

Export-Import Bank of China

Environmental Policy

Original version for official use

关于中国的环境保护政策

一、环境管理政策

核心是采取防范措施和加强环境管理，力求不产生或少产生对环境的污染和破坏。主要措施是：

(一) 将环境保护纳入国民经济与社会发展计划和年度计划，在经济发展中防治环境污染和生态破坏。

(二) 严格对建设项目实行环境影响评价和“三同时”制度(建设项目的生产主体工程防治污染设施同时设计、同时建设、同时投产使用)。现在，全国建设项目环评执行率和“三同时”执行率都达到95%以上。

(三) 健全环境保护法律、法规和规章，使环境管理沿着法制化和规范化轨道发展。

(四) 健全环境管理机构。从中央到省、市、县四级政府建立了环境管理机构，这些机构依法行使环境管理权力。国务院有关部门和大中型企业也建立了相应的环境管理机构，管理本行业和本企业的环境问题。

二、环境经济政策

主要包括资金投入和税收优惠政策：

(一) 企业将防治污染所需资金纳入固定资产投资计划。

(二) 列入国家重点污染防治和生态保护的项目，国家给予资金支持；城市政府将城市维护费用用于环境保护设施建设；国家征收的排

污费用于污染防治。

(三) 国家实行税收优惠政策

所得税优惠：对利用废水、废气、废渣等废弃物作为原料进行生产的，在5年内减征或免征所得税；

投资方向税优惠：建设污水处理厂、资源综合利用等项目，其固定资产投资方向调节税实行零税率；

增值税优惠：对以煤矸石、粉煤灰和其他废渣为原料生产的建材产品，以及利用废液、废渣提炼黄金、白银等免征增值税；

建筑税优惠：建设污染源治理项目，在可以申请优惠贷款的同时，该项目免交建筑税；

关税优惠：对城市污水和造纸废水部分处理设备实行进口商品暂定税率，享受关税优惠；

消费税优惠：对生产、销售达到低污染排放限值标准的小轿车、越野车和小客车减征30%的消费税。

农业特产税优惠：西部地区退耕还林还草而产出的农业特产收入，在10年内免征农业特产税。

三、环境技术政策

目的在于提高能源和资源利用效率、减少污染物的排放，主要措

施有：

(一) 工业企业在进行技术改造时，采用先进的技术和清洁生产工艺，提高资源、能源的利用率；

(二) 按照环保法律有关规定，对企业浪费能源和资源、严重污染环境的落后工艺和设备实行限期淘汰；

(三) 企业在生产中应该采用无毒、无害或低毒、低害原料。

四、环境保护产业政策

在经济结构战略性调整中，促进环保产业结构优化，提高环保产品的科技含量；制定措施促进环保产业社会化、环保产业营运市场化、产品标准化等。

五、环境国际合作政策

中国一贯高度重视环境国际合作交流，强调在认真做好本国环境保护工作的同时，以积极的态度参与国际环境事务；以新的伙伴关系共同推进区域和全球环境合作，加快解决全球环境问题的进程；坚持环境国际合作应该尊重国家主权，处理环境问题应兼顾各国现实的实际利益和世界的长远利益。

六、中国进出口银行的环境保护政策

中国进出口银行在业务开展中高度重视所支持的项目对环境的影响，主要从事前、事中和事后三个环节加强对项目环境影响的监控和管理。

(一) 事前——项目评审环节

中国进出口银行将项目的环境影响评估作为项目评审的基本条件和要素之一，要求寻求进出口银行支持的项目，必须进行环境影响的可行性分析，得到所在地/国的环境管理部门的认可或批准，对不利于环境保护或得不到环境管理部门认可或批准的项目，一律不予提供支

持。这一政策在中国进出口银行支持的国内外上千个项目中得到贯彻。

(二) 事中——项目检查环节

中国进出口银行对项目执行进行定期检查，检查内容包括所执行的项目对环境造成的影响。对那些在执行过程中对环境开始产生不可接受的负面影响的项目，中国进出口银行将要求执行单位及时采取补救或预防措施，否则，将停止提供支持。

(三) 事后——项目后评价环节

项目中止或执行完毕后，中国进出口银行会对项目执行情况、完成情况及其影响进行后评价。环境评价是后评价的必须内容。根据后评价的情况，中国进出口银行会对类似项目的事前和事中环境要求将做出修正。必要时，全面修正有关的要求和政策。

Translated English-language version: not for official use

About China's Environmental Protection Policy

1. Environmental Management Policy

The core of the policy is to adopt preventive measures and enhance environmental management, in order to not produce and to produce less environmental pollution and destruction. The main measures include:

(1) To include environmental protection into the national economic and social development plan and the annual plan. To deal with environmental pollution and ecological destruction amid economic development.

(2) To strictly enact environmental impact assessment and the "three synchronized approach" for the construction projects, i.e. the design, construction and operation of the core project and pollution prevention facilities should be synchronized. Now, over 95% of construction projects comply with such requirements in China.

(3) To improve the environmental legislation, law and regulations, so as to bring environmental management into a legal and regulatory framework.

(4) To improve the environmental management institution. These institutions, which are formed at four levels of administrations, from central, provincial, municipal to county level, will implement environmental management according to law. State Council's departments and corporations can also building corresponding institutions to manage its own sector or corporations' environmental problems.

2. Environmental Economic Policy

It mainly includes capital investment and tax return or exemption policies:

(1) Corporations to include the expenditure incurred due to pollution abatement into the fixed assets investment plan.

(2) To give financial support to the national major pollution abatement and ecological protection projects; municipal government to spend the budget of municipal maintenance in the construction of environmental facilities; to levy the discharge treatment fee for pollution abatement.

(3) Tax return or exemption policies

-- Income Tax Incentives: those who make use of waste water, waste gas and waste residue as raw materials for production will have the partial or full tax return in five years;

-- Exemption for adjustment tax on directing investment: those who build sewage treatment plants and comprehensive resources utilization projects, the fixed assets adjustment tax on directing investment is set at zero;

-- Value-added tax exemption: those who use corollary waste, fly ash and other waste residue as raw materials for construction materials, and those who use waste liquid and waste residue to extract gold and platinum can have value-added tax exemption;

-- Construction tax exemption: the pollution abatement project at sources, when applying for premium loan, can have construction tax exemption;

-- Custom tax exemption: to impose fixed (lower) tax rate for the imported municipal and paper mill sewage treatment equipment;

-- Consumption tax reduction: to impose a 30% reduction of consumption tax for the production and sale of low emission cars, including sedan vehicles, sport utility vehicles and coach cars;

-- Tax return on specialised agricultural products: The specialised products due to the grain for green, restoration of forests and grassland policies will have 10 year specialized agricultural product tax exemption.

3. Environmental Technology Policy

Its purpose is to raise the energy and resources utilization efficiency, and reduce the pollutant's discharge. The main measures include:

- (1) When taking the technological improvement measures, the industries should adopt advanced technique and clean production technology so as to raise resources utilization and energy efficiency;
- (2) to impose a phase-out plan for the backward technology and equipments in corporations that waste energy, resources and pollute environment, according to the environmental law,
- (3) Corporations should use non-toxic, harmless or lowly toxic, lowly harm materials during production.

4. Environmental Industry Policy

During the strategic adjustment of economic structure, we should promote the improvement of environmental industry, raise the technological elements in the environmentally friendly products and implement measures to promote socialization of environmental industry, and make environmentally friendly products marketable and standardized.

5. International Cooperation on Environmental Protection

China has been paying high level of attention to international cooperation on environmental protection. When seriously playing our part in environmental protection, China actively takes part in international environmental affairs. China aims at promoting regional and global cooperation together with a new partnership, so as to speed up the progress to resolve environmental problems. China emphasises the respect for national sovereignty amid international cooperation, and take the national interests of different countries and long-term interests of the world into consideration when handling environmental problems.

6. China Ex-im Bank's environmental protection policy

China Ex-im Bank is paying a high level of attention to our funded projects' environmental impacts. We enhance environmental monitoring and management before, during and after the project implementation.

(1) Before – Project Review

China Ex-im Bank considers projects' environmental impact assessment as one of the basic requirements and elements during the project review. We require the funded projects to conduct feasibility study of environmental impacts, and obtain endorsement or approval from the recipient country's environmental administration. Those projects that are harmful to environment or do not gain endorsement or approval from environmental administration will not be funded. This policy is enacted throughout over thousands of China Ex-im Bank's funded projects.

(2) During – Project Examination

China Ex-im Bank conducts regular examination for project implementation, which includes the project's environmental impacts. Once any unacceptable negative environmental impacts result during the project implementation, China Ex-im Bank will require the

implementation unit to take immediate remedial or preventive measures. Otherwise, they will discontinue financial support.

(3) After – Post-project review

When the project is stopped or completed, China Ex-im Bank will conduct post-project review in project implementation and completion status, and its impacts. Environmental assessment is a necessity in the post-project review. According to the post-project review, China Ex-im Bank will revise the measures taken before and during the project implementation for similar projects. If necessary, the related requirements and policies will be fully revised.

