认定的产品质量检验机构进行质量检验，并已取得该机构出具的符合产品质量标准要求及本文件规定的生产工艺要求的检测报告。

（五）申请享受本通知规定的资源综合利用产品及劳务增值税优惠政策的，应当在初次申请时按照要求提交资源综合利用产品及劳务有关数据，报主管税务机关审核备案，并在以后每年 2 月 15 日前按照要求提交上一年度资源综合利用产品及劳务有关数据，报主管税务机关审核备案。具体数据要求和提交办法由财政部和国家税务总局另行通知。

十、各省、自治区、直辖市、计划单列市税务机关可根据本通知规定并结合各地实际情况，商同级财政部门制定资源综合利用产品及劳务增值税退（免）税管理办法，并报财政部、国家税务总局备案。

十一、本通知规定的增值税退（免）税事宜由主管税务机关按照现行有关规定办理。各级税务机关应采取严密措施加强对享受资源综合利用增值税优惠政策企业的动态监管，不定期对企业生产经营情况[包括本通知第九条第（五）项要求提交的数据]、纳税申报情况和退税申报情况的真实性进行核实。凡经核实纳税人有弄虚作假骗取享受本通知规定的增值税政策的，税务机关追缴其此前骗取的退税税款，并自纳税人发生上述违法违规行为年度起，取消其享受本通知规定增值税政策的资格，且纳税人三年内不得再次申请。

十二、本通知中所列各类国家标准、行业标准等，如在执行过程中有更新、替换，统一按新的国家标准、行业标准执行，财政部、国家税务总局不再另行发文明确。

十三、本通知第四条、第五条第（一）项规定的政策自 2011 年 1 月 1 日起执行；第一条、第二条、第三条和第五条其他款项规定的政策自 2011 年 8 月 1 日起执行。纳税人销售（提供）本通知规定的免税产品（劳务），如果已向购买方开具了增值税专用发票，应将专用发票追回后方可申请办理免税。凡专用发票无法追回的，一律按照规定征收增值税，不予免税。

十四、《财政部 国家税务总局关于以农林剩余物为原料的综合利用产品增值税政策的通知》（财税〔2009〕148 号）和《财政部 国家税务总局关于以蔗渣为原料生产综合利用产品增值税政策的补充通知》（财税〔2010〕114 号）自 2011 年 1 月 1 日起废止。

财政部 国家税务总局
二〇一一年十一月二十一日

Notice of the Ministry of Finance and the State Administration of Taxation on Adjusting and Improving the Value-added Tax Policies for Products and Services Generated from or Related to Comprehensive Utilization of Resources

Promulgating Institution: Ministry of Finance; State Administration of Taxation
Document Number: Cai Shui [2011] No.115
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Revision History: This document has been revised pursuant to the Notice of the Ministry of Finance and the State Administration of Taxation on the Pollutant Discharge Standards Applicable to Taxpayers Enjoying Preferential Value-added Tax Policies on Comprehensive Utilization of Resources (effective date: April 1, 2013) promulgated on April 1, 2013.

To Finance departments (bureaus), offices of the State Administration of Taxation and the finance commissioner's offices of the Ministry of Finance in all provinces, autonomous regions, municipalities directly under the Central Government and cities separately designated in the State Plan, and the Finance Bureau of the Xinjiang Production and Construction Corps:

With a view to deepening the implementation of the basic national policies of energy saving and environmental protection, vigorously developing circular economy, and accelerating the development of an energy-saving and environment-friendly society, upon the approval of the State Council, we decided to adjust and improve the value-added tax (VAT) policies for products generated from comprehensive utilization of agricultural and forestry residue resources, and add some products and services generated from or related to comprehensive utilization of resources that are eligible to enjoy the preferential VAT policies.

Relevant policies are hereby clarified as follows:

1. The sale of sand and gravel aggregate products that are self-produced with the use of construction (structural) wastes or coal gangue shall be exempt from VAT.

The proportion of construction (structural) wastes or coal gangue in the raw materials of such products shall not be less than 90%.

Among them, sand and gravel aggregate products made with construction (structural) wastes shall meet the technical requirements of the Recycled Coarse Aggregate for Concrete (GB/T25177-2010) and the Recycled Fine Aggregate for Concrete and Mortar (GB/T25176-2010); while sand and gravel aggregate products made with coal gangue shall meet the technical requirements of the Sand for Building (GB/T14684-2001) and the Pebbles and Crushed Stone for Building (GB/T14685-2001).

2. Waste treatment and sludge treatment and disposal services shall be exempt from VAT.

Waste treatment refers to the reduction, reclamation and hazard-free treatment of wastes by way of landfill, incineration, comprehensive treatment, recycling or other appropriate ways. Sludge treatment and disposal refers to the stabilization, reduction or hazard-free treatment and disposal of sludge generated from sewage treatment.

3. The sale of the following self-produced goods can receive an 100% VAT refund upon collection::

(1) Electricity and heat produced with the use of residual heat and pressure generated during industrial production.

Such electricity and heat shall be produced 100% from the said resources.

(2) Electricity, heat and fuel produced with the use of kitchen waste, animal dung, rice husks, peanut shells, corn cobs, oil tea camellia husks, cotton seed husks, three kinds of remainders, substandard small fuel wood, oil-bearing sewage, organic waste water, sludge generated after sewage treatment,

oily sludge (scum) generated during oil production in oil field, as well as marsh gas generated from fermentation of the aforesaid resources.

The proportion of the aforesaid resources in the raw materials of such products shall not be less than 80%; in case of production of fuel with the use of oily sludge (scum) generated during oil production in oil field, the proportion of such resources in the raw materials shall not be less than 60%.

If any biomass power project is involved, such project shall meet the requirements of the Provisions for Administration of Renewable Energy Power Generation (Fa Gai Neng Yuan [2006] No. 13) promulgated by the State Development and Reform Commission, and the production emissions thereof shall meet the first-stage standard as specified in the Emission Standard of Air Pollutants for Thermal Power Plants (GB13223-2003) or relevant provisions of the Standard for Pollution Control on the Municipal Solid Waste Incineration (GB18485-2001).

An enterprise utilizing oily sludge (scum) generated during oil production in oil field shall obtain a License for Operation of Hazardous Wastes.

(3) Dried sludge and fuel made with sludge generated from sewage treatment

The proportion of the aforesaid resources in the raw materials of such products shall not be less than 90%.

(4) Feed-grade blended oil made with waste animal oil or waste plant oil

The said feed-grade blended oil shall meet the technical requirements of the Feed-Grade Blended Oil (NY/T913-2004), and the proportion of the aforesaid resources in the raw materials of such products shall not be less than 90%.

(5) Lubricant base oil, gasoline, diesel and other industrial oils made with recycled waste mineral oils.

The enterprises concerned shall obtain a License for Operation of Hazardous Wastes, and the proportion of the aforesaid resources in the raw materials of such products shall not be less than 90%.

(6) Emulsifying agents for emulsified oils and waterproof sheet accessories made with oily sludge (scum) generated during oil production in oil field

The enterprises concerned shall obtain a License for Operation of Hazardous Wastes, and the proportion of the aforesaid resources in the raw materials of such products shall not be less than 70%.

(7) Grade hair made with human hair

The proportion of human hair in the raw materials of such products shall be more than 90%.

4. The sale of the following self-produced goods can receive an 80 percent VAT refund upon collection:

Wood (bamboo, straw) fiberboards, wood (bamboo, straw) particle boards, block boards, active carbon, tannin extracts, hydrolyzed alcohol and carbon rods made with agricultural and forestry residues, such as three kinds of remainders, substandard small fuel wood and crop straws; and cardboard paper made with salix mongolica.

5. The sale of the following self-produced goods can receive a 50 percent VAT refund upon collection:

(1) Bagasse pulp, bagasse particle boards and various paper products made with bagasse

The proportion of bagasse in the raw materials of such products shall not be less than 70%.

(2) Aluminum oxide and active calcium silicate made with fly ash or coal gangue

The proportion of the aforesaid resources in the raw materials of such products shall not be less than 25%.

(3) Sludge microbial protein made with sludge

The proportion of the aforesaid resources in the raw materials of such products shall not be less than 90%.

(4) Porcelain insulators and calcined kaolin made with coal gangue

Among them, the proportion of coal gangue in the raw materials of porcelain insulators shall not be

less than 30%, and the proportion of coal gangue in the raw materials of calcined kaolin shall not be less than 90%.

(5) Gold, silver, palladium, copper, lead, mercury, tin, bismuth, tellurium, indium, selenium and platinum group metals made with waste or used batteries, waste photosensitive materials, waste color developing solution, waste catalyst, waste lamp bulbs (fluorescent lamps), electrolyte wastes, electroplating wastes, waste circuit boards, resin wastes, smoke and dust, sludge from hydrometallurgical process, smelting slag, river-bottom silt, waste or used electric machinery or scrapped automobiles. The enterprises making comprehensive utilization of such hazardous wastes shall obtain a License for Operation of Hazardous Wastes.

The proportion of the aforesaid resources in the raw materials of such products shall not be less than 90%.

The proportion of the aforesaid resources in the raw materials of such products shall not be less than 70%.

An enterprise making comprehensive utilization of the aforesaid waste plastics shall pass the ISO 9000 and ISO 14000 certification.

(6) Gasoline, diesel, waste plastic (rubber) oil, petroleum coke, carbon black, recycled pulp, aluminum powder, modified special compounds of recycled materials for automobiles, modified special compounds of recycled materials for motorcycles, modified special compounds of recycled materials for household appliances, modified special compounds of recycled materials for tubing, special compounds of recycled polyester for chemical fiber (where the impurity content shall be not less than 0.5 mg/g and the moisture content not less than 1%), recycled PET (polyethylene terephthalate) resin (where the mass fraction of acetaldehyde shall not be higher than 1ug/g) for bottles and recycled plastic products made with waste plastics, waste or used PVC products, waste rubber products or waste aluminum-plastic composite wrapping papers.

(7) Fiber yarn, woven fabric, non-woven fabric, felt, adhesives and recycled polyester products made with waste natural fiber, chemical fiber or their products.

The proportion of the aforesaid resources in the raw materials of such products shall not be less than 90%.

(8) Special-shaped graphite parts, graphite blocks, graphite powder and graphite carburant made with waste or used graphite.

The proportion of the aforesaid resources in the raw materials of such products shall not be less than 90%.

6. For the purposes of this Notice, “three kinds of remainders” refer to logging remainders (such as twigs, tree tips, bark, tree leaves, tree roots, canes, bushes and etc.), bucking remainders (such as end cuttings from bucking), and processing remainders (such as slabs, strips, wood and bamboo end cuttings, sawdust, crushed veneer, heart wood, wood shavings, wood block, inner skin of bamboo stems, leftovers and etc.).

“Substandard small fuel wood” mentioned herein refers to substandard logs that have been processed, the grade of which is lower than the minimum grade of logs processed with coniferous trees or broadleaf trees qualified, but still have certain value in use, among them, those in the northeast area and Inner Mongolia shall observe the Standard LY/T1505-1999, and those in the southern area and other areas shall observe the Standard LY/T1369-1999; small-diameter wood (referring to small timber, pine holes, scaffold holes, miscellaneous wood and short logs, the length of which is less than 2m or the diameter of which is less than 8cm); and fuel wood.

“Crop straws” refer to straws left over after harvest of grain crops (such as paddy, wheat, corn, tuber crops, etc.), oil crops (such as rapeseed, peanut, soybean, sunflower seed, sesame seed, linseed and etc.), cotton, crude fiber crops, sugar crops, tobacco leaves, medicinal materials, vegetables and fruits during agricultural production.

“Bagasse” refers to solid wastes with a fiber content of about 50% generated during sugar refinery with sugar canes as the raw material.

“Smoke and dust” refers to powder and ash-shaped residues collected through dusters (dust collection

tower) for the purpose of environmental protection during the pyrometallurgical process in metal smelteries.

“Sludge from hydrometallurgical process” refers to neutral slag in the form of sludge-shaped wastes that are generated after centralized environment-friendly treatment of sludge discharged during hydrometallurgical process, with certain recoverable value.

“Smelting slag” refers to the waste residues formed by silicon, iron, calcium and other compounds of low specific gravity that float on the surface of metal due to differences in specific gravity during the pyrometallurgical process of lead, tin, copper and bismuth, while the metal substances deposit and form metal ingots due to their high specific gravity.

7. For the purposes of this Notice, the proportion of comprehensively utilized resources in raw materials shall be calculated at weight ratio but not volume ratio, except for those in the Paragraph 1 of Article 3 of this Notice.

8. A general taxpayer of VAT shall separately account for the sales of its products generated from comprehensive utilization of resources.

If input VAT of a general taxpayer can not be classified because the taxpayer produces VAT taxable products and products enjoying VAT refund upon collection concurrently, such input VAT shall be classified according to the following formula:

Input VAT allocable to products enjoying VAT refund upon collection = total input VAT unclassifiable in the current month X Total sales of products enjoying VAT refund upon collection in the current month / Total sales of products on which the input VAT is unclassifiable in the current month.

A small scale taxpayer of VAT shall separately account for the sales and tax amount payable of its products generated from comprehensive utilization of resources.

Small scale taxpayers who fail to separately account for the sales of their products generated from comprehensive utilization of resources shall not be entitled to the tax rebate (exemption) policies provided in this Notice.

9. A taxpayer who applies for enjoying the preferential VAT policies for products and services generated from or related to comprehensive utilization of resources provided in this Notice shall meet the following conditions:

(1) The taxpayer has prepared the environmental impact assessment documents for its construction project for products or services generated from or related to comprehensive utilization of resources in accordance with the provisions of the Law of the People’s Republic of China on Environmental Impact Assessment, and such documents have been approved by the examination and approval authorities stipulated by the relevant laws.

(2) Since January 1, 2010, the taxpayer has not been subjected to any criminal punishment or administrative penalty by any environmental protection authority at county level or above due to violation of the Law of the People’s Republic of China on Environmental Protection or other laws or regulations on environmental protection.

(3) In case there’s sewage discharged during the production process of the taxpayer, the sewage shall be discharged to relevant sewage treatment facilities and its discharge shall meet the Discharge Standard of Pollutants for Municipal Sewage Treatment Plants (GB18918-2002).

(4) The products generated from comprehensive utilization of resources for which that the taxpayers apply for enjoying the preferential VAT policies provided in this Notice shall have been submitted to a product quality inspection agency certified by a quality and technical supervision authority at the provincial level or above for quality inspection, and shall have obtained a test report certifying that the products meet the requirements of relevant product quality standards and the requirements for production technology stipulated herein.

(5) The taxpayer who applies for enjoying the preferential VAT policies for products and services generated from or related to comprehensive utilization of resources provided in this Notice shall submit relevant data about its products and services generated from or related to comprehensive utilization of resources to the competent tax authorities for examination and record-filing according to

relevant provisions when it files such application for the first time, and submit relevant data for the preceding year about its products and services generated from or related to comprehensive utilization of resources to the competent tax authorities for examination and record-filing according to relevant provisions prior to February 15 of each subsequent year.

The Ministry of Finance and the State Administration of Taxation will give a separate notice on specific requirements for such data and the method for the submission of such data.

10. Tax authorities of all provinces, autonomous regions, municipalities directly under the Central Government and cities separately designated in the State Plan may, through consultation with finance departments of the same level, formulate the administrative measures for VAT rebate (exemption) of products and services generated from or related to comprehensive utilization of resources, in accordance with the provisions of this Notice and in light of local conditions, and file such administrative measures with the Ministry of Finance and the State Administration of Taxation for the record.

11. The VAT rebate (exemption) specified in this Notice shall be handled by competent tax authorities according to related existing provisions.

Tax authorities at all levels shall take strict measures to enhance dynamic monitoring of enterprises enjoying the preferential VAT policies for comprehensive utilization of resources, and irregularly verify truthfulness of the production and operating conditions (including the data submitted in accordance with the requirements in Item 5 of Article 9 hereof) of these enterprises, and their tax declaration and application for tax rebates.

If it is verified that any taxpayer has obtained the eligibility to enjoy the preferential VAT policies provided in this Notice through fraud and deception, the tax authority shall recover the tax rebates obtained by the taxpayer through fraud and deception, and disqualify it from enjoying the VAT policies provided in this Notice commencing from the year in which the taxpayer committed such illegal acts, or from applying for such eligibility within three years.

12. In case of any updating or substitution of various national or industrial standards as described in this Notice, such new national and industrial standards shall prevail, and the Ministry of Finance and the State Administration of Taxation will give no further notice regarding these issues

13. The policies provided in Article 4 and Paragraph 1 of Article 5 hereof shall come into effect on January 1, 2011; while the policies provided in Articles 1, 2 and 3 and other paragraphs of Article 5 shall come into effect on August 1, 2011.

If a taxpayer has issued a special VAT invoice to a purchaser for any tax-free product (service) specified in this Notice, the taxpayer shall not apply for tax exemption for such product (service) until it retrieves such special invoice.

If such invoice can not be retrieved, VAT shall be levied on the products or services according to relevant provisions and no tax exemption shall be granted.

14. The Notice of the Ministry of Finance and the State Administration of Taxation on Value-added Tax Policies for Products Generated from Comprehensive Utilization of Agricultural and Forestry Residues (Cai Shui [2009] No. 148) and the Supplementary Notice of the Ministry of Finance and the State Administration of Taxation on Value-added Tax Policies for Products Generated from Comprehensive Utilization of Bagasse (Cai Shui [2011] No. 114) shall be repealed on January 1, 2011.

Ministry of Finance
State Administration of Taxation
November 21, 2011

关于印发《资源综合利用产品和劳务增值税优惠目录》的通知

发文机关： 财政部,国家税务总局

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关于印发《资源综合利用产品和劳务增值税优惠目录》的通知

财税〔2015〕78 号

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局，新疆生产建设兵团财务局：

为了落实国务院精神，进一步推动资源综合利用和节能减排，规范和优化增值税政策，决定对资源综合利用产品和劳务增值税优惠政策进行整合和调整。现将有关政策统一明确如下：

一、纳税人销售自产的资源综合利用产品和提供资源综合利用劳务（以下称销售综合利用产品和劳务），可享受增值税即征即退政策。具体综合利用的资源名称、综合利用产品和劳务名称、技术标准和相关条件、退税比例等按照本通知所附《资源综合利用产品和劳务增值税优惠目录》（以下简称《目录》）的相关规定执行。

二、纳税人从事《目录》所列的资源综合利用项目，其申请享受本通知规定的增值税即征即退政策时，应同时符合下列条件：

（一）属于增值税一般纳税人。

（二）销售综合利用产品和劳务，不属于国家发展改革委《产业结构调整指导目录》中的禁止类、限制类项目。

（三）销售综合利用产品和劳务，不属于环境保护部《环境保护综合名录》中的“高污染、高环境风险”产品或者重污染工艺。

（四）综合利用的资源，属于环境保护部《国家危险废物名录》列明的危险废物的，应当取得省级及以上环境保护部门颁发的《危险废物经营许可证》，且许可经营范围包括该危险废物的利用。

(五) 纳税信用等级不属于税务机关评定的 C 级或 D 级。

纳税人在办理退税事宜时,应向主管税务机关提供其符合本条规定的上述条件以及《目录》规定的技术标准和相关条件的书面声明材料,未提供书面声明材料或者出具虚假材料的,税务机关不得给予退税。

三、已享受本通知规定的增值税即征即退政策的纳税人,自不符合本通知第二条规定的条件以及《目录》规定的技术标准和相关条件的次月起,不再享受本通知规定的增值税即征即退政策。

四、已享受本通知规定的增值税即征即退政策的纳税人,因违反税收、环境保护的法律法规受到处罚(警告或单次 1 万元以下罚款除外)的,自处罚决定下达的次月起 36 个月内,不得享受本通知规定的增值税即征即退政策。

五、纳税人应当单独核算适用增值税即征即退政策的综合利用产品和劳务的销售额和应纳税额。未单独核算的,不得享受本通知规定的增值税即征即退政策。

六、各省、自治区、直辖市、计划单列市税务机关应于每年 2 月底之前在其网站上,将本地区上一年度所有享受本通知规定的增值税即征即退政策的纳税人,按下列项目予以公示:纳税人名称、纳税人识别号,综合利用的资源名称、数量,综合利用产品和劳务名称。

七、本通知自 2015 年 7 月 1 日起执行。《财政部 国家税务总局关于资源综合利用及其他产品增值税政策的通知》(财税〔2008〕156 号)、《财政部 国家税务总局关于资源综合利用及其他产品增值税政策的补充的通知》(财税〔2009〕163 号)、《财政部 国家税务总局关于调整完善资源综合利用及劳务增值税政策的通知》(财税〔2011〕115 号)、《财政部 国家税务总局关于享受资源综合利用增值税优惠政策的纳税人执行污染物排放标准的通知》(财税〔2013〕23 号)同时废止。上述文件废止前,纳税人因主管部门取消《资源综合利用认定证书》,或者因环保部门不再出具环保核查证明文件的原因,未能办理相关退(免)税事宜的,可不以《资源综合利用认定证书》或环保核查证明文件作为享受税收优惠政策的条件,继续享受上述文件规定的优惠政策。

财政部 国家税务总局
2015 年 6 月 12 日

附件:资源综合利用产品和劳务增值税优惠目录

附件：

资源综合利用产品和劳务增值税优惠目录

类别	序号	综合利用的资源名称	综合利用产品和劳务名称	技术标准和相关条件	退税比例
一、共、伴生矿产资源	1.1	油母页岩	页岩油	产品原料 95%以上来自所列资源。	70%
	1.2	煤炭开采过程中产生的煤层气（煤矿瓦斯）	电力	产品燃料 95%以上来自所列资源。	100%
	1.3	油田采油过程中产生的油污泥（浮渣）	乳化油调和剂、防水卷材辅料产品	产品原料 70%以上来自所列资源。	70%
二、废渣、废水（液）、废气	2.1	废渣	砖瓦（不含烧结普通砖）、砌块、陶粒、墙板、管材（管桩）、混凝土、砂浆、道路井盖、道路护栏、防火材料、耐火材料（镁铬砖除外）、保温材料、矿（岩）棉、微晶玻璃、U 型玻璃	产品原料 70%以上来自所列资源。	70%
	2.2	废渣	水泥、水泥熟料	1. 42.5 及以上等级水泥的原料 20%以上来自所列资源，其他水泥、水泥熟料的原料 40%以上来自所列资源； 2. 纳税人符合《水泥工业大气污染物排放标准》（GB4915—2013）规定的技术要求。	70%

类别	序号	综合利用的资源名称	综合利用产品和劳务名称	技术标准和相关条件	退税比例
	2.3	建（构）筑废物、煤矸石	建筑砂石骨料	1. 产品原料 90%以上来自所列资源； 2. 产品以建（构）筑废物为原料的，符合《混凝土用再生粗骨料》（GB/T 25177-2010）或《混凝土和砂浆用再生细骨料》（GB/T 25176-2010）的技术要求；以煤矸石为原料的，符合《建设用砂》（GB/T 14684-2011）或《建设用卵石、碎石》（GB/T 14685-2011）规定的技术要求。	50%
	2.4	粉煤灰、煤矸石	氧化铝、活性硅酸钙、瓷绝缘子、煅烧高岭土	氧化铝、活性硅酸钙生产原料 25%以上来自所列资源，瓷绝缘子生产原料中煤矸石所占比重 30%以上，煅烧高岭土生产原料中煤矸石所占比重 90%以上。	50%
	2.5	煤矸石、煤泥、石煤、油母页岩	电力、热力	1. 产品燃料 60%以上来自所列资源； 2. 纳税人符合《火电厂大气污染物排放标准》（GB13223—2011）和国家发展改革委、环境保护部、工业和信息化部《电力（燃煤发电企业）行业清洁生产评价指标体系》规定的技术要求。	50%
	2.6	氧化铝赤泥、电石渣	氧化铁、氢氧化钠溶液、铝酸钠、铝酸三钙、脱硫剂	1. 产品原料 90%以上来自所列资源； 2. 生产过程中不产生二次废渣。	50%
	2.7	废旧石墨	石墨异形件、石墨块、石墨粉、石墨增碳剂	1. 产品原料 90%以上来自所列资源； 2. 纳税人符合《工业炉窑大气污染物排放标准》（GB9078-1996）规定的技术要求。	50%
	2.8	垃圾以及利用垃圾发酵产生的沼气	电力、热力	1. 产品燃料 80%以上来自所列资源； 2. 纳税人符合《火电厂大气污染物排放标准》（GB13223-2011）或《生活垃圾焚烧污染控制标准》（GB18485—2014）规定的技术要求。	100%
	2.9	退役军用发射药	涂料用硝化棉粉	产品原料 90%以上来自所列资源。	50%

类别	序号	综合利用的资源名称	综合利用产品和劳务名称	技术标准和相关条件	退税比例
	2.10	废旧沥青混凝土	再生沥青混凝土	1. 产品原料 30%以上来自所列资源； 2. 产品符合《再生沥青混凝土》（GB/T 25033-2010）规定的技术要求。	50%
	2.11	蔗渣	蔗渣浆、蔗渣刨花板和纸	1. 产品原料 70%以上来自所列资源； 2. 生产蔗渣浆及各类纸的纳税人符合国家发展改革委、环境保护部、工业和信息化部《制浆造纸行业清洁生产评价指标体系》规定的技术要求。	50%
	2.12	废矿物油	润滑油基础油、汽油、柴油等工业油料	1. 产品原料 90%以上来自所列资源； 2. 纳税人符合《废矿物油回收利用污染控制技术规范》（HJ 607-2011）规定的技术要求。	50%
	2.13	环己烷氧化废液	环氧环己烷、正戊醇、醇醚溶剂	1. 产品原料 90%以上来自所列资源； 2. 纳税人必须通过 ISO9000、ISO14000 认证。	50%
	2.14	污水处理厂出水、工业排水（矿井水）、生活污水、垃圾处理厂渗透（滤）液等	再生水	1. 产品原料 100%来自所列资源； 2. 产品符合《再生水水质标准》（SL368—2006）规定的技术要求。	50%
	2.15	废弃酒糟和酿酒底锅水，淀粉、粉丝加工废液、废渣	蒸汽、活性炭、白炭黑、乳酸、乳酸钙、沼气、饲料、植物蛋白	产品原料 80%以上来自所列资源。	70%
	2.16	含油污水、有机废水、污水处理后产生的污泥，油田采油过程中产生的油污泥（浮渣），包括利用上述资源发酵产生的沼气	微生物蛋白、干化污泥、燃料、电力、热力	产品原料或燃料 90%以上来自所列资源，其中利用油田采油过程中产生的油污泥（浮渣）生产燃料的，原料 60%以上来自所列资源。	70%
	2.17	煤焦油、荒煤气（焦炉煤气）	柴油、石脑油	1. 产品原料 95%以上来自所列资源； 2. 纳税人必须通过 ISO9000、ISO14000 认证。	50%

类别	序号	综合利用的资源名称	综合利用产品和劳务名称	技术标准和相关条件	退税比例
	2.18	燃煤发电厂及各类工业企业生产过程中产生的烟气、高硫天然气	石膏、硫酸、硫酸铵、硫磺	1. 产品原料 95% 以上来自所列资源； 2. 石膏的二水硫酸钙含量 85%以上，硫酸的浓度 15%以上，硫酸铵的总氮含量 18%以上。	50%
	2.19	工业废气	高纯度二氧化碳、工业氢气、甲烷	1. 产品原料 95% 以上来自所列资源； 2. 高纯度二氧化碳产品符合（GB10621—2006），工业氢气产品符合（GB/T3634.1-2006），甲烷产品符合（HG/T 3633-1999）规定的技术要求。	70%
	2.20	工业生产过程中的余热、余压	电力、热力	产品原料 100% 来自所列资源。	100%
三、再生资源	3.1	废旧电池及其拆解物	金属及镍钴锰氢氧化物、镍钴锰酸锂、氯化钴	1.产品原料中 95% 以上利用上述资源； 2.镍钴锰氢氧化物符合《镍、钴、锰三元素复合氢氧化物》（GB/T26300-2010）规定的技术要求。	30%
	3.2	废显（定）影液、废胶片、废像纸、废感光剂等废感光材料	银	1.产品原料 95% 以上来自所列资源； 2.纳税人必须通过 ISO9000、ISO14000 认证。	30%
	3.3	废旧电机、废旧电线电缆、废铝制易拉罐、报废汽车、报废摩托车、报废船舶、废旧电器电子产品、废旧太阳能光伏器件、废旧灯泡（管），及其拆解物	经冶炼、提纯生产的金属及合金（不包括铁及铁合金）	1.产品原料 70% 来自所列资源； 2.法律、法规或规章对相关废旧产品拆解规定了资质条件的，纳税人应当取得相应的资质。	30%
	3.4	废催化剂、电解废弃物、电镀废弃物、废旧线路板、烟尘灰、湿法泥、熔炼渣、线路板蚀刻废液、锡箔纸灰	经冶炼、提纯或化合生产的金属、合金及金属化合物（不包括铁及铁合金），冰晶石	1.产品原料 70% 来自所列资源； 2.纳税人必须通过 ISO9000、ISO14000 认证。	30%

类别	序号	综合利用的资源名称	综合利用产品和劳务名称	技术标准和相关条件	退税比例
	3.5	报废汽车、报废摩托车、报废船舶、废旧电器电子产品、废旧农机具、报废机器设备、废旧生活用品、工业边角余料、建筑拆解物等产生或拆解出来的废钢铁	炼钢炉料	1.产品原料 95%以上来自所列资源； 2.炼钢炉料符合《废钢铁》（GB4223-2004）规定的技术要求； 3.法律、法规或规章对相关废旧产品拆解规定了资质条件的，纳税人应当取得相应的资质； 4.纳税人符合工业和信息化部《废钢铁加工行业准入条件》的相关规定； 5.炼钢炉料的销售对象应为符合工业和信息化部《钢铁行业规范条件》或《铸造行业准入条件》并公告的钢铁企业或铸造企业。	30%
	3.6	稀土产品加工废料，废弃稀土产品及拆解物	稀土金属及稀土氧化物	1.产品原料 95%以上来自所列资源； 2.纳税人符合国家发展改革委、环境保护部、工业和信息化部《稀土冶炼行业清洁生产评价指标体系》规定的技术要求。	30%
	3.7	废塑料、废旧聚氯乙烯（PVC）制品、废铝塑（纸铝、纸塑）复合纸包装材料	汽油、柴油、石油焦、碳黑、再生纸浆、铝粉、塑木（木塑）制品、（汽车、摩托车、家电、管材用）改性再生专用料、化纤用再生聚酯专用料、瓶用再生聚对苯二甲酸乙二醇酯（PET）树脂及再生塑料制品	1.产品原料 70%以上来自所列资源； 2.化纤用再生聚酯专用料杂质含量低于 0.5 mg/g、水分含量低于 1%，瓶用再生聚对苯二甲酸乙二醇酯（PET）树脂乙醛质量分数小于等于 1ug/g； 3.纳税人必须通过 ISO9000、ISO14000 认证。	50%
	3.8	废纸、农作物秸秆	纸浆、秸秆浆和纸	1. 产品原料 70%以上来自所列资源； 2. 废水排放符合《制浆造纸工业水污染物排放标准》（GB3544-2008）规定的技术要求； 3. 纳税人符合《制浆造纸行业清洁生产评价指标体系》规定的技术要求；	50%

类别	序号	综合利用的资源名称	综合利用产品和劳务名称	技术标准和相关条件	退税比例
				4. 纳税人必须通过 ISO9000、ISO14000 认证。	
	3. 9	废旧轮胎、废橡胶制品	胶粉、翻新轮胎、再生橡胶	1. 产品原料 95%以上来自所列资源； 2. 胶粉符合（GB/T19208—2008）规定的技术要求；翻新轮胎符合（GB7037—2007）、（GB14646—2007）或（HG/T3979—2007）规定的技术要求；再生橡胶符合（GB/T13460—2008）规定的技术要求； 3. 纳税人必须通过 ISO9000、ISO14000 认证。	50%
	3. 10	废弃天然纤维、化学纤维及其制品	纤维纱及织布、无纺布、毡、粘合剂及再生聚酯产品	产品原料 90%以上来自所列资源。	50%
	3. 11	人发	档发	产品原料 90%以上来自所列资源。	70%
	3. 12	废玻璃	玻璃熟料	1. 产品原料 95%以上来自所列资源； 2. 产品符合《废玻璃分类》（SB/T 10900-2012）的技术要求； 3. 纳税人符合《废玻璃回收分拣技术规范》（SB/T11108-2014）规定的技术要求。	50%
四、农林剩余物及其他	4. 1	餐厨垃圾、畜禽粪便、稻壳、花生壳、玉米芯、油茶壳、棉籽壳、三剩物、次小薪材、农作物秸秆、蔗渣，以及利用上述资源发酵产生的沼气	生物质压块、沼气等燃料，电力、热力	1. 产品原料或者燃料 80%以上来自所列资源； 2. 纳税人符合《锅炉大气污染物排放标准》（GB13271-2014）、《火电厂大气污染物排放标准》（GB13223—2011）或《生活垃圾焚烧污染控制标准》（GB18485—2001）规定的技术要求。	100%

类别	序号	综合利用的资源名称	综合利用产品和劳务名称	技术标准和相关条件	退税比例
	4.2	三剩物、次小薪材、农作物秸秆、沙柳	纤维板、刨花板，细木工板、生物炭、活性炭、栲胶、水解酒精、纤维素、木质素、木糖、阿拉伯糖、糠醛、箱板纸	产品原料 95%以上来自所列资源。	70%
	4.3	废弃动物油和植物油	生物柴油、工业级混合油	1. 产品原料 70%以上来自所列资源； 2. 工业级混合油的销售对象须为化工企业。	70%
五、资源综合利用劳务	5.1	垃圾处理、污泥处理处置劳务			70%
	5.2	污水处理劳务		污水经加工处理后符合《城镇污水处理厂污染物排放标准》（GB18918—2002）规定的技术要求或达到相应的国家或地方水污染物排放标准中的直接排放限值。	70%
	5.3	工业废气处理劳务		经治理、处理后符合《大气污染物综合排放标准》（GB 16297-1996）规定的技术要求或达到相应的国家或地方水污染物排放标准中的直接排放限值。	70%

备注：

1. 概念和定义。

“纳税人”，是指从事表中所列的资源综合利用项目的增值税一般纳税人。

“废渣”，是指采矿选矿废渣、冶炼废渣、化工废渣和其他废渣。其中，采矿选矿废渣，是指在矿产资源开采加工过程中产生的煤矸石、粉末、粉尘和污泥；冶炼废渣，是指转炉渣、电炉渣、铁合金炉渣、氧化铝赤泥和有色金属灰渣，但不包括高炉水渣；化工废渣，是指硫铁矿渣、硫铁矿煅烧渣、硫酸渣、硫石膏、磷石膏、磷矿煅烧渣、含氰废渣、电石渣、磷肥渣、硫磺渣、碱渣、含钡废渣、铬渣、盐泥、总溶剂渣、黄磷渣、柠檬酸渣、脱硫石膏、氟石膏、钛石膏和废石膏模；其他废渣，是指粉煤灰、燃煤炉渣、江河（湖、海、渠）道淤泥、淤沙、建筑垃圾、废玻璃、污水处理厂处理污水产

生的污泥。

“蔗渣”，是指以甘蔗为原料的制糖生产过程中产生的含纤维 50%左右的固体废弃物。

“再生水”，是指对污水处理厂出水、工业排水（矿井水）、生活污水、垃圾处理厂渗透（滤）液等水源进行回收，经适当处理后达到一定水质标准，并在一定范围内重复利用的水资源。

“冶炼”，是指通过焙烧、熔炼、电解以及使用化学药剂等方法把原料中的金属提取出来，减少金属中所含的杂质或增加金属中某种成分，炼成所需要的金属。冶炼包括火法冶炼、湿法提取或电化学沉积。

“烟尘灰”，是指金属冶炼厂火法冶炼过程中，为保护环境经除尘器（塔）收集的粉灰状及泥状残料物。

“湿法泥”，是指湿法冶炼生产排出的污泥，经集中环保处置后产生的中和渣，且具有一定回收价值的污泥状废弃物。

“熔炼渣”，是指有色金属火法冶炼过程中，由于比重的差异，金属成分因比重大沉底形成金属锭，而比重较小的硅、铁、钙等化合物浮在金属表层形成的废渣。

“农作物秸秆”，是指农业生产过程中，收获了粮食作物（指稻谷、小麦、玉米、薯类等）、油料作物（指油菜籽、花生、大豆、葵花籽、芝麻籽、胡麻籽等）、棉花、麻类、糖料、烟叶、药材、花卉、蔬菜和水果等以后残留的茎秆。

“三剩物”，是指采伐剩余物（指枝丫、树梢、树皮、树叶、树根及藤条、灌木等）、造材剩余物（指造材截头）和加工剩余物（指板皮、板条、木竹截头、锯沫、碎单板、木芯、刨花、木块、篾黄、边角余料等）。

“次小薪材”，是指次加工材（指材质低于针、阔叶树加工用原木最低等级但具有一定利用价值的次加工原木，按《次加工原木》（LY / T1369—2011）标准执行）、小径材（指长度在 2 米以下或径级 8 厘米以下的小原木条、松木杆、脚手杆、杂木杆、短原木等）和薪材。

“垃圾”，是指城市生活垃圾、农作物秸秆、树皮废渣、污泥、合成革及化纤废弃物、病死畜禽等养殖废弃物等垃圾。

“垃圾处理”，是指运用填埋、焚烧、综合处理和回收利用等形式，对垃圾进行减量化、资源化和无害化处理处置的业务。

“污水处理”，是指将污水（包括城镇污水和工业废水）处理后达到《城镇污水处理厂污染物排放标准》（GB18918-2002），或达到相应的国家或地方水污染物排放标准中的直接排放限值的业务。其中，城镇污水是指城镇居民生活污水，机关、学校、医院、商业服务机构及各种公共设施排水，以及允许排入城镇污水收集系统的工业废水和初期雨水。工业废水是指工业生产过程中产生的，不允许排入城镇污水收集系统的废水和废液。

“污泥处理处置”，是指对污水处理后产生的污泥进行稳定化、减量化和无害化处理处置的业务。

2. 综合利用的资源比例计算方式。

(1) 综合利用的资源占生产原料或者燃料的比重，以重量比例计算。其中，水泥、水泥熟料原料中掺兑废渣的比重，按以下方法计算：

①对经生料烧制和熟料研磨阶段生产的水泥，其掺兑废渣比例计算公式为：掺兑废渣比例 = $(\text{生料烧制阶段掺兑废渣数量} + \text{熟料研磨阶段掺兑废渣数量}) \div (\text{除废渣以外的生料数量} + \text{生料烧制和熟料研磨阶段掺兑废渣数量} + \text{其他材料数量}) \times 100\%$ ；

②对外购水泥熟料采用研磨工艺生产的水泥，其掺兑废渣比例计算公式为：掺兑废渣比例 = $\text{熟料研磨阶段掺兑废渣数量} \div (\text{熟料数量} + \text{熟料研磨阶段掺兑废渣数量} + \text{其他材料数量}) \times 100\%$ ；

③对生料烧制的水泥熟料，其掺兑废渣比例计算公式为：掺兑废渣比例 = $\text{生料烧制阶段掺兑废渣数量} \div (\text{除废渣以外的生料数量} + \text{生料烧制阶段掺兑废渣数量} + \text{其他材料数量}) \times 100\%$ 。

(2) 综合利用的资源为余热、余压的，按其占生产电力、热力消耗的能源比例计算。

3. 表中所列综合利用产品，应当符合相应的国家或行业标准。既有国家标准又有行业标准的，应当符合相对高的标准；没有国家标准或行业标准的，应当符合按规定向质量技术监督部门备案的企业标准。

表中所列各类国家标准、行业标准，如在执行过程中有更新、替换，统一按最新的国家标准、行业标准执行。

4. 表中所称“以上”均含本数。

**Notice of Ministry of Finance and State Administration of Taxation to
Print and Issue Catalogue of Products and Labour Services with
Comprehensive Utilization of Resources**

Issued by: Ministry of Finance of the People's Republic of China and State Administration of Taxation

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Document No.: Cai Shui (2015) No. 78

**Notice of Ministry of Finance and State Administration of Taxation to Print and
Issue Catalogue of Products and Labour Services with Comprehensive Utilization
of Resources**

Cai Shui [2015] No. 78

To financial bureaus of all provinces, autonomous regions, municipalities and municipalities with independent planning status, State Administration of Taxation and Finance Bureau of Xinjiang Production and Construction Corps.,

To implement the spirit of the State Council of the People's Republic of China, promote comprehensive utilization of resources and energy-saving and emission-reduction further, regulate and optimize VAT policy, the preferential policy of resources comprehensive utilization products and VAT are hereby integrated and adjusted. The relevant policies are hereby listed uniformly below:

I. The tax payers who sell self-produced resources comprehensive utilization products and provide resources comprehensive utilization labors (hereinafter referred to as "selling the Products and Labors") can enjoy drawback policy of VAT. For specific name of resources utilized comprehensively, Products and Labors, technical standard, relevant conditions and drawback proportion, see *Directory of Resources Comprehensive Utilization Products and Labor VAT Favors* (hereinafter referred to as "this *Directory*") in this notice.

II. The tax payers dealing with the resources comprehensive utilization projects as stated in this *Directory* should meet the conditions set forth below when applying for drawback policy of VAT regulated in this notice:

(i) The taxpayer is a general taxpayer of VAT.

(ii) The Products and Labors are neither prohibited nor restricted in *Directory Catalogue on Readjustment of Industrial Structure* issued by National Development and Reform Commission.

(iii) The Products and Labors are not included in "high pollution and high environmental risk" products or heavy pollution process in *Environmental Protection Comprehensive Directory* issued by Ministry of Environmental Protection of the People's Republic of China.

(iv) If the resources utilized comprehensively belong to hazardous wastes listed in *National Hazardous Waste Inventory* of Ministry of Environmental Protection of the People's Republic of China, the *Operation License for Hazardous Waste* issued by provincial environmental protection department or above should be obtained and the scope of business should cover utilization for the hazardous wastes.

(v) The tax credit is not ranked as Grade C or D according to tax authorities.

If dealing with drawback matters, the taxpayer should provide administrative tax authority with the written statements which can demonstrate the taxpayer meets the conditions above and technical standard and relevant conditions in this *Directory*; where the taxpayer fails to provide written statement or provides false data, the administrative tax authority can refuse to deal with drawback matters.

III. The taxpayer who has enjoyed drawback policy of VAT listed in this notice should no longer enjoy drawback policy of VAT listed herein from the second month upon failure in meeting Article 2 hereof, technical standard and relevant conditions regulated in this *Directory*.

IV. Where any taxpayer who has enjoyed drawback policy of VAT is punished due to violation for laws or regulations regarding taxation or environmental protection (except for warning or single penalty under RMB 10,000), the taxpayer is not allowed to enjoy drawback policy of VAT listed in this notice within 36 months from second month upon distribution of punishment.

V. The taxpayer should calculate the sales volume and tax amount payable of the Products and Labors that are applicable to drawback policy of VAT independently. In case of failure in making individual account, the taxpayer cannot enjoy drawback policy of VAT listed in this notice.

VI. The tax authorities of all provinces, autonomous regions, municipalities and with independent planning status should publicize all taxpayers who enjoy drawback policy of VAT listed in this notice at the region last year according to items below prior to the end of Februarys on their official websites: name of taxpayer, identification number of taxpayer, name and quantity of resources utilized comprehensively, name of products and labors utilized comprehensively.

VII. This notice will be implemented as of July 1, 2015 when *Notice of the Ministry of Finance and the State Administration of Taxation on the Value-Added Tax on Products with Resources Utilized Comprehensively and Other Products* (Cai Shui [2008] No. 156), *Supplementary Notice of the Ministry of Finance and the State Administration of Taxation on Policies regarding the Value-added Tax on Products with Resources Utilized Comprehensively and Other Products* (Cai Shui [2009] No. 163), *Notice of the Ministry of Finance and the State Administration of Taxation on Adjusting and Improving the Value-added Tax Policy for Products and Labor Services Involved in the Comprehensive Utilization of Resources* (Cai Shui [2011] No. 115) and *Notice of the Ministry of Finance and the State Administration of Taxation on the Implementation of the Standard for Pollutant Discharge by Taxpayers that Enjoy the VAT Preferential Policy for Comprehensive Utilization of Resources* (Cai Shui [2013] No. 23) shall be abolished. In case of failure in dealing with drawback (tax exemption) matters prior to abolishment of documents above as the administrative organ cancels *Accreditation Certificate of Comprehensive Utilization of Resources* or environmental protection department no longer issues environmental protection verification certificate, the taxpayer can still enjoy the preferential policies stated in the documents above regardless of *Accreditation Certificate of Comprehensive Utilization of Resources* or environmental protection verification certificate.

Ministry of Finance of the People's Republic of China and State Administration of Taxation
June 12, 2015

Appendix: Directory of Resources Comprehensive Utilization Products and Labor VAT Favors

Appendix:

Directory of Resources Comprehensive Utilization Products and Labor VAT

Favors

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
I. Paragenetic and associated mineral resource	1.1	Oil shale	Shale oil	Above 95% of raw materials of product should come from listed resource.	70%
	1.2	Coal bed methane (coal mine gas) produced during coal mining	Electricity	Above 95% of product fuel should come from listed resource.	100%
	1.3	Oily sludge (dross) produced during oil extraction in oil field	Emulsified oil blender, and auxiliary products of waterproof roll	Above 70% of raw materials of products should come from listed resource.	70%
II. Waste residue, waste	2.1	Waste residues	Tiles (excluding fired common bricks), building blocks, ceramsites, wallboards, tube stocks (tube piles), concrete, mortar, road manhole covers, road guardrails, fire-prevention materials, fire-resistance materials (excluding magnesite-chrome bricks), thermal insulation materials, mineral (rock) wool, glass ceramics and U-shaped glass	Above 70% of raw materials of products should come from listed resource.	70%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
water (liquid) and waste gas	2.2	Waste residues	Cement and cement clinker	1. Above 20% of raw materials of Grade 42.5 and above cement should come from listed resource; above 40% of other cement and cement clinker should come from listed resource; 2. taxpayer should conform to technical requirements of <i>Emission Standard of Air Pollutants for Cement Industry</i> (GB4915—2013).	70%
	2.3	Building (construction) waste and coal gangue	Gravel aggregate for construction	1. Above 90% of raw materials of product should come from listed resources; 2. Products based on building (construction) waste should conform to technical requirements of <i>Recycled Coarse Aggregate for Concrete</i> (GB/T 25177-2010) or <i>Recycled Fine Aggregate for Concrete</i> (GB/T 25176-2010); those based on coal gangue should conform to technical requirements of <i>Sand for Construction</i> (GB/T 14684-2011) or <i>Pebble and Crushed Stone for Construction</i> (GB/T 14685-2011).	50%
	2.4	Coal ash and coal gangue	Alumina, activated calcium silicate, porcelain insulator and calcined kaolin	Above 25% of raw materials of alumina and activated calcium silicate should come from listed resources; coal gangue should take a proportion of more than 30% in the raw materials of porcelain insulator and more than 90% in the raw materials of calcined kaolin.	50%
	2.5	Coal gangue, coal slime, stone coal and oil shale	Electricity and heat	1. Above 60% of product fuel should come from listed resources; 2. Taxpayer should conform to technical	50%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
				requirements of <i>Emission Standard of Air Pollutants for Thermal Power Plants</i> (GB13223—2011) and <i>Assessment Indicator System for Cleaner Production of Power (Coal-burning Electricity-generating Enterprises) Industry</i> issued by National Development and Reform Commission, Ministry of Environmental Protection, and Ministry of Industry and Information Technology.	
	2.6	Alumina red mud and acetylene sludge	Ferric oxide, sodium hydroxide solution, sodium aluminate, tricalcium aluminate and desulfurizer	1. Above 90% of raw materials of products should come from listed resources; 2. Secondary waste residue should not be produced during production.	50%
	2.7	Waste graphite	Shaped graphite pieces, graphite blocks, graphite powder and graphite carburant	1. Above 90% of raw materials of products should come from listed resource; 2. Taxpayer should conform to technical requirements of <i>Emission Standard of Air Pollutants for Industrial Furnace and Kilns</i> (GB9078-1996).	50%
	2.8	Waste and methane produced by waste fermentation	Electricity and heat	1. Above 80% of product fuel should come from listed resources; 2. Taxpayer should conform to technical requirements of <i>Emission Standard of Air Pollutants for Thermal Power Plants</i> (GB13223—2011) or <i>Standard for Pollution Control on the Municipal Solid Incineration</i> (GB18485—2014).	100%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
	2.9	Decommissioned military gun propellant	Nitrocellulose powder for coating	Above 90% of raw materials of product should come from listed resource.	50%
	2.10	Waste asphalt concrete	Recycled asphalt concrete	1. Above 30% of raw materials of product should come from listed resource; 2. Product should conform to technical requirements of <i>Recycling Asphalt Concrete</i> (GB/T 25033-2010).	50%
	2.11	Bagasse	Bagasse pulp and bagasse chip boards and paper	1. Above 70% of raw materials of products should come from listed resource; 2. Taxpayer producing bagasse pulp and various types of paper should conform to technical requirements of <i>Assessment Indicator System for Cleaner Production of Pulp and Paper Industry</i> issued by National Development and Reform Commission, Ministry of Environmental Protection, and Ministry of Industry and Information Technology.	50%
	2.12	Waste mineral oil	Industrial oil such as lubricant base oil, gasoline, diesel, etc.	1. Above 90% of raw materials of products should come from listed resource; 2. Taxpayer should conform to technical requirements of <i>Technical Specifications for Pollution Control of Used Mineral Oil Recovery, Recycle, and Reuse</i> (HJ 607-2011).	50%
	2.13	Waste liquid of oxidized cyclohexane	Cyclohexene oxide, n-amyl alcohol and alcohol ether solvent	1. Above 90% of raw materials of products should come from listed resource; 2. Taxpayer should pass ISO9000 and ISO14000 certifications.	50%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
	2.14	Effluent from sewage treatment plant, industrial drainage (mine drainage), domestic sewage, penetrating fluid (filtrate) from waste treatment plant, etc.	Recycled water	1. 100% of raw materials of product should come from listed resources; 2. Product should conform to technical requirements of Standards of Reclaimed Water Quality (SL368—2006).	50%
	2.15	Waste vinasse and brewing pot-bottom water, starch, waste water and residues of silk-noodle processing	Steam, activated carbon, white carbon black, lactic acid, calcium lactate, methane, feed and vegetable protein	Above 80% of raw materials of products should come from listed resources.	70%
	2.16	Oily sewage, organic waste water, sludge produced from sewage treatment, and oily sludge (dross) produced during oil extraction in oil field, including methane produced by fermentation of above resource	Microbial protein, dry sludge, fuel, electricity and heat	Above 90% or above raw materials or fuel of products should come from listed resources; above 60% of raw materials of those based on oily sludge (dross) produced during oil extraction in oil field should come from listed resources.	70%
	2.17	Coal tar and crude gas (coke oven gas)	Diesel and naphtha	1. Above 95% of raw materials of products should come from listed resource; 2. Taxpayer should pass ISO9000 and ISO14000 certifications.	50%
	2.18	Smoke and high-sulfur natural gas produced during the production of coal fired power plant and various industrial enterprises	Gypsum, sulfuric acid, ammonium sulfate and sulfur	1. Above 95% of raw materials of products should come from listed resources; 2. Calcium sulfate dehydrate in gypsum should take a proportion of above 85%; the concentration of vitriol should be above 15%; and the total nitrogen content of ammonium sulfate should be above 18%.	50%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
	2.19	Industrial waste gas	High-purity carbon dioxide, industrial hydrogen and methane	1. Above 95% of raw materials of products should come from listed resource; 2. High-purity carbon dioxide products should conform to technical requirements of (GB10621—2006), industrial hydrogen products to (GB/T3634.1-2006), and methane to (HG/T 3633-1999).	70%
	2.20	Excess heat and excess pressure produced during the industrial production	Electricity and heat	100% of raw materials of products should come from listed resources.	100%
III. Renewable resources	3.1	Waste batteries and their dismantling products	Metal and nickel-cobalt-manganese hydroxide, lithium nickel cobalt manganese oxide and cobalt chloride	1. Above 95% of raw materials of products should come from listed resources; 2. Metal and nickel-cobalt-manganese hydroxide should conform to technical requirements of <i>Nickel Cobalt Manganese Composite Hydroxide</i> (GB/T26300-2010).	30%
	3.2	Waste photosensitive materials such as waste developing (fixing) solution, waste film, waste developing paper and waste photosensitizer	Silver	1. Above 95% of raw materials of product should come from listed resources; 2. Taxpayer should pass ISO9000 and ISO14000 certifications.	30%
	3.3	Waste electrical machines, waste wires and cables, waste aluminum ring-pull cans, waste cars, waste motorcycles, waste ships, waste electrical appliances and electronics, waste solar	Metal and alloy produced through smelting and purification (excluding iron and iron alloy)	1. 70% of raw materials of products should come from listed resources; 2. Taxpayer should obtain corresponding qualification, if any is stipulated by laws and regulations for the dismantling of relevant waste products.	30%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
		photovoltaic devices, waste bulbs (modulator tubes) and their dismantling products			
	3.4	Waste catalyst, electrolysis waste, electroplate waste, waste circuit boards, dust ash, hydrometallurgy slime, smelting slag, waste etching solution of circuit board and tin foil paper ash	Metal and alloy produced through smelting and purification (excluding iron and iron alloy) and cryolite	1. 70% of raw materials of products should come from listed resources; 2. Taxpayer should pass ISO9000 and ISO14000 certifications.	30%
	3.5	Waste cars, waste motorcycles, waste ships, waste electrical appliance and electronics, waste agricultural implements, waste machinery equipment, waste living goods, industrial leftover bits and pieces and waste iron and steel scraps produced or dismantled such as building dismantling products	Steel-making furnace burden	1. Above 95% of raw materials of products should come from listed resources; 2. Steel-making furnace should conform to technical requirements of <i>Iron and Steel Scraps</i> (GB4223-2004); 3. Taxpayer should obtain corresponding qualification, if any is stipulated by laws and regulations for the dismantling of relevant waste products; 4. Taxpayer should conform to relevant stipulations of <i>Scrap Iron and Steel Processing Industry Access Conditions</i> issued by Ministry of Industry and Information Technology; 5. The target customer of steel-making furnace burden should be iron and steel enterprises or foundry enterprises conforming to <i>Iron and Steel Processing Industry Access Conditions</i> or <i>Foundry Industry Access Conditions</i> .	30%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
	3.6	Processing waste of rare earth products, waste rare earth products and its dismantling products	Rare earth metal and rare earth oxide	1. Above 95% of raw materials of products should come from listed resources; 2. Taxpayer should conform to technical requirements of <i>Assessment Indicator System for Cleaner Production of Rare Earth Metallurgy Industry</i> issued by National Development and Reform Commission, Ministry of Environmental Protection, and Ministry of Industry and Information Technology.	30%
	3.7	Waste plastics, waste PVC products, waste aluminum plastic (paper aluminum and paper plastic) composite paper packaging materials	Gasoline, diesel, petroleum coke, carbon black, recycled pulp, aluminum powder, plastic-wood (wood-plastic) products, special modified recycled material (for cars, motorcycles, household appliances and tube stocks), special recycled polyester material for chemical fiber, recycled PET resin for bottles and recycled plastic products	1. Above 70% of raw materials of products should come from listed resources; 2. The content of impurity in special recycled polyester material for chemical fiber should be less than 0.5 mg/g while water should be less than 1%; the mass fraction of acetaldehyde in bottle recycled PET resin for bottle should be less than or equal to 1ug/g; 3. Taxpayer should pass ISO9000 and ISO14000 certifications.	50%
	3.8	Waste paper and crop straw	Paper pulp, straw pulp and paper	1. Above 70% of raw materials of products should come from listed resources; 2. Waste water discharge should conform to technical requirements of <i>Discharge Standard of Water Pollutants for Pulp and Paper Industry</i> (GB3544-2008); 3. Taxpayer should conform to technical	50%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
				requirements of <i>Assessment Indicator System for Cleaner Production of Pulp and Paper Industry</i> ; 4. Taxpayer should pass ISO9000 and ISO14000 certifications.	
	3.9	Waste tires and waste rubber products	Rubber powder, retreaded tires and regenerated rubber	1. Above 95% of raw materials of products should come from listed resources; 2. Rubber powder should conform to technical requirements of (GB/T19208—2008); retreaded tires should conform to technical requirements of (GB7037—2007), (GB14646—2007) or (HG/T3979—2007); and regenerated rubber should conform to technical requirements of (GB/T13460—2008); 3. Taxpayer should pass ISO9000 and ISO14000 certifications.	50%
	3.10	Waste natural fiber, chemical fiber, and their products	Fiber yarn and weaving, non-woven fabric, felt, adhesive and recycled polyester products	Above 90% of raw materials of products should come from listed resources.	50%
	3.11	Human hair	Grade hair	Above 90% of raw materials of product should come from listed resource.	70%
	3.12	Waste glass	Glass clinker	1. Above 95% of raw materials of product should come from listed resource; 2. Product should conform to technical requirements of <i>Glass Sorting</i> (SB/T 10900-2012); 3. Taxpayer should conform to technical requirements of <i>Technological Specifications of</i>	50%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
				<i>Scrap Glass Collection and Sorting</i> (SB/T11108-2014).	
IV. Forest and agricultural biomass and others	4.1	Kitchen waste, livestock excrement, rice hull, peanut hull, corn cob, camellia oleifera hull, cotton seed hull, three remains, secondary and little fuel wood, crop straw, bagasse and methane produced through fermentation of above resources	Fuel such as biomass briquette, methane, etc., electricity and heat	1. Above 80% of raw materials of products should come from listed resources; 2. Taxpayer should conform to technical requirements of <i>Emission Standard of Air Pollutants for Boilers</i> (GB13271-2014), <i>Emission Standard of Air Pollutants for Thermal Power Plants</i> (GB13223—2011), or <i>Standard for Pollution Control on the Municipal Solid Waste Incineration</i> (GB18485—2001).	100%
	4.2	Three remains, secondary and little fuel wood, crop straw and salix psammophila	Fiberboards, chip boards, hipboards, biological carbon, activated carbon, tannin extract, hydrolyzed alcohol, cellulose, xylogen, wood sugar, arabinose, furfural and cardboard paper	Above 95% of raw materials of products should come from listed resources.	70%
	4.3	Waste animal oil and vegetable oil	Biodiesel and mixed oil at industrial grade	1. Above 70% of raw materials of products should come from listed resources; 2. The target customer of mixed oil at industrial grade should be chemical enterprises.	70%
V. Labor service for comprehensive utilization	5.1	Labor service for waste treatment, sludge treatment and disposal			70%
	5.2	Labor service for sewage treatment		Sewage should conform to technical requirements of <i>Discharge Standard of Pollutants for Municipal Wastewater Treatment Plant</i> (GB18918—2002), or reach the direct emission	70%

Category	No.	Resource(s) comprehensively utilized	Comprehensive utilization product(s) and labors	Technical standards and relevant conditions	Drawback rate
of resources				limit in corresponding national or local water pollutants.	
	5.3	Labor service for industrial waste gas treatment		Industrial waste gas should conform to technical requirements of <i>Integrated Emission Standard of Air Pollutants</i> (GB 16297-1996), or reach the direct emission limit in corresponding national or local water pollutants.	70%

Remarks:

1. Concepts and Definitions

“Taxpayer” refers to general taxpayer for the VAT of resources comprehensive utilization items listed in the table.

“Waste residues” refer to mining and beneficiation waste residues, smelting waste residues, industrial chemical waste residues, and other waste residues, among which, the mining and beneficiation waste residues refer to gangue, powder, dust and sludge produced during the mining and processing of mineral resources; smelting waste residues refer to converter residues, electric furnace residues, ferroalloy furnace residues, aluminum oxide red mud and nonferrous metal ash but excludes granulated blast furnace residues; industrial chemical waste residues refer to residues of sulfurous iron ore, calcined residues of sulfurous iron ore, sulfur acid residue, sulfur gypsum, phosphogypsum, calcined residues of phosphorite ore, cyanide residues, calcium carbide residues, phosphatic fertilizer residues, sulfur residues, alkaline residues, barium residues, chromium residues, salty mud, total solvent residues, yellow phosphorus residues, citric acid residues, FGD gypsum, fluorine gypsum, titanium gypsum and waste gypsum molds; and other residues refer to coal ash, fire coal furnace residues, river (lake, ocean, and channel) sludge and silt, construction waste, waste glass, and sludge produced by sewage treatment of sewage treatment plants.

“Bagasse” refers to solid waste containing about 50% of fiber produced during sugar refinery production based on sugarcane.

“Recycled water” refers to water resource reaching certain water quality standard after recycling and appropriate treatment of water sources such as effluent from sewage treatment plant, industrial drainage (mine drainage), domestic sewage, penetrating fluid (filtrate) from waste treatment plant, etc. It can be reused within certain scope.

“Smelting” refers to extracting metal from raw materials through methods such as calcination, fusion, electrolysis and chemical agents and reducing impurity in metal or increase certain ingredient in metal, in order to smelt the metal required. Smelting includes pyrogenic process, wet extraction, or electrochemical deposition.

“Dust ash” refers to ash or mud residues collected in dust remover (collection tower) for environmental protection during the pyrogenic process of metal smelting plants.

“Hydrometallurgy slime” refers to the sludge waste of neutralization residues with certain recovery value, which is generated after intensive environmental protection disposal of sludge produced and exhausted through wet extraction smelting.

“Smelting slag” refers to the waste residues floating on metal surface formed by compounds with small metal proportion such as silicon, iron, and calcium during pyrogenic process of nonferrous metal. Also, ingot metal is formed by those with large proportion of metal.

“Crop straw” refers to residual stalks after the harvest of grain crops (including rice, wheat, corn, potatoes, etc.), oil crops (including rapeseed, peanut, soybean, sunflower seed, sesame seed, flaxseed, etc.), cotton, bast fiber crops, tobacco, medicinal materials, flowers and plants, vegetables, fruits, etc., during agricultural production.

“Three remains” refer to logging residue (including branches, treetops, bark, leafs, tree roots and rattan, bush, etc.), bucking residues (i.e. bucking butts) and processing residues (including slabs, battens, wood-bamboo butts, sawdust, waste veneers, wooden cores, wood shavings, wood blocks, bamboo strips, leftover bits and pieces, etc.).

“Secondary and little fuel wood” refers to secondary processed materials (i.e. secondary processed logs with texture lower than the lowest grade of needle-leaved or broad-leaved tree logs for processing, but possessing certain use value, according to *Secondary Processing Logs* (LY/T1369—2011) standard), small diameter logs (including battens, pine poles, scaffolds, weed trees, short length logs, etc. with length less than 2m or diameter less than 8cm) and fuel wood.

“Waste” refers to municipal solid waste, crop straw, bark waste residues, sludge, synthetic leather and chemical fiber waste, cultivation waste such as livestock and poultry dead of disease, etc.

“Waste treatment” refers to the treatment and disposal business for reduction, reclamation, and innocent treatment of waste, in the forms of landfill, incineration, comprehensive treatment and recycling.

“Sewage treatment” refers to the business of sewage (including municipal sewage and industrial wastewater) treatment, to make it conform to *Discharge*

Standard of Pollutants for Municipal Wastewater Treatment Plant (GB18918—2002), or reach the direct emission limit in corresponding national or local water pollutants. In particular, municipal sewage refers to municipal household water, drainage of various public facilities of institutions, schools, hospitals, and commercial labor institutes, and industrial wastewater and initial rainwater which are allowed to be drained into municipal sewage collection system; industrial wastewater refers to wastewater and waste liquid which are produced during industrial production and not allowed to be drained into municipal sewage collection system.

“Sludge treatment and disposal” refers to the treatment and disposal business for stabilization, reduction, and innocent treatment of sludge produced after sewage treatment.

2. Calculation Methods for the Proportion of Resources Comprehensively Utilized.

(1) The proportion of resources taking up in the raw materials or fuel of production should be calculated on the basis of weight ratio, among which the proportion of waste residues mixed in the raw materials of cement and cement clinker should be calculated in following ways:

①for cement produced through raw material burning and clinker grinding stages, its calculation forum of the proportion of waste residues mixed is: proportion of waste residues = (quantity of waste residues mixed during raw material burning stage + quantity of waste residues mixed during clinker grinding stage) ÷ (quantity of waste residues excluding waste residues + quantity of waste residues mixed during raw material burning and clinker grinding stages + quantity of other materials) × 100%;

②for cement produced through grinding process of outsourcing cement clinker, its calculation forum of the proportion of waste residues mixed is: proportion of waste residues = quantity of waste residues mixed during clinker grinding stage ÷ (quantity of clinker + quantity of waste residues mixed during clinker grinding stage + quantity of other materials) × 100%;

③for cement clinker produced by raw material burning, its calculation forum of the proportion of waste residues mixed is: proportion of waste residues = quantity of waste residues mixed during raw material burning stage ÷ (quantity of waste residues excluding waste residues + quantity of waste residues mixed during raw material burning stage + quantity of other materials) × 100%.

(2) For resources comprehensively utilized are excess heat or excess pressure, it should be calculated in the proportion that it takes up in the consumed energy of heat or electricity.

3. Comprehensive utilization products listed in the table should conform to corresponding national or industrial standard. For those both with national and industrial standards, the higher one should be conformed to; for those with neither, the enterprise standard filed in quality and technology supervision department according to stipulations should be conformed to.

For any update or replacement of any national standard or industrial standard listed in the table during implementation, the newest one should prevail.

4. All “above” mentioned in the table should include the numbers themselves.

中华人民共和国环境保护法

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中华人民共和国主席令

第九号

《中华人民共和国环境保护法》已由中华人民共和国第十二届全国人民代表大会常务委员会第八次会议于2014年4月24日修订通过，现将修订后的《中华人民共和国环境保护法》公布，自2015年1月1日起施行。

中华人民共和国主席 习近平

2014年4月24日

中华人民共和国环境保护法

(1989年12月26日第七届全国人民代表大会常务委员会第十一次会议通过 2014年4月24日第十二届全国人民代表大会常务委员会第八次会议修订)

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- 第六章 法律责任
- 第七章 附则

第一章 总则

第一条 为保护和改善环境,防治污染和其他公害,保障公众健康,推进生态文明建设,促进经济社会可持续发展,制定本法。

第二条 本法所称环境,是指影响人类生存和发展的各种天然的和经过人工改造的自然因素的总体,包括大气、水、海洋、土地、矿藏、森林、草原、湿地、野生生物、自然遗迹、人文遗迹、自然保护区、风景名胜区、城市和乡村等。

第三条 本法适用于中华人民共和国领域和中华人民共和国管辖的其他海域。

第四条 保护环境是国家的基本国策。

国家采取有利于节约和循环利用资源、保护和改善环境、促进人与自然和谐的经济、技术政策和措施,使经济社会发展与环境保护相协调。

第五条 环境保护坚持保护优先、预防为主、综合治理、公众参与、损害担责的原则。

第六条 一切单位和个人都有保护环境的义务。

地方各级人民政府应当对本行政区域的环境质量负责。

企业事业单位和其他生产经营者应当防止、减少环境污染和生态破坏,对所造成的损害依法承担责任。

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公民应当增强环境保护意识,采取低碳、节俭的生活方式,自觉履行环境保护义务。

第七条 国家支持环境保护科学技术研究、开发和应用,鼓励环境保护产业发展,促进环境保护信息化建设,提高环境保护科学技术水平。

第八条 各级人民政府应当加大保护和改善环境、防治污染和其他公害的财政投入,提高财政资金的使用效益。

第九条 各级人民政府应当加强环境保护宣传和普及工作,鼓励基层群众性自治组织、社会组织、环境保护志愿者开展环境保护法律法规和环境保护知识的宣传,营造保护环境的良好风气。

教育行政部门、学校应当将环境保护知识纳入学校教育内容,培养学生的环境保护意识。

新闻媒体应当开展环境保护法律法规和环境保护知识的宣传,对环境违法行为进行舆论监督。

第十条 国务院环境保护主管部门,对全国环境保护工作实施统一监督管理;县级以上地方人民政府环境保护主管部门,对本行政区域环境保护工作实施统一监督管理。

县级以上人民政府有关部门和军队环境保护部门,依照有关法律的规定对资源保护和污染防治等环境保护工作实施监督管理。

第十一条 对保护和改善环境有显著成绩的单位和个人,由人民政府给予奖励。

第十二条 每年6月5日为环境日。

第二章 监督管理

第十三条 县级以上人民政府应当将环境保护工作纳入国民经济和社会发展规划。

国务院环境保护主管部门会同有关部门,根据国民经济和社会发展规划编制国家环境保护规划,报国务院批准并公布实施。

县级以上地方人民政府环境保护主管部门会同有关部门,根据国家环境保护规划的要求,编制本行政区域的环境保护规划,报同级人民政府批准并公布实施。

环境保护规划的内容应当包括生态保护和污染防治的目标、任务、保障措施等,并与主体功能区规划、土地利用总体规划和城乡规划等相衔接。

第十四条 国务院有关部门和省、自治区、直辖市人民政府组织制定经济、技术政策,应当充分考虑对环境的影响,听取有关方面和专家的意见。

第十五条 国务院环境保护主管部门制定国家环境质量标准。

省、自治区、直辖市人民政府对国家环境质量标准中未作规定的项目,可以制定地方环境质量标准;对国家环境质量标准中已作规定的项目,可以制定严于国家环境质量标准的地方环境质量标准。地方环境质量标准应当报国务院环境保护主管部门备案。

国家鼓励开展环境基准研究。

第十六条 国务院环境保护主管部门根据国家环境质量标准和国家经济、技术条件,制定国家污染物排放标准。

省、自治区、直辖市人民政府对国家污染物排放标准中未作规定的项目,可以制定地方污染物排放标准;对国家污染物排放标准中已作规定的项目,可以制定严于国家污染物排放标准的地方污染物排放标准。地方污染物排放标准应当报国务院环境保护主管部门备案。

第十七条 国家建立、健全环境监测制度。国务院环境保护主管部门制定监测规范,会同有关部门组织监测网络,统一规划国家环境质量监测站(点)的设置,建立监测数据共享机制,加强对环境监测的管理。

有关行业、专业等各类环境质量监测站(点)的设置应当符合法律法规规定和监测规范的要求。

监测机构应当使用符合国家标准的监测设备,遵守监测规范。监测机构及其负责人对监测数据的真实性和准确性负责。

第十八条 省级以上人民政府应当组织有关部门或者委托专业机构,对环境状况进行调查、评价,建立环境资源承载能力监测预警机制。

第十九条 编制有关开发利用规划,建设对环境有影响的项目,应当依法进行环境影响评价。

未依法进行环境影响评价的开发利用规划,不得组织实施;未依法进行环境影响评价的建设项目,不得开工建设。

第二十条 国家建立跨行政区域的重点区域、流域环境污染和生态破坏联合防治协调机制,实行统一规划、统一标准、统一监测、统一的防治措施。

前款规定以外的跨行政区域的环境污染和生态破坏的防治,由上级人民政府协调解决,或者由有关地方人民政府协商解决。

第二十一条 国家采取财政、税收、价格、政府采购等方面的政策和措施,鼓励和支持环境保护技术装备、资源综合利用和环境服务等环境保护产业的发展。

第二十二条 企业事业单位和其他生产经营者,在污染物排放符合法定要求的基础上,进一步减少污染

物排放的,人民政府应当依法采取财政、税收、价格、政府采购等方面的政策和措施予以鼓励和支持。

第二十三条 企业事业单位和其他生产经营者,为改善环境,依照有关规定转产、搬迁、关闭的,人民政府应当予以支持。

第二十四条 县级以上人民政府环境保护主管部门及其委托的环境监察机构和其他负有环境保护监督管理职责的部门,有权对排放污染物的企业事业单位和其他生产经营者进行现场检查。被检查者应当如实反映情况,提供必要的资料。实施现场检查的部门、机构及其工作人员应当为被检查者保守商业秘密。

第二十五条 企业事业单位和其他生产经营者违反法律法规规定排放污染物,造成或者可能造成严重污染的,县级以上人民政府环境保护主管部门和其他负有环境保护监督管理职责的部门,可以查封、扣押造成污染物排放的设施、设备。

第二十六条 国家实行环境保护目标责任制和考核评价制度。县级以上人民政府应当将环境保护目标完成情况纳入对本级人民政府负有环境保护监督管理职责的部门及其负责人和下级人民政府及其负责人的考核内容,作为对其考核评价的重要依据。考核结果应当向社会公开。

第二十七条 县级以上人民政府应当每年向本级人民代表大会或者人民代表大会常务委员会报告环境状况和环境保护目标完成情况,对发生的重大环境事件应当及时向本级人民代表大会常务委员会报告,依法接受监督。

第三章 保护和改善环境

第二十八条 地方各级人民政府应当根据环境保护目标和治理任务,采取有效措施,改善环境质量。

未达到国家环境质量标准的重点区域、流域的有关地方人民政府,应当制定限期达标规划,并采取措施按期达标。

第二十九条 国家在重点生态功能区、生态环境敏感区和脆弱区等区域划定生态保护红线,实行严格保护。

各级人民政府对具有代表性的各种类型的自然生态系统区域,珍稀、濒危的野生动植物自然分布区域,重要的水源涵养区域,具有重大科学文化价值的地质构造、著名溶洞和化石分布区、冰川、火山、温泉等自然遗迹,以及人文遗迹、古树名木,应当采取措施予以保护,严禁破坏。

第三十条 开发利用自然资源,应当合理开发,保护生物多样性,保障生态安全,依法制定有关生态保护和恢复治理方案并予以实施。

引进外来物种以及研究、开发和利用生物技术,应当采取措施,防止对生物多样性的破坏。

第三十一条 国家建立、健全生态保护补偿制度。

国家加大对生态保护地区的财政转移支付力度。有关地方人民政府应当落实生态保护补偿资金,确保其用于生态保护补偿。

国家指导受益地区和生态保护地区人民政府通过协商或者按照市场规则进行生态保护补偿。

第三十二条 国家加强对大气、水、土壤等的保护,建立和完善相应的调查、监测、评估和修复制度。

第三十三条 各级人民政府应当加强对农业环境的保护,促进农业环境保护新技术的使用,加强对农业污染源的监测预警,统筹有关部门采取措施,防治土壤污染和土地沙化、盐渍化、贫瘠化、石漠化、地面沉降以及防治植被破坏、水土流失、水体富营养化、水源枯竭、种源灭绝等生态失调现象,推广植物病虫害的综合防治。

县级、乡级人民政府应当提高农村环境保护公共服务水平,推动农村环境综合整治。

第三十四条 国务院和沿海地方各级人民政府应当加强对海洋环境的保护。向海洋排放污染物、倾倒废弃物,进行海岸工程和海洋工程建设,应当符合法律法规规定和有关标准,防止和减少对海洋环境的污染损害。

第三十五条 城乡建设应当结合当地自然环境的特点,保护植被、水域和自然景观,加强城市园林、绿地和风景名胜区的建设与管理。

第三十六条 国家鼓励和引导公民、法人和其他组织使用有利于保护环境的产品和再生产品,减少废弃物的产生。

国家机关和使用财政资金的其他组织应当优先采购和使用节能、节水、节材等有利于保护环境的产品、设备和设施。

第三十七条 地方各级人民政府应当采取措施,组织对生活废弃物的分类处置、回收利用。

第三十八条 公民应当遵守环境保护法律法规,配合实施环境保护措施,按照规定对生活废弃物进行分类放置,减少日常生活对环境造成的损害。

第三十九条 国家建立、健全环境与健康监测、调查和风险评估制度;鼓励和组织开展环境质量对公众健康影响的研究,采取措施预防和控制与环境污染有关的疾病。

第四章 防治污染和其他公害

第四十条 国家促进清洁生产和资源循环利用。

国务院有关部门和地方各级人民政府应当采取措施,推广清洁能源的生产和使用。

企业应当优先使用清洁能源,采用资源利用率高、污染物排放量少的工艺、设备以及废弃物综合利用技术和污染物无害化处理技术,减少污染物的产生。

第四十一条 建设项目中防治污染的设施,应当与主体工程同时设计、同时施工、同时投产使用。防治污染的设施应当符合经批准的环境影响评价文件的要求,不得擅自拆除或者闲置。

第四十二条 排放污染物的企业事业单位和其他生产经营者,应当采取措施,防治在生产建设或者其他活动中产生的废气、废水、废渣、医疗废物、粉尘、恶臭气体、放射性物质以及噪声、振动、光辐射、电磁辐射等对环境的污染和危害。

排放污染物的企业事业单位,应当建立环境保护责任制度,明确单位负责人和相关人员的责任。

重点排污单位应当按照国家有关规定和监测规范安装使用监测设备,保证监测设备正常运行,保存原始监测记录。

严禁通过暗管、渗井、渗坑、灌注或者篡改、伪造监测数据,或者不正常运行防治污染设施等逃避监管的方式违法排放污染物。

第四十三条 排放污染物的企业事业单位和其他生产经营者,应当按照国家有关规定缴纳排污费。排污费应当全部专项用于环境污染防治,任何单位和个人不得截留、挤占或者挪作他用。

依照法律规定征收环境保护税的,不再征收排污费。

第四十四条 国家实行重点污染物排放总量控制制度。重点污染物排放总量控制指标由国务院下达,省、自治区、直辖市人民政府分解落实。企业事业单位在执行国家和地方污染物排放标准的同时,应当遵守分解落实到本单位的重点污染物排放总量控制指标。

对超过国家重点污染物排放总量控制指标或者未完成国家确定的环境质量目标的地区,省级以上人民政府环境保护主管部门应当暂停审批其新增重点污染物排放总量的建设项目环境影响评价文件。

第四十五条 国家依照法律规定实行排污许可管理制度。

实行排污许可管理的企业事业单位和其他生产经营者应当按照排污许可证的要求排放污染物;未取得排污许可证的,不得排放污染物。

第四十六条 国家对严重污染环境的工艺、设备和产品实行淘汰制度。任何单位和个人不得生产、销售或者转移、使用严重污染环境的工艺、设备和产品。

禁止引进不符合我国环境保护规定的技术、设备、材料和产品。

第四十七条 各级人民政府及其有关部门和企业事业单位,应当依照《中华人民共和国突发事件应对法》的规定,做好突发环境事件的风险控制、应急准备、应急处置和事后恢复等工作。

县级以上人民政府应当建立环境污染公共监测预警机制,组织制定预警方案;环境受到污染,可能影响公众健康和环境安全时,依法及时公布预警信息,启动应急措施。

企业事业单位应当按照国家有关规定制定突发环境事件应急预案,报环境保护主管部门和有关部门备案。在发生或者可能发生突发环境事件时,企业事业单位应当立即采取措施处理,及时通报可能受到危害的单位和居民,并向环境保护主管部门和有关部门报告。

突发环境事件应急处置工作结束后,有关人民政府应当立即组织评估事件造成的环境影响和损失,并及时将评估结果向社会公布。

第四十八条 生产、储存、运输、销售、使用、处置化学物品和含有放射性物质的物品,应当遵守国家有关规定,防止污染环境。

第四十九条 各级人民政府及其农业等有关部门和机构应当指导农业生产经营者科学种植和养殖,科学合理施用农药、化肥等农业投入品,科学处置农用薄膜、农作物秸秆等农业废弃物,防止农业面源污染。

禁止将不符合农用标准和环境保护标准的固体废物、废水施入农田。施用农药、化肥等农业投入品及进行灌溉,应当采取措施,防止重金属和其他有毒有害物质污染环境。

畜禽养殖场、养殖小区、定点屠宰企业等的选址、建设和管理应当符合有关法律法规规定。从事畜禽养殖和屠宰的单位和个人应当采取措施,对畜禽粪便、尸体和污水等废弃物进行科学处置,防止污染环境。

县级人民政府负责组织农村生活废弃物的处置工作。

第五十条 各级人民政府应当在财政预算中安排资金,支持农村饮用水水源地保护、生活污水和其他废弃物处理、畜禽养殖和屠宰污染防治、土壤污染防治和农村工矿污染治理等环境保护工作。

第五十一条 各级人民政府应当统筹城乡建设污水处理设施及配套管网,固体废物的收集、运输和处置等环境卫生设施,危险废物集中处置设施、场所以及其他环境保护公共设施,并保障其正常运行。

第五十二条 国家鼓励投保环境污染责任保险。

第五章 信息公开和公众参与

第五十三条 公民、法人和其他组织依法享有获取环境信息、参与和监督环境保护的权利。

各级人民政府环境保护主管部门和其他负有环境保护监督管理职责的部门,应当依法公开环境信息、完善公众参与程序,为公民、法人和其他组织参与和监督环境保护提供便利。

第五十四条 国务院环境保护主管部门统一发布国家环境质量、重点污染源监测信息及其他重大环境信息。省级以上人民政府环境保护主管部门定期发布环境状况公报。

县级以上人民政府环境保护主管部门和其他负有环境保护监督管理职责的部门,应当依法公开环境质量、环境监测、突发环境事件以及环境行政许可、行政处罚、排污费的征收和使用情况等信息。

县级以上地方人民政府环境保护主管部门和其他负有环境保护监督管理职责的部门,应当将企业事业单位和其他生产经营者环境违法信息记入社会诚信档案,及时向社会公布违法者名单。

第五十五条 重点排污单位应当如实向社会公开其主要污染物的名称、排放方式、排放浓度和总量、超标排放情况,以及防治污染设施的建设和运行情况,接受社会监督。

第五十六条 对依法应当编制环境影响报告书的建设项目,建设单位应当在编制时向可能受影响的公众说明情况,充分征求意见。

负责审批建设项目环境影响评价文件的部门在收到建设项目环境影响报告书后,除涉及国家秘密和商业秘密的事项外,应当全文公开;发现建设项目未充分征求公众意见的,应当责成建设单位征求公众意见。

第五十七条 公民、法人和其他组织发现任何单位和个人有污染环境和破坏生态行为的,有权向环境保护主管部门或者其他负有环境保护监督管理职责的部门举报。

公民、法人和其他组织发现地方各级人民政府、县级以上人民政府环境保护主管部门和其他负有环境保护监督管理职责的部门不依法履行职责的,有权向其上级机关或者监察机关举报。

接受举报的机关应当对举报人的相关信息予以保密,保护举报人的合法权益。

第五十八条 对污染环境、破坏生态,损害社会公共利益的行为,符合下列条件的社会组织可以向人民法院提起诉讼:

(一)依法在设区的市级以上人民政府民政部门登记;

(二)专门从事环境保护公益活动连续五年以上且无违法记录。

符合前款规定的社会组织向人民法院提起诉讼,人民法院应当依法受理。

提起诉讼的社会组织不得通过诉讼牟取经济利益。

第六章 法律责任

第五十九条 企业事业单位和其他生产经营者违法排放污染物,受到罚款处罚,被责令改正,拒不改正的,依法作出处罚决定的行政机关可以自责令改正之日的次日起,按照原处罚数额按日连续处罚。

前款规定的罚款处罚,依照有关法律法规按照防治污染设施的运行成本、违法行为造成的直接损失或者违法所得等因素确定的规定执行。

地方性法规可以根据环境保护的实际需要,增加第一款规定的按日连续处罚的违法行为的种类。

第六十条 企业事业单位和其他生产经营者超过污染物排放标准或者超过重点污染物排放总量控制指标排放污染物的,县级以上人民政府环境保护主管部门可以责令其采取限制生产、停产整治等措施;情节严重的,报经有批准权的人民政府批准,责令停业、关闭。

第六十一条 建设单位未依法提交建设项目环境影响评价文件或者环境影响评价文件未经批准,擅自开工建设的,由负有环境保护监督管理职责的部门责令停止建设,处以罚款,并可以责令恢复原状。

第六十二条 违反本法规定,重点排污单位不公开或者不如实公开环境信息的,由县级以上地方人民政府环境保护主管部门责令公开,处以罚款,并予以公告。

第六十三条 企业事业单位和其他生产经营者有下列行为之一,尚不构成犯罪的,除依照有关法律法规规定予以处罚外,由县级以上人民政府环境保护主管部门或者其他有关部门将案件移送公安机关,对其直接负责的主管人员和其他直接责任人员,处十日以上十五日以下拘留;情节较轻的,处五日以上十日以下拘留:

- (一)建设项目未依法进行环境影响评价,被责令停止建设,拒不执行的;
- (二)违反法律规定,未取得排污许可证排放污染物,被责令停止排污,拒不执行的;
- (三)通过暗管、渗井、渗坑、灌注或者篡改、伪造监测数据,或者不正常运行防治污染设施等逃避监管的方式违法排放污染物的;
- (四)生产、使用国家明令禁止生产、使用的农药,被责令改正,拒不改正的。

第六十四条 因污染环境和破坏生态造成损害的,应当依照《中华人民共和国侵权责任法》的有关规定承担侵权责任。

第六十五条 环境影响评价机构、环境监测机构以及从事环境监测设备和防治污染设施维护、运营的机构,在有关环境服务活动中弄虚作假,对造成的环境污染和生态破坏负有责任的,除依照有关法律法规规定予以处罚外,还应当与造成环境污染和生态破坏的其他责任者承担连带责任。

第六十六条 提起环境损害赔偿诉讼的时效期间为三年,从当事人知道或者应当知道其受到损害时起计算。

第六十七条 上级人民政府及其环境保护主管部门应当加强对下级人民政府及其有关部门环境保护工作的监督。发现有关工作人员有违法行为,依法应当给予处分的,应当向其任免机关或者监察机关提出处分建议。

依法应当给予行政处罚,而有关环境保护主管部门不给予行政处罚的,上级人民政府环境保护主管部门可以直接作出行政处罚的决定。

第六十八条 地方各级人民政府、县级以上人民政府环境保护主管部门和其他负有环境保护监督管理职责的部门有下列行为之一的,对直接负责的主管人员和其他直接责任人员给予记过、记大过或者降级处分;造成严重后果的,给予撤职或者开除处分,其主要负责人应当引咎辞职:

- (一)不符合行政许可条件准予行政许可的;
- (二)对环境违法行为进行包庇的;
- (三)依法应当作出责令停业、关闭的决定而未作出的;
- (四)对超标排放污染物、采用逃避监管的方式排放污染物、造成环境事故以及不落实生态保护措施造成生态破坏等行为,发现或者接到举报未及时查处的;
- (五)违反本法规定,查封、扣押企业事业单位和其他生产经营者的设施、设备的;
- (六)篡改、伪造或者指使篡改、伪造监测数据的;
- (七)应当依法公开环境信息而未公开的;
- (八)将征收的排污费截留、挤占或者挪作他用的;
- (九)法律法规规定的其他违法行为。

第六十九条 违反本法规定,构成犯罪的,依法追究刑事责任。

第七章 附则

第七十条 本法自2015年1月1日起施行。

Environmental Protection Law of the People's Republic of China (Amended in 2014)

Promulgation Authorities: Standing Committee of the National People's Congress

Promulgation Date: 2014.04.24

Effective Date: 2015.01.01

Validity Status: valid

Environmental Protection Law of the People's Republic of China (Amended in 2014)

(Adopted at the 11th Session of the Standing Committee of the Seventh National People's Congress on 26 December 1989, amended at the 8th Session of the Standing Committee of the Twelfth National People's Congress on 24 April 2014)

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Chapter 1 General Principles

Article 1 This Law is formulated for the purposes of environmental protection and improvement, prevention and treatment of pollution and other hazards, protection of public health, promoting development of ecological civilisation, promoting sustainable economic and social development.

Article 2 Environment referred to in this Law shall mean the entirety of various natural and artificially engineered natural factors which has an impact on human survival and development, including atmosphere, water, ocean, land, mineral resources, forests, grassland, wetlands, wildlife, natural heritage, cultural sites, natural reserve, scenic areas, cities and villages etc.

Article 3 This Law shall apply in the territory of the People's Republic of China and other sea areas governed by the People's Republic of China.

Article 4 Environmental protection is the basic national policy of the State.

The State adopts economic and technological policies and measures which are beneficial to conservation and recycling of resources as well as environmental protection and improvement, promote harmony between human and nature, enable coordinated economic and social development and environmental protection.

Article 5 Environmental protection shall adhere to the principles of protection takes precedence, prevention takes priority, integrated treatment, public participation, liability for damage caused.

Article 6 All organisations and individuals shall bear the obligation for environmental protection.

All levels of local People's Government shall be responsible for the environmental quality within their administrative region.

Enterprises, institutions and other manufacturing operators shall prevent and reduce environmental pollution and ecological damage, and shall be liable for damages caused by them pursuant to the law.

Citizens shall strengthen environmental protection awareness, adopt

low carbon, frugal lifestyle, and shall conscientiously perform environmental protection obligations.

Article 7 The State supports scientific and technological research, development and application in the environmental protection regime, encourage development of the environmental protection industry, promote information technology development for environmental protection, improve scientific and technological levels for environmental protection.

Article 8 All levels of People's Government shall increase financial injection for environmental protection and improvement, prevention and treatment of pollution and other hazards, improve efficiency in use of fiscal funds.

Article 9 All levels of People's Government shall strengthen publicity and propaganda for environmental protection, encourage grassroots organisations, social organisations, environmental protection volunteers to carry out propaganda for environmental protection laws and regulations and environmental protection knowledge, create a good morale for environmental protection.

Education authorities and schools shall include environmental protection knowledge in school education curriculum, cultivate environmental protection awareness among students.

News media shall carry out propaganda for environmental protection laws and regulations and environmental protection knowledge, and public opinion supervision for environmental violations.

Article 10 The environmental protection department of the State Council shall implement unified supervision and administration of environmental protection work nationwide; the environmental protection departments of local People's Governments of county level and above shall implement unified supervision and administration of environmental protection work within their administrative region.

The relevant departments of the People's Governments of county level and above and the environmental protection departments of

armed forces shall implement supervision and administration of environmental protection work such as resource protection and prevention and treatment of pollution pursuant to the provisions of the relevant laws.

Article 11 Organisations and individuals with outstanding achievements in environmental protection and improvement shall be rewarded by People's Governments.

Article 12 Environment Day is held each year on 5 June.

Chapter 2 Supervision and Administration

Article 13 People's Governments of county level and above shall include environmental protection work in national economic and social development plans.

The environmental protection department of the State Council shall, jointly with the relevant authorities, formulate the State's environmental protection plan in accordance with national economic and social development plans for approval by the State Council before promulgation and implementation.

The environmental protection departments of local People's Governments of county level and above shall, jointly with the relevant authorities, formulate their administrative region's environmental protection plan in accordance with the requirements of the State's 家 environmental protection plan for approval by the People's Government of counterpart level before promulgation and implementation.

The contents of the environmental protection plan shall include the goals, tasks and safeguard measures etc for ecological protection and prevention and treatment of pollution, and converge with the main functional area planning, master plan and urban and rural land use plan etc.

Article 14 The relevant departments of the State Council and the People's Governments of provinces, autonomous regions and centrally-administered municipalities shall take into full consideration environmental impact in the organisation and formulation of economic and technological policies, and solicit the opinions of the relevant parties and experts.

Article 15 The environmental protection department of the State Council shall formulate national environment quality standards.

People's Governments of provinces, autonomous regions and centrally-administered municipalities may formulate local environmental quality standards for projects not covered by the national environmental quality standards; for projects covered by the national environmental quality standards, local environmental quality standards which are stricter than the national environmental quality standards may be formulated. Local environmental quality standards shall be filed with the environmental protection department of the State Council for record.

The State encourages studies of environmental baseline.

Article 16 The environmental protection department of the State Council shall formulate the State's pollutant emission standards in accordance with the State's environmental quality standards and the State's economic and technological conditions.

People's Governments of provinces, autonomous regions and centrally-administered municipalities may formulate local pollutant emission standards for projects not covered by the State's pollutant emission standards; for projects which are covered by the State's pollutant emission standards, local pollutant emission standards

which are stricter than the State's pollutant emission standards may be formulated. Local pollutant emission standards shall be filed with the environmental protection department of the State Council for record.

Article 17 The State shall establish and improve upon an environmental monitoring system. The environmental protection department of the State Council shall formulate monitoring standards, and organise monitoring network jointly with the relevant authorities, plan the installation of the State's environmental quality monitoring stations (points) on a unified basis, establish a monitoring data sharing mechanism, and strengthen administration of environmental monitoring.

The installation of various environmental quality monitoring stations (points) for the relevant industries and professions shall comply with the provisions of laws and regulations and the requirements of monitoring standards.

Monitoring organisations shall use monitoring equipment which comply with national standards, comply with monitoring standards. Monitoring organisations and their person(s)-in-charge shall be responsible for the veracity and accuracy of monitoring data.

Article 18 People's Governments of provincial level and above shall organise the relevant authorities or entrust professional organisations to investigate and evaluate environmental conditions, establish a monitoring and warning mechanism for carrying capacity of environmental resources.

Article 19 Environmental impact assessment shall be carried out pursuant to the law in the formulation of the relevant development and utilisation plans and construction of projects which have an impact on environment.

Development and utilisation plans which have not carried out environmental impact assessment pursuant to the law shall not be organised and implemented; construction projects which have not carried out environmental impact assessment shall not commence construction.

Article 20 The State shall establish a trans-administrative region

joint prevention coordination mechanism, implement unified planning, unified standards, unified monitoring and unified prevention and treatment measures.

Prevention and treatment of environmental pollution and ecological damage across administrative regions other than those stipulated in the preceding paragraph shall be coordinated and resolved by the higher-level People's Government, or coordinated and resolved by the relevant local People's Government.

Article 21 The State adopts finance, tax, pricing, government procurement policies and measures, encourage and support development of environmental protection industries such as environmental protection technological equipment, integrated utilisation of resources and environmental services etc.

Article 22 People's Governments shall adopt finance, tax, pricing and government procurement policies and measures pursuant to the law to encourage and support

enterprises, institutions and other manufacturing operators which reduces pollutant emission on the basis of pollutant emission's compliance with statutory requirements.

Article 23 People's Governments shall support enterprises, institutions and other manufacturing operators converting their operation, relocating or closing down pursuant to the relevant provisions for environmental improvement.

Article 24 The environmental protection departments of People's Governments of county level and above and their entrusted environmental monitoring agencies and other departments tasked with environmental protection supervision and administration duties shall have the right to conduct onsite inspection of enterprises, institutions and other manufacturing operators involved in pollutant emission. Inspected parties shall reflect the situation truthfully and provide the requisite materials. The departments, agencies and officers implementing onsite inspection shall keep confidentiality of commercial secrets for the inspected parties.

Article 25 Enterprises, institutions and other manufacturing operators guilty of discharging pollutants in violation of the provisions of laws and regulations which caused or may cause serious pollution,

the environmental protection departments and other departments tasked with environmental protection supervision and administration duties of People's Governments of county level and above may seize and confiscate facilities and equipment which cause pollutant emissions.

Article 26 The State implements an environmental protection targets and responsibilities system and performance appraisal system.

People's Governments of county level and above shall include completion of environmental protection targets in the performance appraisal for the departments of the counterpart People's Government tasked with environmental protection supervision and administration duties and their person(s)-in-charge and the lower-level People's Governments and their person(s)-in-charge as an important basis for their performance appraisal. The appraisal results shall be announced to the public.

Article 27 People's Governments of county level and above shall report environmental conditions and completion of environmental protection targets to the counterpart People's Congress or the standing committee of the People's Congress annually, promptly report major environmental events to the standing committee of the counterpart People's Congress, and accept supervision pursuant to the law.

Chapter 3 Protection and Improvement of Environment

Article 28 All levels of local People's Government shall adopt effective measures in accordance with environmental protection targets and control tasks for environmental improvement.

For key areas and river basins which failed to attain environmental quality standards of the State, the local People's Government shall formulate a plan for attainment of standards within a stipulated period, and adopt measures to attain standards within the stipulated period.

Article 29 The State shall delineate ecological protection boundaries for key ecological function areas, ecological sensitive and vulnerable areas etc, implement strict protection.

All levels of People's Government shall adopt measures to protect and prohibit destruction of various types of representative natural ecological systems, natural distribution areas of rare, endangered wildlife and wild fauna, important water conservation areas, geological structures with major scientific and cultural value, natural heritages such as famous caves and fossil distribution, glaciers, volcanoes and hot springs etc, cultural sites, ancient and rare trees.

Article 30 Reasonable development and utilisation of natural resources, protection of biodiversity, protection of ecological safety, formulation of the relevant ecological protection, restoration and management plans pursuant to the law and implementation thereof.

Measures shall be adopted for introduction of foreign species and research, development and utilisation of biotechnology, prevention of destruction of biodiversity.

Article 31 The State shall establish and improve upon an ecological protection and compensation system.

The State shall strengthen fiscal transfers and payments for ecological protection areas. The relevant local People's Governments shall obtain ecological protection and compensation funds and ensure application of such funds for ecological protection and compensation.

The State shall guide People's Governments of beneficiary areas and ecological protection areas, carry out ecological protection and compensation through negotiation or in accordance with market rules.

Article 32 The State shall strengthen protection of atmosphere, water, soil etc, establish and improve upon the corresponding investigation, monitoring, assessment and restoration system.

Article 33 All levels of People's Government shall strengthen protection of agricultural environment, promote use of new environmental protection techniques in agriculture, strengthen monitoring and warning of agricultural pollutants, organise the relevant departments to adopt measures to prevent soil pollution and desertification, salinisation, stone desertification, ground subsidence, prevent ecological imbalances such as destruction of vegetation, soil erosion, eutrophication, water depletion, extinction of species etc, promote integrated prevention and treatment of plant diseases and insect pests.

County and village People's Governments shall improve public service standards for environmental protection of rural areas, promote integrated remediation of rural environment.

Article 34 The State Council and all levels of People's Government at coastal areas shall strengthen protection of marine environment. Ocean discharge, dumping of waste, coastal engineering and ocean engineering projects shall comply with the provisions of laws and regulations and the relevant standards, prevent and reduce pollution damage of marine environment.

Article 35 Urban-rural development shall take into account the characteristics of

local natural environment, protection of vegetation, waters and natural landscape, strengthen development and administration of urban landscape, greenery and scenic areas.

Article 36 The State encourages and guides citizens, legal persons and other organisations to use products which are beneficial for environmental protection and recycled products, reduce waste generation.

State agencies and other organisations which use fiscal funds shall give priority to procurement and use of energy saving, water efficient and material saving products, equipment and facilities which are beneficial for environmental protection.

Article 37 All levels of local People's Government shall adopt measures to organise categorised disposal and recycling of domestic waste.

Article 38 Citizens shall comply with environmental protection laws and regulations, cooperate in implementation of environmental protection measures, carry out categorised disposal of domestic waste pursuant to the provisions, reduce environmental damage caused by everyday life.

Article 39 The State shall establish and improve upon an environmental and health monitoring, investigation and risk assessment system; encourage and organise studies of environmental quality's impact on public health, adopt measures to prevent and control diseases related to environmental pollution.

Chapter 4 Prevention and Treatment of Pollution and Other Hazards

Article 40 The State promotes clean production and recycling of resources.

The relevant departments of the State Council and all levels of local People's Government shall adopt measures to promote manufacturing and use of clean energy.

Enterprises shall give priority to use of clean energy, adopt processes and equipment with high resource utilisation and low pollutant emission as well as technologies for integrated waste utilisation and decontamination of pollutants, reduce pollutant generation.

Article 41 Pollution prevention facilities in construction projects shall be designed, constructed and put into use simultaneously with the main project. Pollution prevention facilities shall comply with the requirements of the approved environmental impact assessment document, and shall not be arbitrarily removed or left idle.

Article 42 Pollutant-discharging enterprises, institutions and other manufacturing operators shall adopt measures to prevent and treat waste gas, wastewater, waste residue, medical waste, dust, malodorous gas, radioactive substances generated in manufacturing, construction or any other activities as well as environmental pollution and hazards such as noise, vibration, ray radiation, electromagnetic radiation etc.

Enterprises and institutions engaging in discharge of key pollutants,

shall establish an environmental protection accountability system, specify the responsibilities of the person(s)-in-charge and the relevant personnel of the organisation.

Pollutant-discharging organisations shall install and use monitoring equipment pursuant to the relevant provisions of the State and monitoring standards, ensure normal operation of monitoring equipment, keep original monitoring records.

Illegal discharge of pollutants through underground pipes, seepage walls, pits, perfusion, alteration or forgery of monitoring data, circumvention of regulation such as abnormal operation of pollution prevention facilities etc shall be prohibited.

Article 43 Pollutant-discharging enterprises, institutions and other manufacturing operators shall pay sewage fee pursuant to the relevant provisions of the State. Sewage fees shall be used entirely for prevention and treatment of environmental pollution and shall not be retained, misappropriated or diverted by any organisation or individual.

Where environmental protection tax is levied pursuant to the provisions of the law, sewage fee shall not be levied.

Article 44 The State shall implement a key pollutants total discharge quantity control system. Key pollutants total discharge control indicators shall be disseminated by the State Council, resolved and implemented by People's Governments of provinces, autonomous regions and centrally-administered municipalities. Enterprises and institutions shall, in the implementation of national and local pollutant emission standards, comply with the key pollutants total discharge quantity control indicators applicable to the organisation.

For areas which exceeded the key pollutants total discharge quantity control indicators of the State or failed to complete the environmental quality targets determined by the State, the environmental protection departments of People's Government of provincial level and above

shall suspend examination and approval for their environmental impact assessment documents of new construction projects subject to key pollutants total discharge quantity.

Article 45 The State shall implement a pollutant discharge permit administration system pursuant to the provisions of the law.

Enterprises, institutions and other manufacturing operators subject to

pollutant discharge permit administration shall discharge pollutants pursuant to the requirements of the pollutant discharge permit; discharge of pollutants shall not be allowed without a pollutant discharge permit.

Article 46 The State implements an elimination system for technology, equipment and products which cause serious environmental pollution.

No organisation or individual shall manufacture, sell or move, use technology, equipment and products which cause serious environmental pollution.

Introduction of technology, equipment, materials and products which do not comply with the environmental protection provisions of the State shall be prohibited.

Article 47 All levels of People's Government and their relevant departments and enterprises and institutions shall ensure proper risk control, emergency preparation, emergency response and post-event restoration etc for environmental emergencies pursuant to the provisions of the Emergency Response Law of the People's Republic of China.

People's Governments of county level and above shall establish an environmental pollution public monitoring and early warning mechanism, organise formulation of warning plan; in the event of environmental pollution which may have an impact on public health and environmental safety, warning information shall be promptly announced pursuant to the law, emergency measures shall be activated.

Enterprises and institutions shall formulate contingency plans for environmental emergencies pursuant to the relevant provisions of the State and file them with the

environmental protection authorities and the relevant authorities for record. In the event of occurrence or possible occurrence of an environmental emergency, the enterprise or institution shall forthwith adopt handling measures, promptly notify endangered organisations and residents, and report to the environmental protection authorities and the relevant authorities.

Upon completion of handling of an environmental emergency, the relevant People's Government shall forthwith organise evaluation of the environmental impact and loss caused by the event, and promptly announce the evaluation findings to the public.

Article 48 Manufacturing, storage, transportation, sale, use, disposal of chemicals and articles containing radioactive substance shall comply with the relevant provisions of the State in prevention of environmental pollution.

Article 49 All levels of People's Government and their agriculture department and other relevant departments and organisations shall guide scientific cultivation and breeding by agricultural operators, use agricultural inputs such as pesticides, fertilisers etc scientifically and reasonably, dispose agricultural waste such as agricultural film and straws etc scientifically, prevent non-point source agricultural pollution.

Application of solid waste, wastewater which do not comply with agricultural standards and environmental protection standards into farmland shall be prohibited. For use of agricultural inputs such as pesticides, fertilisers etc and irrigation, measures shall be adopted to

prevent environmental pollution by heavy metal and other toxic and hazardous substances.

Site selection, construction and management for livestock and poultry farms, farming district, fixed location slaughtering enterprises etc shall comply with the provisions of the relevant laws and regulations. Organisations and individuals engaging in livestock breeding and slaughtering shall adopt measures for scientific disposal of waste such as manure, carcasses and sewage, prevent environmental pollution.

County People's Governments shall be responsible for organising disposal of domestic waste in rural areas.

Article 50 All levels of People's Government shall arrange funds in their fiscal budget to support environmental protection such as protection of rural drinking water sources, disposal of sewage and other waste, prevention and treatment of pollution caused by livestock breeding and slaughtering, prevention and treatment of soil pollution and rural mining pollution control.

Article 51 All levels of People's Government shall coordinate and arrange construction of urban-rural sewage treatment facilities and complementary pipelines, environmental sanitation facilities such as collection, transportation and disposal of solid waste etc, centralised disposal facilities and premises for hazardous waste and other public facilities for environmental protection, and ensure their normal operation.

Article 52 The State encourages taking up of environmental pollution liability insurance.

Chapter 5 Information Disclosure and Public Participation

Article 53 Citizens, legal persons and other organisations shall have the right to obtain environmental information, participate in and supervise environmental protection pursuant to the law.

The environmental protection departments and other departments tasked with environmental protection supervision and administration duties of all levels of People's Government shall make public environmental information pursuant to the law and improve upon public participation procedures, facilitate participation in and supervision of environmental protection by citizens, legal persons and other organisations.

Article 54 The environmental protection department of the State Council shall publish national environmental quality, key pollution source monitoring information and other significant environmental information on a unified basis. The environmental protection departments of People's Governments of provincial level and above shall announce environmental information on a regular basis.

The environmental protection departments and other departments tasked with environmental protection supervision and administration duties of the People's Governments of county level and above shall make public information on environmental quality, environmental monitoring, environmental emergencies and environmental administrative permits, administrative punishment, levying and collection of sewage fee and usage etc.

The environmental protection departments and other departments tasked with environmental protection supervision and administration duties of local People's Governments of county level and above,

shall include information on environmental violations by enterprises, institutions and other manufacturing operators in the public integrity files, promptly announce the list of offenders to the public.

Article 55 Key pollutant discharging organisations shall announce to the public description of their key pollutants, discharge method, discharge concentration and total quantity, information on excessive emission as well as information on construction and operation of pollution prevention facilities truthfully, and accept public supervision.

Article 56 Where an environmental impact assessment report is required by law to be formulated for a development project, the developer shall, in the formulation of the report, explain the information to members of the public who may be affected and solicit their opinions.

Upon receipt of an environmental impact assessment report for a development project, the authorities responsible for examination and approval of environmental impact assessment documents for development projects shall, except where State secrets and commercial secrets are involved, announce the full text; where the developer has not solicit public opinions for the development project, the developer shall be ordered to solicit public opinions.

Article 57 Citizens, legal persons and other organisations who are aware of environmental pollution and ecological destruction by any organisation or individual shall have the right to report the matter to the environmental protection department or other departments tasked with environmental protection supervision and administration duties.

Citizens, legal persons and other organisations who are aware of non-performance of duties by the environmental protection departments and other departments tasked with environmental protection supervision and administration duties of all levels of local

People's Government and People's Governments of county level and above shall have the right to report to their higher-level authorities or the surveillance authorities.

Authorities which accept such reports shall keep confidentiality of the relevant information of the whistleblower, and protect the legitimate rights and interests of the whistleblower.

Article 58 For environmental pollution, ecological destruction, acts which harm public interest, social organisations which satisfy the following criteria

may file a lawsuit with a People's Court:

(1) registered with the civil affairs department of a People's Government of municipality divided into districts or above pursuant to the law;

(2) specialising in environmental protection community activities for five or more consecutive years and do not have any violation record.

A lawsuit filed by a social organisation which complies with the provisions of the preceding paragraph shall be accepted by the People's Court pursuant to the law.

Social organisations filing a lawsuit shall not seek economic gains through the lawsuit.

Chapter 6 Legal Liability

Article 59 Enterprises, institutions and other manufacturing operators guilty of illegal discharge of pollutants shall be subject to a fine and ordered to make correction; where an offender refuses to make correction, the administrative authorities which made the punishment decision pursuant to the law may, with effect from the date of order for correction, impose consecutive daily fines based on the original punishment amount.

The fines stipulated in the preceding paragraph shall comply with

the provisions determined in accordance with the factors such as operation costs of pollution prevention facilities, direct losses caused by the illegal act or illegal income derived from the illegal act etc.

Local regulations may, in accordance with the actual needs of environmental protection, include additional types of illegal acts for which daily consecutive fines stipulated in the first paragraph are applicable.

Article 60 Enterprises, institutions and other manufacturing operators whose discharge of pollutants exceeds the pollutant emission standards or the key pollutants total discharge quantity control indicators may be ordered by the environmental protection department of the People's Government of county level and above to adopt measures such as restriction of manufacturing or suspension of production for rectification; in serious cases, the offender may, upon approval by a People's Government with approval authority, be ordered to suspend operation or closed down.

Article 61 Where a developer has not submitted an environmental impact assessment document for development project pursuant to the law or has commenced construction when the environmental impact assessment document is not approved, the department tasked with environmental protection supervision and administration duties shall order the developer to stop construction and impose a fine, and may order the developer to restore the original conditions.

Article 62 Key pollutant-discharging organisations which violate the provisions of this Law in failure to announce environmental information or failure to announce environmental information truthfully shall be ordered by the environmental protection department of the local People's Government of county level and above to make announcement and be subject to a fine. Announcement shall be made.

Article 63 Where any of the following acts committed by enterprises, institutions and other manufacturing operators does not constitute a criminal offence, in addition to punishment pursuant to the relevant laws and regulations, the environmental protection authorities or other relevant authorities of the People's Government of county level and above shall forward the case to the public security bureau, the directly accountable person(s)-in-charge and other directly accountable personnel shall be detained for period of more than 10 days but less than 15 days; or detained for a period of more than five days but less than 10 days in less serious cases:

(1) failure to carry out an environmental impact assessment for a development project pursuant to the law, and refuse to suspend construction when being ordered to do so;

(2) violation of the provisions of the law in discharging pollutants without obtaining a pollutant discharge permit, and refuse to stop discharging pollutants when being ordered to do so;

(3) illegal discharge of pollutants through underground pipes, seepage walls, pits, perfusion, alteration or forgery of monitoring data, circumvention of regulation such as abnormal operation of pollution prevention facilities etc;

(4) manufacturing and use of pesticides for which manufacturing and use are prohibited by the State expressly, and refuse to do make correction when being ordered to do so.

Article 64 In the case of damages caused by environmental pollution and ecological destruction, tortious liability shall be borne pursuant to the relevant provisions of the Tort Law of the People's Republic of China.

Article 65 Environmental impact assessment organisations, environmental monitoring organisations and organisations undertaking maintenance and operation of environmental monitoring equipment and pollution prevention facilities responsible for fraudulent acts in the relevant environmental services and activities which cause environmental pollution and ecological destruction shall, in addition to being punished pursuant to the provisions of the relevant laws and regulations, be liable jointly and severally with the other accountable persons for such environmental pollution and ecological destruction.

Article 66 The limitation of action for lawsuits in respect of compensation for environmental damages shall be three years, commencing from the date on which the party concerned becomes aware or should become aware of the damages.

Article 67 The higher-level People's Government and their environmental protection department shall strengthen supervision of environmental protection work of the lower-level People's Government and their relevant department(s). For officers found guilty of committing an illegal act who should be punished pursuant to the law, the recommended punishment shall be proposed to his/her appointment agency or the surveillance agency.

Where administrative punishment should be imposed pursuant to the law, but the relevant environmental protection authorities do not impose administrative punishment, the environmental protection department of the higher-level People's Government may make an administrative punishment decision.

Article 68 Where the environmental protection departments and other departments tasked with environmental protection supervision and administration duties of all levels of local People's Government , People's Governments of county level and above have committed any of the following acts, the directly accountable person(s)-in-charge and other directly accountable personnel shall be subject to demerit points, major demerit points or demotion; or dismissed or expelled if the consequences are serious, the key person(s)-in-charge shall resign to take responsibility:

(1) granting of an administrative permit to applicants who do not comply with administrative licensing criteria;

(2) covering up an environmental violation;

(3) failure to make a decision on suspension of operation or closure pursuant to the law when such a decision should be made;

(4) failure to promptly investigate and handle discharge of pollutants which exceeds the indicators, adoption of circumvention of regulatory measures to discharge pollutants, environmental incident and ecological destruction caused by failure to implement ecological protection measures upon discovery or being informed;

(5) violation of the provisions of this Law in seizure and confiscation of facilities and equipment of enterprises, institutions and other manufacturing operators;

(6) alteration or forgery of monitoring data or instigation of alteration or forgery of monitoring data;

(7) failure to announce environmental information which is required to be announced pursuant to the law;

(8) retention, misappropriation or diversion of sewage fees collected;

(9) any other illegal acts stipulated by laws and regulations.

Article 69 For violations of these Provisions which constitute a criminal offence, criminal liability shall be pursued in accordance with the law.

Chapter 7 Supplementary Provisions

Article 70 This Law shall be effective 1 January 2015.

污染源自动监控管理办法

发文机关： 国家环境保护总局(已撤销)

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国家环境保护总局令

第 28 号

《污染源自动监控管理办法》已于 2005 年 7 月 7 日由国家环境保护总局 2005 年第十次局务会议通过，现予公布，自 2005 年 11 月 1 日起施行。

局 长 解振华

二 0 0 五年九月十九日

污染源自动监控管理办法

第一章 总 则

第一条 为加强污染源监管，实施污染物排放总量控制与排污许可证制度和排污收费制度，预防污染事故，提高环境管理科学化、信息化水平，根据《水污染防治法》、《大气污染防治法》、《环境噪声污染防治法》、《水污染防治法实施细则》、《建设项目环境保护管理条例》和《排污费征收使用管理条例》等有关环境保护法律法规，制定本办法。

第二条 本办法适用于重点污染源自动监控系统的监督管理。

重点污染源水污染物、大气污染物和噪声排放自动监控系统的建设、管理和运行维护，必须遵守本办法。

第三条 本办法所称自动监控系统，由自动监控设备和监控中心组成。

自动监控设备是指在污染源现场安装的用于监控、监测污染物排放的仪器、流量（速）计、污染治理设施运行记录仪和数据采集传输仪等仪器、仪表，是污染防治设施的组成部分。

监控中心是指环境保护部门通过通信传输线路与自动监控设备连接用于对重点污染源实施自动监控的计算机软件和设备等。

第四条 自动监控系统经环境保护部门检查合格并正常运行的，其数据作为环境保护部门进行排污申报核定、排污许可证发放、总量控制、环境统计、排污费征收和现场环境执法等环境监督管理的依据，并按照有关规定向社会公开。

第五条 国家环境保护总局负责指导全国重点污染源自动监控工作，制定有关工作制度和技术规范。

地方环境保护部门根据国家环境保护总局的要求按照统筹规划、保证重点、兼顾一般、量力而行的原则，确定需要自动监控的重点污染源，制定工作计划。

第六条 环境监察机构负责以下工作：

- （一）参与制定工作计划，并组织实施；
- （二）核实自动监控设备的选用、安装、使用是否符合要求；
- （三）对自动监控系统的建设、运行和维护等进行监督检查；
- （四）本行政区域内重点污染源自动监控系统联网监控管理；
- （五）核定自动监控数据，并向同级环境保护部门和上级环境监察机构等联网报送；
- （六）对不按照规定建立或者擅自拆除、闲置、关闭及不正常使用自动监控系统的排污单位提出依法处罚的意见。

第七条 环境监测机构负责以下工作：

- （一）指导自动监控设备的选用、安装和使用；
- （二）对自动监控设备进行定期比对监测，提出自动监控数据有效性的意见。

第八条 环境信息机构负责以下工作：

- （一）指导自动监控系统的软件开发；
- （二）指导自动监控系统的联网，核实自动监控系统的联网是否符合国家环境保护总局制定的技术规范；
- （三）协助环境监察机构对自动监控系统的联网运行进行维护管理。

第九条 任何单位和个人都有保护自动监控系统的义务，并有权对闲置、拆除、破坏以及擅自改动自动监控系统参数和数据等不正常使用自动监控系统的行为进行举报。

第二章 自动监控系统的建设

第十条 列入污染源自动监控计划的排污单位，应当按照规定的时限建设、安装自动监控设备及其配套设施，配合自动监控系统的联网。

第十一条 新建、改建、扩建和技术改造项目应当根据经批准的环境影响评价文件的要求建设、安装自动监控设备及其配套设施，作为环境保护设施的组成部分，与主体工程同时设计、同时施工、同时投入使用。

第十二条 建设自动监控系统必须符合下列要求：

（一）自动监控设备中的相关仪器应当选用经国家环境保护总局指定的环境监测仪器检测机构适用性检测合格的产品；

（二）数据采集和传输符合国家有关污染源在线自动监控（监测）系统数据传输和接口标准的技术规范；

（三）自动监控设备应安装在符合环境保护规范要求的排污口；

（四）按照国家有关环境监测技术规范，环境监测仪器的比对监测应当合格；

（五）自动监控设备与监控中心能够稳定联网；

（六）建立自动监控系统运行、使用、管理制度。

第十三条 自动监控设备的建设、运行和维护经费由排污单位自筹，环境保护部门可以给予补助；监控中心的建设和运行、维护经费由环境保护部门编报预算申请经费。

第三章 自动监控系统的运行、维护和管理

第十四条 自动监控系统的运行和维护，应当遵守以下规定：

（一）自动监控设备的操作人员应当按国家相关规定，经培训考核合格、持证上岗；

（二）自动监控设备的使用、运行、维护符合有关技术规范；

（三）定期进行比对监测；

（四）建立自动监控系统运行记录；

（五）自动监控设备因故障不能正常采集、传输数据时，应当及时检修并向环境监察机构报告，必要时应当采用人工监测方法报送数据。

自动监控系统由第三方运行和维护的，接受委托的第三方应当依据《环境污染治理设施运营资质许可管理办法》的规定，申请取得环境污染治理设施运营资质证书。

第十五条 自动监控设备需要维修、停用、拆除或者更换的，应当事先报经环境监察机构批准同意。

环境监察机构应当自收到排污单位的报告之日起 7 日内予以批复；逾期不批复的，视为同意。

第四章 罚 则

第十六条 违反本办法规定，现有排污单位未按规定的期限完成安装自动监控设备及其配套设施的，由县级以上环境保护部门责令限期改正，并可处 1 万元以下的罚款。

第十七条 违反本办法规定，新建、改建、扩建和技术改造的项目未安装自动监控设备及其配套设施，或者未经验收或者验收不合格的，主体工程即正式投入生产或者使用的，由审批该建设项目环境影响评价文件的环境保护部门依据《建设项目环境保护管理条例》责令停止主体工程生产或者使用，可以处 10 万元以下的罚款。

第十八条 违反本办法规定，有下列行为之一的，由县级以上地方环境保护部门按以下规定处理：

（一）故意不正常使用水污染物排放自动监控系统，或者未经环境保护部门批准，擅自拆除、闲置、破坏水污染物排放自动监控系统，排放污染物超过规定标准的；

（二）不正常使用大气污染物排放自动监控系统，或者未经环境保护部门批准，擅自拆除、闲置、破坏大气污染物排放自动监控系统的；

（三）未经环境保护部门批准，擅自拆除、闲置、破坏环境噪声排放自动监控系统，致使环境噪声排放超过规定标准的。

有前款第（一）项行为的，依据《水污染防治法》第四十八条和《水污染防治法实施细则》第四十一条的规定，责令恢复正常使用或者限期重新安装使用，并处 10 万元以下的罚款；有前款第（二）项行为的，依据《大气污染防治法》第四十六条的规定，责令停止违法行为，限期改正，给予警告或者处 5 万元以下罚款；有前款第（三）项行为的，依据《环境噪声污染防治法》第五十条的规定，责令改正，处 3 万元以下罚款。

第五章 附 则

第十九条 本办法自 2005 年 11 月 1 日起施行。

Administrative Measure on Automatic Monitoring of Source of Pollution

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Decree of the State Environmental Protection Administration

No. 28

“Measures for the Administration of Automatic Monitoring of Pollution Sources” passed at the 2005 tenth executive meeting of the State Environmental Protection Administration held on July 7, 2005 are hereby promulgated and should come into effect as from November 1, 2005.

Director Xie Zhenhua

September 19, 2005

Administrative Measure on Automatic Monitoring of Source of Pollution

Chapter I General

Article 1 To strengthen the control of pollution sources, implement the total quantity control of pollutant discharge and emission permit system and emission charging system, prevent pollution accidents, and improve the scientific, information-based environmental management, and pursuant to “Water Pollution Prevention and Control Law”, “Atmospheric Pollution Prevention and Control Law”, “Law on Prevention and Control of Pollution From Environmental Noise”, “Implementing Rules of Water Pollution Prevention and Control Law”, “Regulations on the Administration of Environmental Protection from Construction Project”, and “Regulations on the Administration of Imposition and Use of Pollutant Discharge Fee” and other laws and regulations on environmental protection, these Measures are hereby enacted.

Article 2 These Measures apply to the supervision and management of automatic monitoring system for key pollution sources.

The construction, management and operation and maintenance of the automatic monitoring system of water pollutants at key pollution sources, air pollutants and noise emission must comply with these Measures.

Article 3 The automatic monitoring system herein is composed of automatic monitoring equipment and the monitoring center.

Automatic monitoring equipment refers to the equipment and instruments such as the equipment and flowmeter for the monitoring and measurement of pollutant emission, recorder of operations of pollution control facilities and data acquisition and transmission device installed at the site of pollution sources. It is an integral part of the pollution prevention and control facilities.

The monitoring center refers to the computer software and equipment and so on used by the environmental protection department to implement automatic monitoring of the key pollution sources through communication transmission lines and automatic monitoring equipment connection.

Article 4 The automatic monitoring system passes the inspection by the environmental protection department and is in normal operation. The data generated acts as the basis for the environment supervision and management by the environmental protection department regarding verification of application for sewage, sewage licensing, total quantity control, environmental statistics, sewage fees collection and on-site environmental law enforcement, and is made public to the society as per the relevant regulations.

Article 5 State Environmental Protection Administration is responsible for directing the automatic monitoring of key pollution sources nationwide and formulating the relevant working system and technical specifications.

Local environmental protection departments determine the key pollution sources requiring automatic monitoring and formulate the working plans as per the requirements of the State Environmental Protection Administration on the basis of the principles of “taking overall planning, ensuring priority areas, taking into account general issues and doing within its capability”.

Article 6 The environmental supervisory agency is responsible for the following:

- (I) participate in the formulation of working plan and organize the implementation;
- (II) verify whether the selection, installation, and use of automatic monitoring equipment meet the requirements;
- (III) supervise and inspect the construction, operation and maintenance of automatic monitoring systems;
- (IV) provide networked supervision and management of key sources of pollution within the administrative area through the automatic monitoring system;
- (V) verify and submit the automatic monitoring data through the network to the peer environmental protection departments and superior environmental supervisory agency;
- (VI) issue opinions for punishment as per the law for the polluters which do not set up as per the law or dismantle or leave unused, shut down and normally use the automatic monitoring system

without permission.

Article 7 The environmental monitoring agency is responsible for the following:

- (I) guide the selection, installation and use of automatic monitoring equipment;
- (II) make regular comparison monitoring of automatic monitoring equipment, and put forward opinions on the effectiveness of automatic monitoring data.

Article 8 The environmental information agency is responsible for the following:

- (I) guide the software development of automatic monitoring system;
- (II) guide the networking of the automatic monitoring system, and verify whether the networked automatic monitoring system meets the technical specifications formulated by the State Environmental Protection Administration;
- (III) assist the environmental supervisory agency in the maintenance and management of the networked operation of automatic monitoring system.

Article 9 Any unit and individual are obliged to protect the automatic monitoring system, and are entitled to lodge complaints against the improper use of the automatic monitoring system such as leaving unused, dismantling, or destroying the system or the change of the parameters and data, etc. of the automatic monitoring system without permission.

Chapter II Construction of automatic monitoring system

Article 10 The polluters listed in the automatic monitoring plan for pollution sources should set up and install automatic monitoring equipment and supporting facilities within the prescribed time limit and show cooperation in the networking of automatic monitoring system.

Article 11 New construction, renovation, expansion and technical transformation projects should set up and install automatic monitoring equipment and matching facilities pursuant to the approved environmental impact assessment documents. As a part of the environmental protection facilities, it is designed, constructed and put into use simultaneously together with the principal project.

Article 12 Construction of automatic monitoring system must meet the following requirements:

- (I) The relevant instruments for automatic monitoring equipment should be the products which pass the applicability test by the environmental monitoring instrument testing organization designated by the State Environmental Protection Administration;
- (II) Data collection and transmission are in line with the state technical specifications for data transmission and interface standards regarding the online automatic monitoring (measurement) system for pollution sources;
- (III) Automatic monitoring equipment should be installed at the sewage discharge outlet as

required by the regulations for environmental protection;

(IV) The comparison monitoring of environmental monitoring instruments should be qualified in accordance with national environmental monitoring technical specifications;

(V) Automatic monitoring equipment and the monitoring center can be networked stably;

(VI) The system for operation, use and management of automatic monitoring system is established.

Article 13 The fund for construction, operation and maintenance of automatic monitoring equipment is solely raised by the polluter units, with subsidies from the environmental protection department; for the fund for the construction, operation and maintenance of the monitoring center, the environmental protection department formulates budget application for the fund.

Chapter III Operation, maintenance and management of automatic monitoring system

Article 14 The operation and maintenance of automatic monitoring system should comply with the following provisions:

(I) The operators of the automatic monitoring equipment should be qualified, certificate-holding staff as per the relevant state regulations;

(II) The use, operation and maintenance of automatic monitoring equipment comply with the relevant technical specifications;

(III) Regular comparison monitoring;

(IV) Establishment of records of the operation of the automatic monitoring system;

(V) If the automatic monitoring equipment fails to properly collect and transfer data due to faults, the units should make maintenance in a timely manner and report this to the environmental supervisory agency, and, if necessary, should adopt manual monitoring method to submit data.

If the automatic monitoring system is operated and maintained by a third party, the said third party should apply for the qualification certificate for environmental pollution prevention and control facilities as per the Administrative Measures for Qualification Licenses for the Operation of Environmental Pollution Control Facilities.

Article 15 If the automatic monitoring equipment requires repair, discontinuation, dismantling or replacement, the units should report this in advance to the environmental supervisory agency for approval.

The environmental supervisory agency should give an official reply within seven days upon receiving the report from the polluter unit; if the reply is overdue, it is deemed as consent.

Chapter IV Penalty

Article 16 If the existing polluter unit violates the provisions by failing to complete the installation of automatic monitoring equipment and supporting facilities within the stipulated period, the environmental protection department above the county level should order the correction and impose a fine of less than RMB 10,000.

Article 17 If the new construction, renovation, expansion and technical transformation projects fail to install automatic monitoring equipment and supporting facilities, or the examination and acceptance is not handled or is unqualified, while the main project is about to be put into production or use, the environmental protection department approving the environmental impact assessment document for the construction project order the discontinuation of the production or use of the main project as per the “Regulations on the administration of environmental protection for construction projects” and may impose a fine of less than RMB 100,000.

Article 18 In case of one of the following acts, the local environmental protection department above the county level make treatment according to the following provisions:

(I) do not properly use the automatic monitoring equipment deliberately for water pollutant discharge, or dismantle, leave unused, or destroy automatic monitoring equipment of water pollutant discharge without the approval of the environmental protection department, with the result that the pollutants emitted exceed standards;

(II) do not properly use the automatic monitoring equipment of air pollutant emissions, or dismantle, leave unused, or destroy automatic monitoring equipment of air pollutant emissions without the approval of the environmental protection department;

(III) dismantle, leave unused, or destroy automatic monitoring equipment of ambient noise emission without the approval of the environmental protection department, with the result that the environmental noise emissions exceed the prescribed standards.

For the acts stipulated in preceding paragraph (I), the polluter is ordered to restore the normal use or make re-installation within a designated period, and a fine of less than RMB 100,000 is imposed as per Article 48 of “Water Pollution Prevention and Control Law” and Article 41 of the “Implementation Rules for Water Pollution Prevention and Control Law”; for the acts stipulated in preceding paragraph (II), the polluter is ordered to cease the illegal acts and make rectification within a designated period and a warning or a fine of less than RMB 50,000 yuan is imposed as per Article 46 of the “Law on the Prevention and Control of Atmospheric Pollution”; for the acts stipulated in preceding paragraph (III), the polluter is ordered to make corrections and a fine of less than RMB 30,000 is imposed as per Article 50 of the “Law on Prevention and Control of Pollution From Environmental Noise”.

Chapter V Supplementary Provisions

Article 19 These Measures should come into effect as from November 1, 2005.