

## 环境保护法律热点问题

### 环保专题系列（七）—绿色标兵企业的税收优惠和政策扶持

导言：自生态环境部于 2019 年启动第二轮督察，企业更多地感受到来自政府环保调查和处罚的现实问题；而从生态环境部门的角度，除了加强执法监管，另一方面也在鼓励绿色标兵。我们注意到，除了地方上试点的针对富余排放量的排污权交易外，政府部门于近年来又出台了一系列激励措施，对绿色标兵企业给予税收优惠、政策补贴和扶持。在中国环境信用体系建设的进程中，这些措施将发挥对企业环境合规的正向激励作用。在绿色、低碳发展方面的领军企业可考虑从如下几个方面获得政府部门的优惠和扶持。

#### 一、税收优惠

2018 年生效的《环境保护税法》规定，对于排放需要缴纳税款的污染物浓度值低于国家和地方规定的污染物排放标准百分之三十的，减按百分之七十五征收环境保护税；低于百分之五十的，则减按百分之五十征税。与此同时，财政部与国家税务总局也相应出台了针对绿色发展企业的配套增值税减免政策，规定特定类别的资源综合利用产品和绿色产品可享受增值税即征即退的优惠政策。地方政府对此也纷纷响应，出台相应税收优惠政策。例如：山东省 2017 年明确对高新技术企业的绿色矿业示范项目，减免企业所得税 15%；吉林省 2019 年提出环保企业按规定享受小微企业普惠性税收减免等税收优惠政策。

#### 二、金融扶持

近年来，国家出台了一系列促进绿色金融发展的法律法规，通过创新性金融制度安排，引导企业绿色发展。生态环境部、全国工商联于 2019 年 1 月联合发布的《支持服务民营企业绿色发展的意见》中，提到应当鼓励民营企业设立环保风投基金、发行绿色债券，积极推动金融机构创新绿色金融产品，发展绿色信贷，推动解决民营企业环境治理融资难、融资贵问题。目前，国内主要银行均推出了绿色信贷，涵盖清洁能源、绿色交通、垃圾处理等绿色项目。

一些地方政府也出台了配套政策，例如：江苏省明确了对成功发行符合标准的绿色债券（指将所得资金专门用于资助符合规定条件的绿色项目的债券工具）的非金融企业进行补贴，补贴金额为年度实际支付利息的 30%，补贴时间为两年。同时，支持地方政府和社会资本设立绿色发展基金，用以对绿色发展企业经营中出现的亏损进行一定补偿。河北、湖北等地也已建立起环保基金，以解决绿色企业的融资困难。

#### 三、财政奖励

国家鼓励环保标兵建设，工信部每年都会评定绿色示范工厂、绿色示范园区等荣誉称号。而一些地方政府出台了配套政策，对于获得国家绿色认证的企业给予资金奖励（包括但不限于：北京、上海、

天津、河南等)。许多地方政府也正在开展地方评定并在保险、科研等领域给予补贴和奖励。例如：江苏省对投保环境污染责任保险的符合条件的企业，给予不超过年度实缴保费 40% 的补贴；对符合条件的，从事绿色生产的企业，如果其成功在境内外上市，将会给予其一次性上市奖励。吉林省对经认定的环保科技企业以及取得环境领域发明专利的企业，给予财政奖励。此外，值得注意的是，许多地方政府（包括但不限于：上海、北京、浙江、甘肃、河南等）有清洁能源补贴政策且补贴力度很大，实践中有企业曾申请并成功获得人民币上千万元的补贴。

#### 四、结语与建议

综上所述，在“污染防治攻坚战”和环保执法日益严峻的背景下，企业一方面可能需要提升环保合规管理水平、注重自我整改避免惩罚，另一方面也可以争当绿色标兵，关注政府部门的优惠和扶持，从企业自身实际情况出发考虑是否满足申请税收减免或其它金融扶持和财政奖励的条件及是否进行申请。如您有任何具体的问题，或者企业希望结合自身情况了解是否可以享受税收优惠和政策扶持或者希望申请该等税收优惠和政策扶持的，欢迎邮件联系我们：[ecoenvpro@junhe.com](mailto:ecoenvpro@junhe.com)。

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## Environmental Protection

### Tax Incentives and Policy Support for “Green Pacesetter” Enterprises

Introduction: With the implementation of the second round of environmental inspection by the Ministry of Ecology and Environment (“MEE”) in 2019, enterprises are now more aware of the implementation problems stemming from the government’s investigation and punishment under the new environmental regulations. However, it should be noted that the MEE seeks not only to strengthen law enforcement and inspection but also to encourage “green pacesetter” enterprises. Therefore, there have been many incentives provided by the government to support enterprises in complying with the new regulations. Particularly, government departments have issued a series of incentives in recent years in the form of preferential taxes (ie. tax incentives), subsidies and other general support to “green pacesetter” enterprises in addition to the emissions trading scheme for surplus emissions. In the process of establishing China’s environmental credit system, these measures will play a positive role in encouraging environmental compliance of enterprises. Leading enterprises in green and low-carbon development activities may consider the following measures in complying with current

environmental regulations.

#### **I. Tax Incentives**

According to the “*Environmental Protection Tax Law*”, which came into effect in 2018, the environmental protection tax payable can be discounted in specific situations. Specifically, environmental tax payable will be discounted by 25% when the concentration value of the taxable pollutants discharged by a taxpayer is 30% lower than the pollutant discharge standards as prescribed by the state or the local area. Moreover, where the concentration value is 50% lower than the prescribed standards, the environmental protection tax can be collected at a half the original tax rate. At the same time, the Ministry of Finance and the State Administration of Taxation also issued corresponding incentives for value-added tax (“VAT”) targeted at green development enterprises. Under this policy, VAT will be refundable for specific categories of products including those classified as green products as well as resource comprehensive utilisation and waste recycling services in which VAT will be refunded immediately after its collection. Local governments have also

responded and issued corresponding tax preferential policies at the provincial level. This was seen, in 2017 where the Shandong provincial government proposed to reduce 15% of enterprise income tax for green mining demonstration projects of high-tech enterprises. In 2019, the Jilin provincial government also made a similar proposal to introduce preferential tax policies for environmental protection enterprises such as inclusive tax reduction for small and micro enterprises.

## **II. Financial Support**

In recent years, the state government has promulgated a series of laws and regulations to promote the development of green finance. In the “*Opinions on Supporting and Serving the Green Development of Private Enterprises*” jointly promulgated by the Ministry of Ecology and Environment and the All-China Federation of Industry and Commerce in January, 2019, it is mentioned that the government should encourage private enterprises to set up environmental protection venture capital funds and issue green bonds, promote financial institutions to innovate green financial products, and develop green credit in order to solve the difficulty of financing environmental management activities in private enterprises. At present, all major banks have introduced green bonds, covering green projects involving clean energy, green transport, garbage disposal, and etc. Some local governments have followed suit by issuing corresponding policies as seen in Jiangsu Province where subsidies are given for non-financial enterprises that successfully issue green bonds (bond instruments that use the funds to finance green projects meeting the prescribed conditions). Here, the subsidy given is generous, with up to 30% of the annual actual interest paid subsidised for a maximum of two years. At the same time, local government and social ventures have

set up green development funds to compensate certain losses incurred from the operation of green development enterprises. Moreover, the Hebei provincial government and many others have also set up environmental protection funds to solve the financing difficulties of green enterprises.

## **III. Financial Rewards**

As the state government encourages the establishment of “green pacesetters”, the Ministry of Industry and Information Technology carries out an evaluation of enterprises annually. The best enterprises will then be bestowed with honorary certifications like those for the ‘green demonstration industrial plant’ and ‘green demonstration industrial zone’. Many local governments have issued corresponding policies to give financial rewards to enterprises that have obtained such national green certifications (including but not limited to Beijing, Shanghai, Tianjin, Henan, etc.). Many local governments have also started to carry out local assessments and give subsidies and awards for enterprises in other fields such as in insurance and science. For example, in 2019, the Jiangsu provincial government proposed to grant subsidies of up to 40% of the annual paid-in premium to eligible enterprises with environmental pollution liability insurance, and to give listing rewards to qualified enterprises engaged in green production. The Jilin provincial government also proposed this year to give financial rewards to recognized environmental technology enterprises and enterprises that have obtained invention patents in the environmental field. In addition, it is worth noting that many local governments (including but not limited to Shanghai, Beijing, Zhejiang, Gansu, Henan, etc.) have issued very high value clean-energy subsidy policies. In practice, there are enterprises that applied for and successfully received subsidies of more than

RMB 10 million.

#### **IV. Conclusion and further suggestions**

In summary, under the background of the “*Pollution Control Battles*” and strengthening of environmental law enforcement, enterprises may need to start paying attention to these regulations and find ways to improve their level of environmental compliance management to avoid possible punishment. On the other hand, they may also try to be green pacesetters by paying

attention to the preferential policies and support of government departments. They can then make an informed decision on whether the enterprise can, in its current state, satisfy the conditions to apply for a certain tax incentive or another form of financial support and reward. If you have any general enquiries on the applicability and need help for the implementation of these tax incentives and/ or policy support for your enterprise or if you have any other specific questions, please don't hesitate to email us at: [ecoenvpro@junhe.com](mailto:ecoenvpro@junhe.com).

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