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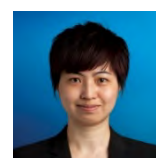


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## KPMG Publications

1. The National People's Congress passed the PRC Environmental Protection tax law  
( <https://home.kpmg.com/cn/zh/home/insights/2017/01/china-tax-alert-05.html> )
2. Finance and taxation policy support green development, from 2018 China tax Outlook series  
( <https://home.kpmg.com/content/dam/kpmg/cn/pdf/zh/2017/12/tax-policy-green-development.pdf> )

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Prevent pollution

maintain green and  
sustainable growth

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Challenges that companies may encounter:



Sustainable operation



Operating cost



Brand image

Some companies are even shut down due to breach of the regulations as they are:



unaware of the laws and regulations on environmental protection that have been newly issued or amendments to the existing ones



unaware of the key monitoring areas for environmental protection inspection (such as environmental impact assessment, pollutant emission permit and total emissions, disposal of hazardous wastes, etc.)



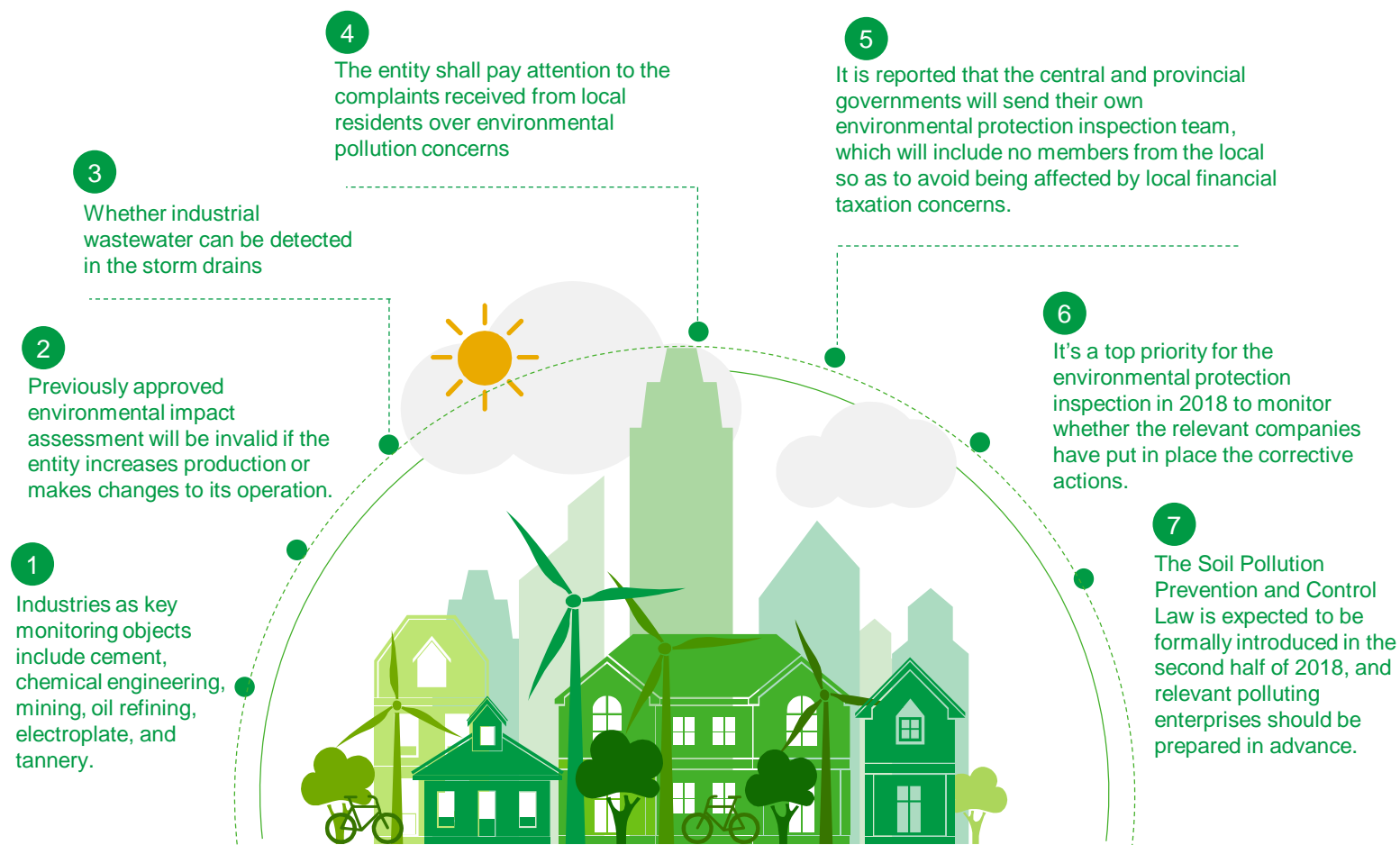
not allocating adequate time or personnel to managing environmental protection related issues

Key words:



1. The Environmental Protection Tax Law of the People's Republic of China, which was approved at the 25<sup>th</sup> Session of the 12<sup>th</sup> National People's Congress Standing Committee held on 25 December 2016, was put into force on 1 January 2018.
2. The Environmental Protection Law of the People's Republic of China, which was approved at the 11<sup>th</sup> Session of the 7<sup>th</sup> National People's Congress Standing Committee on 26 December 1989 and revised at the 8<sup>th</sup> Session of the 12<sup>th</sup> National People's Congress Standing Committee on 24 April 2014, was put into force on 1 January 2015.
3. The Air Pollution Prevention and Control Law of the People's Republic of China (promulgated by Presidential Decree No. 31)
4. The Water Pollution Prevention and Control Law of the People's Republic of China, which was approved at the 5<sup>th</sup> Session of the 6<sup>th</sup> National People's Congress Standing Committee on 11 May 1984 and revised for the second time at the 28<sup>th</sup> Session of the 12<sup>th</sup> National People's Congress Standing Committee on 27 June 2017, was put into force on 1 June 2008.
5. Proposed in the Report on the Work of the Government delivered by Premier Li Keqiang at the 5<sup>th</sup> Session of the 12<sup>th</sup> National People's Congress on 5 March 2017

Key regulatory areas in recent years and future trends:



In response, we recommend companies consider the following:



Obtain an understanding of the newly issued laws and regulations on environmental protection and discuss how they are relevant



Organize discussions across business lines to identify how such laws and regulations can affect the operating model and management



Develop and improve a responding framework, including mechanism for external and internal communications, process for internal monitoring and reporting, self-inspection process and compliance filing process



Hold discussions on how the entity can make the best use of any national preferential policies available, for example, environmental protection tax exemption

We work shoulder-to-shoulder with you to achieve the goals you set for environmental protection

We have an integrated team of tax, financial and environmental experts to provide one-stop solutions

Solution for compliance with laws and regulations

We assist with the self-inspection process conducted prior to the environmental protection inspection, including:

- Status diagnosis to identify compliance risks
- Developing self-inspection lists and scorecards
- Implementing a self-inspection program
- Preparing a self-inspection report

Economic solution

We help analyse, under the existing circumstances, the cost of taking measures to reduce emissions and the taxes payable for the consideration of management in decision-making

Solution for sustainable development

- We help optimize the management system, including collection of environmental indicators, calculations, relevant data archiving requirements, etc., and;
- improve the relevant personnel's management capability by providing trainings on an ongoing basis, and sharing with them leading management practices

We provide support for your pre- and post-operational communications with environmental protection and tax regulatory authorities as so to achieve what's best for you.