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现公布《中华人民共和国  
环境保护税法实施条例》，自  
2018年1月1日起施行。

The Implementing Regulations for the Law of the People's  
Republic of China on Environmental Protection Tax are hereby  
promulgated and shall take effect as of January 1, 2018.

总理 李克强

Li Keqiang, Premier

中华人民共和国环境保护  
税法实施条例Implementing Regulations for the Law of the People's Republic  
of China on Environmental Protection Tax

第一章 总 则

Chapter I General Provisions

第一条 根据《中华人民  
共和国环境保护税法》（以  
下简称环境保护税法），制定本  
条例。

Article 1 The Regulations are developed in accordance with the  
Law of the People's Republic of China on Environmental  
Protection Tax (the "Law").

第二条 环境保护税法所  
附《环境保护税税目税额表》  
所称其他固体废物的具体范  
围，依照环境保护税法第六条  
第二款规定的程序确定。

Article 2 The specific scope of other solid waste referred to in  
the Table of Taxable Items and Amount of Environmental  
Protection Tax attached to the Law shall be determined in  
accordance with the procedures specified in Paragraph 2 of  
Article 6 of the Law.

第三条 环境保护税法第五条第一款、第十二条第一款第三项规定的城乡污水集中处理场所，是指为社会公众提供生活污水处理服务的场所，不包括为工业园区、开发区等工业聚集区域内的企业事业单位和其他生产经营者提供污水处理服务的场所，以及企业事业单位和其他生产经营者自建自用的污水处理场所。

Article 3 Centralized urban and rural sewage treatment facilities as mentioned in Paragraph 1 of Article 5 and Item 3, Paragraph 1 of Article 12 of the Law refer to the facilities that provide the service of domestic sewage treatment for the public, not including the facilities or places that provide the service of sewage treatment for enterprises, public institutions and other producers and operators in industrial parks, development zones, and other industrial gathering areas, and the sewage treatment facilities or places built by enterprises, public institutions and other producers and operators for their own use.

第四条 达到省级人民政府确定的规模标准并且有污染物排放口的畜禽养殖场，应当依法缴纳环境保护税；依法对畜禽养殖废弃物进行综合利用和无害化处理的，不属于直接向环境排放污染物，不缴纳环境保护税。

Article 4 Livestock farms that reach a certain scale as determined by the provincial people's governments and have emission outlets shall pay the environmental protection tax according to the law. Those that are engaged in the comprehensive utilization and harmless disposal of livestock farming waste according to the law do not fall within the scope of directly discharging pollutants into the environment and thus shall not pay the environmental protection tax.

## 第二章 计税依据

## Chapter II Tax Basis

第五条 应税固体废物的计税依据，按照固体废物的排放量确定。固体废物的排放量为当期应税固体废物的产生量减去当期应税固体废物的贮存量、处置量、综合利用量的余额。

Article 5 The tax basis for taxable solid waste shall be determined according to the emission amount of the solid waste. The solid waste emission amount shall be the balance after the amount of taxable solid waste generated in the current period minus the amount of solid waste stored, disposed of and comprehensively utilized in the current period.

前款规定的固体废物的贮存量、处置量，是指在符合国家和地方环境保护标准的设施、场所贮存或者处置的固体废物数量；固体废物的综合利用量，是指按照国务院发展改革、工业和信息化主管部门关于资源综合利用要求以及国家和地方环境保护标准进行综合利用的固体废物数量。

The foregoing amount of solid waste stored or disposed of refers to the amount of solid waste stored or disposed of at the facilities or places that satisfy the national and local environmental protection standards; the amount of solid waste comprehensively utilized refers to the amount of solid waste comprehensively utilized in accordance with the requirements on the comprehensive utilization of resources of the authorities in charge of development and reform, and industry and information technology under the State Council and the national and local environmental protection standards.

第六条 纳税人有下列情形之一的，以其当期应税固体

Article 6 If a taxpayer falls within any of the following circumstances, the emission amount of solid waste shall be

废物的产生量作为固体废物的排放量：

- (一) 非法倾倒应税固体废物；
- (二) 进行虚假纳税申报。

equivalent to the amount of taxable solid waste generated in the current period:

1. illegally dumps taxable solid waste;
2. files a false tax declaration.

第七条 应税大气污染物、水污染物的计税依据，按照污染物排放量折合的污染当量数确定。

纳税人有下列情形之一的，以其当期应税大气污染物、水污染物的产生量作为污染物的排放量：

- (一) 未依法安装使用污染物自动监测设备或者未将污染物自动监测设备与环境保护主管部门的监控设备联网；
- (二) 损毁或者擅自移动、改变污染物自动监测设备；
- (三) 篡改、伪造污染物监测数据；
- (四) 通过暗管、渗井、渗坑、灌注或者稀释排放以及不正常运行防治污染设施等方式违法排放应税污染物；
- (五) 进行虚假纳税申报。

Article 7 The tax basis for taxable air pollutants or water pollutants shall be determined according to the pollution equivalent number converted from the emission amount of pollutants.

If a taxpayer falls within any of the following circumstances, the emission amount of pollutants shall be equivalent to the amount of taxable air pollutants or water pollutants generated in the current period:

1. fails to install and use an automatic pollutant monitoring equipment according to the law or connect such automatic pollutant monitoring equipment to the monitoring equipment of the competent environmental protection authority;
2. damages, or moves, changes the automatic pollutant monitoring equipment without authorization;
3. tampers with or forges the monitoring data on pollutants;
4. illegally discharges taxable pollutants by way of emission via concealed conduits, seepage wells, seepage pits, perfusion or dilution, and abnormal operation of facilities for prevention and control of pollutants; or
5. files a false tax declaration.

第八条 从两个以上排放口排放应税污染物的，对每一排放口排放的应税污染物分别计算征收环境保护税；纳税人持有排污许可证的，其污染物排放口按照排污许可证载明的污染物排放口确定。

Article 8 Where taxable pollutants are discharged via two or more emission outlets, the environmental protection tax will be calculated and levied respectively on taxable pollutants discharged via each emission outlet. For taxpayers holding a pollutant discharge license, the emission outlets for pollutants shall be determined in accordance with the emission outlets as specified in the pollutant discharge license.

第九条 属于环境保护税法第十条第二项规定情形的纳税人，自行对污染物进行监测

Article 9 For taxpayers falling within the circumstance as specified in Item 2 of Article 10 of the Law, where the monitoring data acquired by them in their own monitoring of

所获取的监测数据，符合国家有关规定和监测规范的，视同环境保护税法第十条第二项规定的监测机构出具的监测数据。

### 第三章 税收减免

第十条 环境保护税法第十三条所称应税大气污染物或者水污染物的浓度值，是指纳税人安装使用的污染物自动监测设备当月自动监测的应税大气污染物浓度值的小时平均值再平均所得数值或者应税水污染物浓度值的日平均值再平均所得数值，或者监测机构当月监测的应税大气污染物、水污染物浓度值的平均值。

依照环境保护税法第十三条的规定减征环境保护税的，前款规定的应税大气污染物浓度值的小时平均值或者应税水污染物浓度值的日平均值，以及监测机构当月每次监测的应税大气污染物、水污染物的浓度值，均不得超过国家和地方规定的污染物排放标准。

第十一条 依照环境保护税法第十三条的规定减征环境保护税的，应当对每一排放口排放的不同应税污染物分别计算。

### 第四章 征收管理

第十二条 税务机关依法履行环境保护税纳税申报受理、涉税信息比对、组织税款入库等职责。

环境保护主管部门依法负责应税污染物监测管理，制定和完善污染物监测规范。

pollutants are in line with the State's relevant provisions and monitoring specifications, such data shall be deemed as the monitoring data issued by a monitoring agency as provided in Item 2 of Article 10 of the Law.

### Chapter III Tax Deduction and Exemption

Article 10 The concentration value of taxable air or water pollutants as mentioned in Article 13 of the Law refers to the average value of the hourly average concentration values of taxable air pollutants or the average value of daily average concentration values of taxable water pollutants acquired in automatic monitoring via the automatic pollutant monitoring equipment installed and used by a taxpayer in the current month, or the average concentration value of taxable air or water pollutants acquired by a monitoring agency through each monitoring in the current month.

In the case of reduction of environmental protection tax in accordance with Article 13 of the Law, the hourly average concentration value of taxable air pollutants or the daily average concentration value of taxable water pollutants, and the concentration value of taxable air or water pollutants acquired by a monitoring agency through each monitoring in the current month as mentioned in the preceding paragraph shall not exceed the limits prescribed by the national or local standards for emission.

Article 11 In the case of reduction of environmental protection tax in accordance with Article 13 of the Law, the environmental protection tax shall be calculated respectively by different taxable pollutants discharged from each emission outlet.

### Chapter IV Administration of Tax Collection

Article 12 The tax authorities shall perform such duties as accepting environmental protection tax declaration, tax-related information comparison and organizing the payment of tax revenues to the treasury.

Competent environmental protection authorities are responsible for the monitoring and administration of taxable pollutants, and the formulation and improvement of pollutant monitoring

standards in accordance with the law.

第十三条 县级以上地方人民政府应当加强对环境保护税征收管理工作的领导，及时协调、解决环境保护税征收管理工作中的重大问题。

Article 13 Local people's governments at or above the county level shall strengthen the leadership in the administration of the collection of environmental protection tax, and promptly cooperate on or solve major issues encountered in the administration of the collection of environmental protection tax.

第十四条 国务院税务、环境保护主管部门制定涉税信息共享平台技术标准以及数据采集、存储、传输、查询和使用规范。

Article 14 The authorities in charge of tax affairs and environmental protection under the State Council shall develop the technical standards for the shared platform for tax-related information, and the specifications on data acquisition, storage, transmission, query and use.

第十五条 环境保护主管部门应当通过涉税信息共享平台向税务机关交送在环境保护监督管理中获取的下列信息：

Article 15 Competent environmental protection authorities shall, via the shared platform for tax-related information, deliver the following information acquired in the supervision and administration of environmental protection to tax authorities:

（一）排污单位的名称、统一社会信用代码以及污染物排放口、排放污染物种类等基本信息；

1. basic information of the pollutant emitter such as name, unified social credit code, pollutant emission outlets and types of pollutants emitted;

（二）排污单位的污染物排放数据（包括污染物排放量以及大气污染物、水污染物的浓度值等数据）；

2. pollutant emission data of the pollutant emitter (including the amount of pollutant emission and concentration values of air pollutants and water pollutants, etc.);

（三）排污单位环境违法和受行政处罚情况；

3. the information on the pollutant emitter's emission act in violation of environment-related laws and administrative penalties imposed on it;

（四）对税务机关提请复核的纳税人的纳税申报数据资料异常或者纳税人未按照规定期限办理纳税申报的复核意见；

4. review opinions requested by the tax authority on the abnormality in the taxpayer's tax declaration data or the taxpayer's failure to file their tax declaration within the prescribed time limit;

（五）与税务机关商定交送的其他信息。

5. other information to be delivered as agreed upon with the tax authority.

第十六条 税务机关应当通过涉税信息共享平台向环境保护主管部门交送下列环境保护税涉税信息：

Article 16 Tax authorities shall, via the shared platform for tax-related information, deliver the following information on environmental protection tax to competent environmental protection authorities:

（一）纳税人基本信息；

1. basic information of the taxpayer;

（二）纳税申报信息；

2. tax declaration information;

（三）税款入库、减免税

3. information on tax due to the treasury, tax deductions and

额、欠缴税款以及风险疑点等信息;

(四) 纳税人涉税违法和受行政处罚情况;

(五) 纳税人的纳税申报数据资料异常或者纳税人未按照规定期限办理纳税申报的信息;

(六) 与环境保护主管部门商定交送的其他信息。

**第十七条** 环境保护税法第十七条所称应税污染物排放地是指:

(一) 应税大气污染物、水污染物排放口所在地;

(二) 应税固体废物产生地;

(三) 应税噪声产生地。

**第十八条** 纳税人跨区域排放应税污染物, 税务机关对税收征收管辖有争议的, 由争议各方按照有利于征收管理的原则协商解决; 不能协商一致的, 报请共同的上级税务机关决定。

**第十九条** 税务机关应当依据环境保护主管部门交送的排污单位信息进行纳税人识别。

在环境保护主管部门交送的排污单位信息中没有对应信息的纳税人, 由税务机关在纳税人首次办理环境保护税纳税申报时进行纳税人识别, 并将相关信息交送环境保护主管部门。

**第二十条** 环境保护主管部门发现纳税人申报的应税污染物排放信息或者适用的排污

exemptions, and tax arrears and risks or doubts;

4. information on the taxpayer's tax-related violations and administrative penalties imposed on it;

5. information on the abnormality in the taxpayer's tax declaration data or the taxpayer's failure to file their tax declaration within the prescribed time limit;

6. other information to be delivered as agreed upon with the competent environmental protection authority.

**Article 17** The place where taxable pollutants are emitted as mentioned in Article 17 of the Law refers to:

1. the place where the emission outlet for taxable air and water pollutants is located;

2. the place where solid waste is generated;

3. the place where noise is generated.

**Article 18** Where tax authorities have any dispute over the jurisdiction over the collection of tax on pollutants emitted by a taxpayer across different regions, the dispute shall be settled by the parties to the dispute through negotiations in line with the principle of facilitating the administration of tax collection; if the negotiation fails, the dispute shall be submitted to the common tax authority at a higher level for decision.

**Article 19** The tax authorities shall identify taxpayers based on the information on pollutant emitters delivered by competent environmental protection authorities.

Where the information delivered by a competent environmental protection authority includes no information on the corresponding taxpayer, the tax authority concerned shall identify the taxpayer when the taxpayer files its declaration of environmental protection tax for the first time, and deliver the relevant information to the competent environmental protection authority simultaneously.

**Article 20** Where the competent environmental protection authority finds that the information on the emission of taxable pollutants declared by a taxpayer or the applicable pollutant

系数、物料衡算方法有误的，应当通知税务机关处理。

emission coefficients or material balance method is wrong, it shall inform the tax authority for handling.

第二十一条 纳税人申报的污染物排放数据与环境保护主管部门交送的相关数据不一致的，按照环境保护主管部门交送的数据确定应税污染物的计税依据。

Article 21 Where the pollutant emission data declared by a taxpayer is inconsistent with the relevant data delivered by the competent environmental protection authority, the tax basis for taxable pollutants shall be determined according to the data delivered by the competent environmental protection authority.

第二十二条 环境保护税法第二十条第二款所称纳税人的纳税申报数据资料异常，包括但不限于下列情形：

Article 22 The abnormality in a taxpayer's tax declaration data as mentioned in Paragraph 2 of Article 20 of the Law includes but is not limited to the following circumstances:

（一）纳税人当期申报的应税污染物排放量与上一年同期相比明显偏低，且无正当理由；

1. the emission amount of taxable pollutants declared by the taxpayer in the current period is obviously lower than that in the corresponding period of the previous year, without a justified reason;

（二）纳税人单位产品污染物排放量与同类型纳税人相比明显偏低，且无正当理由。

2. the emission amount of pollutants per unit of product declared by the taxpayer is obviously lower than that of similar enterprises, without a justified reason.

第二十三条 税务机关、环境保护主管部门应当无偿为纳税人提供与缴纳环境保护税有关的辅导、培训和咨询服务。

Article 23 Tax authorities and competent environmental protection authorities shall provide the coaching, training and consulting services in connection with the payment of environmental protection tax for taxpayers free of charge.

第二十四条 税务机关依法实施环境保护税的税务检查，环境保护主管部门予以配合。

Article 24 Tax authorities shall carry out tax inspections concerning the environmental protection tax in accordance with the law, for which competent environmental protection authorities shall provide cooperation.

第二十五条 纳税人应当按照税收征收管理的有关规定，妥善保管应税污染物监测和管理的有关资料。

Article 25 Taxpayers shall properly keep materials relating to monitoring and management of taxable pollutants in accordance with the provisions on the administration of tax collection.

## 第五章 附 则

## Chapter V Supplementary Provisions

第二十六条 本条例自2018年1月1日起施行。2003年1月2日国务院公布的《排污费征收使用管理条例》同时废

Article 26 The Regulations shall come into force as of January 1, 2018. The Administrative Regulations on the Collection and Use of Pollutant Emission Charges released by the State Council on January 2, 2003 shall be repealed simultaneously.

止。