



List of taxable pollutants subject to environmental protection tax

环境保护税法附表一、二

The State Council of China

Translated by Chemlinked

Implementation date: Jan 1, 2018


CHEMLINKED
by REACH24H Consulting Group

Attached list 1:

List for items and amounts of environmental protection tax

Tax items		Tax unit	Tax amounts	Remarks
Atmospheric pollutants		Per pollutant equivalent	1.2~12 RMB	
Water pollutants		Per pollutant equivalent	1.4~14 RMB	
Solid wastes	Coal gangue	Per ton	5 RMB	
	Tailings	Per ton	15 RMB	
	Hazardous wastes	Per ton	1000 RMB	
	Smelting slag, fly ash, slag, other solid waste (including semi-solid and liquid waste)	Per ton	25 RMB	
Noise	Industrial noise	1-3 dB higher than the standard	350 RMB/month	1. When there are multiple sites with noise levels higher than the standard on a unit boundary, the tax amount payable is calculated based on the highest sound level exceeding standard; when there are more than two sites with noise levels exceeding standard along the boundary at a distance more than 100 meters, the tax amount payable shall be calculated on the basis of two units. 2. If an entity has workplaces at different locations, the tax amount payable shall be separately calculated and combined as the tax levied. 3. For environmental noise that exceeds the standard at both days and nights, the tax amount payable is calculated for day and night respectively, and is accumulated as
		4-6 dB higher than the standard	700 RMB/month	
		7-9 dB higher than the standard	1400 RMB/month	
		10-12 dB higher than the standard	2800 RMB/month	
		13-15 dB higher than the standard	5600 RMB/month	
		16 or more dB higher than the standard	11200 RMB/month	

				the tax levied. 4. If the time of sound source exceeding standard is less than 15 days within one month, the tax amount payable shall be calculated by half. 5. For the frequently burst and accidentally burst noise exceeding standard at the factory boundary during night, the tax amount payable is calculated based on the higher decibel exceeding standard of the two indicators including equivalent sound level and peak noise.
--	--	--	--	--

Free

\$1490
per year

Standard
for single user

\$4290
per year

Corporate
for users ≤ 20

Subscribe to CHEMLINKED Now

Unlimited
negotiable

Removing Regulatory Roadblocks,
Expediting Market Access

• Note: Price subject to final confirmation of ChemLinked.

Membership	Information & Knowledge				Events		Inventory Toolbox		Regulatory Database	bi-Weekly Newsletter
	News	Chempedia	E-book	Expert Articles	Webinar	Discount of Seminar/Workshop	Substance & Inventory Search	Alert service		
Free	√	√(Limited)	x	x	√	x	√	x	x	√
Standard	√	√ (Full version)	√	√	√	x	√	√	√	√
Corporate	√	√ (Full version)	√	√	√	√	√	√	√	√
Unlimited	√	√ (Full version)	√	√	√	√	√	√	√	√