

鼓励高效节能产品的 企业所得税优惠政策研究

Research on the enterprise income tax
preferential policy for the promotion of high
efficiency products

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主要内容

Main contents



- | | |
|-------------------|---|
| □ 项目简介 | □ Project introduction |
| □ 调查 | □ Survey |
| □ 企业所得税优惠
政策设计 | □ The design of enterprise
income tax preferential policy |
| □ 节能产品目录 | □ Catalogue of energy
conservation products |
| □ 节能潜力和效益
分析 | □ Energy conservation potential
and economic benefit analysis |
| □ 节能产品认定管
理办法 | □ Management method for the
accreditation of energy
conservation products |

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一、项目简介

1. Project introduction

项目背景(1)

Project background(1)



□ 中国新一轮税制改革的重点之一是“两税合并”——将内外资企业所得税制统一起来，并对优惠政策进行清理、整顿和规范

□ 由以区域性及投资来源（内外资）作为优惠基准，转为主要以产业政策、社会经济政策作为优惠基准

□ The focus of China's tax system reform is "Combination of the two taxes"—unify the income tax of domestic and foreign invested enterprises

□ The basis for preferential policy has changed into industrial policy and social economic policy

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项目背景 (2)

Project background(2)



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项目背景(3)

Project background(3)



□ 期望通过本项目研究，促进节能产品的优惠政策在即将出台的企业所得税制改革中得到切实体现，并保障企业所得税节能优惠政策的科学性、有效性以及可操作性

□ Hope that through the research of this project, the policy to promote energy conservation products can be tangibly reflected in the oncoming reform of enterprise income tax system, and ensure the effectiveness and feasibility of enterprise income tax preferential policy

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研究主要内容(1)

Main contents of the research (1)



- 中国企业所得税制改革的基本政策框架
- 企业所得税制度中设立节能优惠政策的必要性
- 国外利用企业所得税支持节能的经验借鉴

- Basic policy framework of enterprise income tax system reform
- The necessity to include energy conservation preferential policy into enterprise income tax system
- International experience

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研究的主要内容(2)

Main contents of the research (2)



- 企业所得税节能优惠政策设计
- 企业所得税优惠的节能产品目录
- 节能产品企业所得税优惠政策效益分析
- 享受企业所得税优惠的节能产品认定管理办法

- The design of preferential policy
- Catalogue of energy conservation products
- Benefit analysis of enterprise income tax preferential policy
- Accreditation and management methods of energy conservation products valid to enjoy preferential policy

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项目成果

Project results



- 国外经验总结
- 市场调查
- 节能产品优惠政策设计
- 节能产品目录
- 节能潜力及效益分析
- 节能产品认定管理办法
- Summary of international experience
- Market survey
- The design of preferential policy for energy conservation products
- Catalogue of energy conservation products
- Analysis on energy conservation potential and economic benefit
- Accreditation and management methods for energy conservation products

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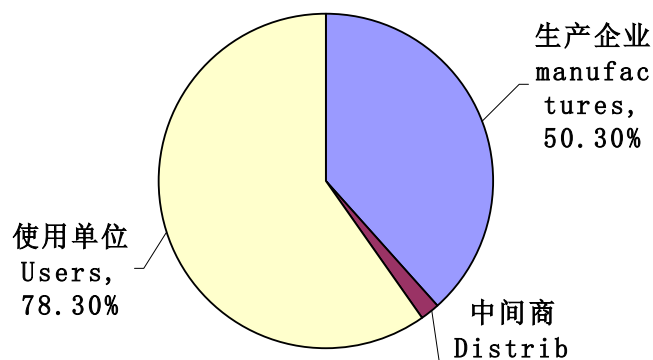
二、调查

2. Survey

调查结果(1) Survey results (1)



税收优惠政策实施对象调查
Targets of the survey

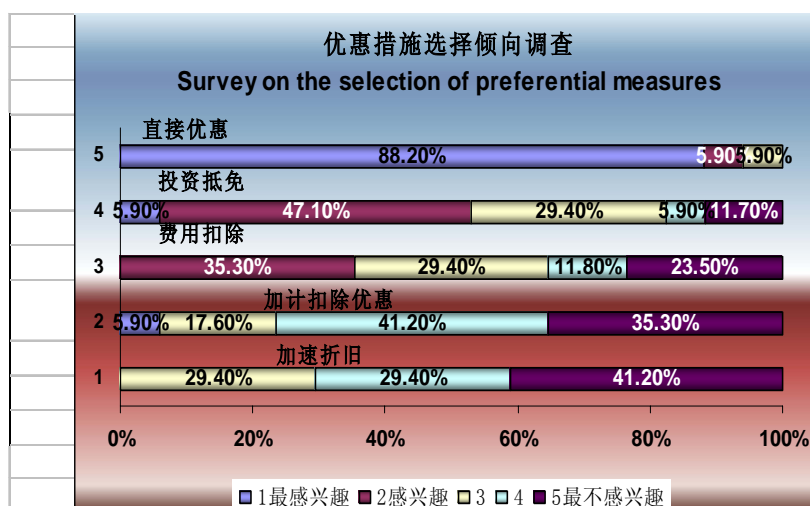


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调查结果(2) Survey results (2)



优惠措施选择倾向调查
Survey on the selection of preferential measures



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三、企业所得税优惠政策设计

3. The design of enterprise income tax preferential policy

企业所得税优惠政策设计的基本原则

General principles for the design of enterprise income tax preferential policy for energy conservation products



- 着眼全局;
- 把握重点;
- 直接优惠与间接优惠相结合;
- 简便易行, 方便操作
- With an overall point of view ;
- Holding the key point;
- Combination of direct and indirect incentives;
- Simple to practice, easy to operate

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建议近期重点采用的企业所得
税节能优惠政策措施 (1)

Enterprise income tax preferential
policy measures to be carried out in the
near future (1)



□ **投资抵免。**对企业购置节能产品（设备），可按其产品（设备）投资（购置）额的**15%**从企业应纳税额中抵免，当年不足抵免的，可用以后年度应纳税额延续抵免，但最长不超过**5年**

□ **Investment deduction.** 15% of the firms' investment on the purchase of energy conservation products (equipment) should be deducted from the taxable incomes for the firms. If the taxable incomes for the current year are not sufficient for the deduction, the deduction can be carried over the following years, but not beyond 5 years

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建议近期重点采用的企业所得
税节能优惠政策措施(2)

Enterprise income tax preferential policy
measures to be carried out in the near
future (2)



□ **直接优惠。**生产节能产品（设备）的企业，给予必要的所得税直接优惠，其中专门从事节能产品生产的企业，减半征收企业所得税；对非专门从事此类节能产品生产的企业，就其生产经营节能产品取得的所得，减半征收企业所得税

□ **Direct tax reduction.** Direct income tax reduction should be offered to the firms producing energy conservation products. Income taxes for the firms specially engaged in the production of energy conservation products should be halved. The firms not specially engaged in the production of energy conservation products should separate the business accounting for incomes deriving from the manufacture and sales of energy conservation products from other incomes and the income tax for this part should be halved

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四、节能产品目录

4. The Catalogue of energy conservation products

节能产品的概念

The definition for "energy conservation products"



□ 节能产品是指符合与该种产品有关的质量、安全 and 环境标准要求，在社会使用中与同类产品或完成相同功能的产品相比，它的能源利用效率（能效、能耗）指标符合相关能效标准中I级或节能评价值的规定

□ The energy conservation products refer to those products meeting the relevant standards on quality, safety and environmental protection compared with products of the same kinds or products with the same functions. The energy efficiency of these products meets the requirement I or the evaluating values of energy conservation in the EF Standards

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确定国家鼓励发展的节能产品的原则(1)

Principles in deciding the catalogue of energy conservation products (equipment) encouraged by the government (1)



- 符合市场需求和节能工作需要，有比较广阔的发展前景；
- 产品使用量大面广、节能潜力明显、能源利用效率高；
- 技术成熟、可靠，具备推广条件；
- 由于价格因素，存在一定市场推广障碍；
- Meeting market and energy conservation demands , having broad development prospects;
- Being used in large volume, having obvious potentials of energy economization and higher efficiency;
- With mature and reliable techniques, and conditions for popularization;
- Having difficulties in marketing due to price factor;

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确定国家鼓励发展的节能产品的原则(2)

Principles in deciding the catalogue of energy conservation products (equipment) encouraged by the government (2)



- 目前市场占有率低，不超过市场份额的10%；
- 有较高技术含量，有利于企业设备更新和技术改造，能促进产业结构优化和升级，提高企业经济效益；
- 优惠政策实施成本低，综合经济效益显著
- market share currently less than 10% ;
- Having high technological contents, being helpful to conduct equipment updating and technological innovations, promote the optimization and the economic benefit
- Lower cost in implementing the incentives and greater comprehensive economic benefits

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建议的节能产品目录

Suggested catalogue of energy conservation products

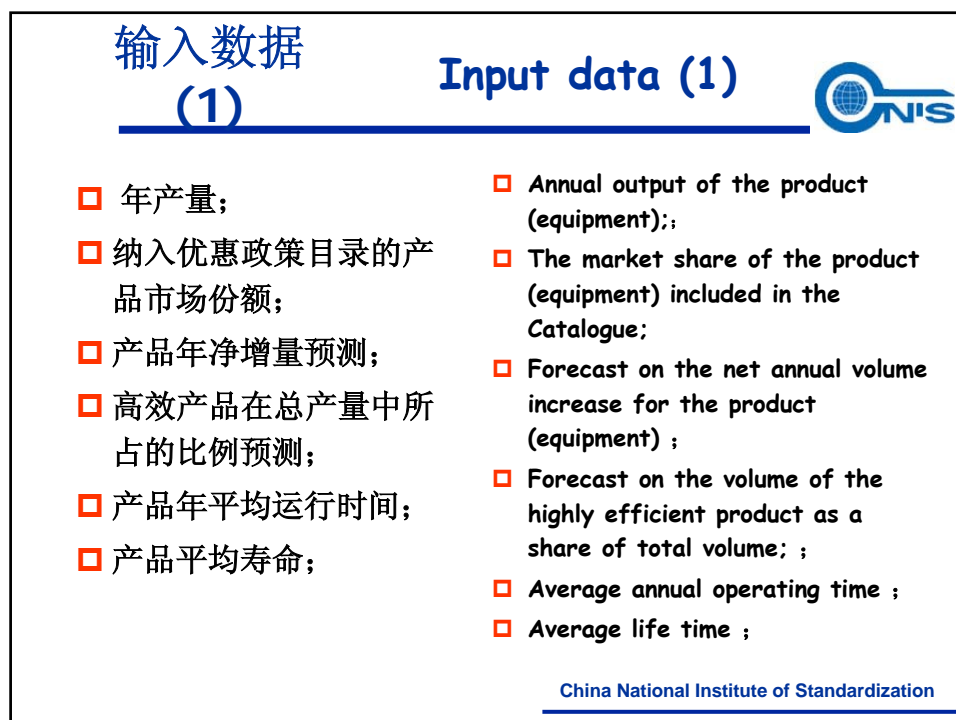
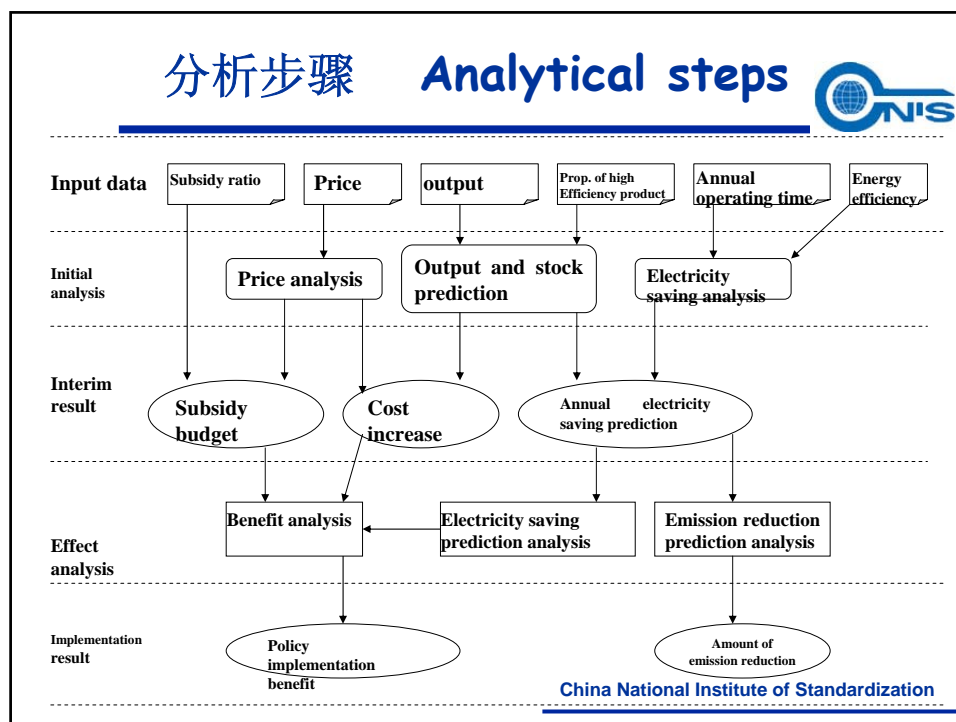


产品名称 Product name	评价指标 Evaluating index	指标要求 Required indexes	能效标准 编号 Standard number	目前市场份额 Market share
中小型三相异步电机 M & S sized three-phase asynchronous motors	效率 Efficiency	节能评价价值 Evaluating values of energy conservation	GB18613-2002	1%
配电变压器 Transformers for electricity distribution	空载损耗、负载损耗 Empty loss, load loss	节能评价价值，空载损耗下降64% Evaluating values of energy conservation and empty loss lowered by 64%	报批稿 Standard document for approval	1%
单元式空调机 Unitary AC	能效比 EER	能效等级1级 Grade 1	GB 19576 — 2004	1%
冷水机组 Water chillers	能效比 EER	能效等级1级 Grade 1	GB19577—2004	1%
房间空气调节器 Room AC	能效比 EER	能效等级1级 Grade 1	GB12021.3—2004	2%
电动洗衣机 Washing machine	耗电量、用水量和洗净比 EC, etc	能效等级1级 Grade 1	GB12021.4—2004	0.1%

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五、节能潜力和效益分析

5. Analysis on energy conservation potential and economic benefits



输入数据(2)

Input data(2)



- 电价增长率及每年的电价；
- 单位产品年能耗；
- 单位产品成本增加量
- 投资抵免比例；
- 直接优惠所得税比例
- CO₂和SO₂碳排放系数
- Growth rate of electricity price and yearly electricity price ;
- Annual energy consumption per unit product ;
- Cost increment per unit product.;
- Ratio of investment ;
- Direct income tax reduction ratio ;
- The emitting coefficients for CO₂ and SO₂

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分析预测结果

Results of the analysis

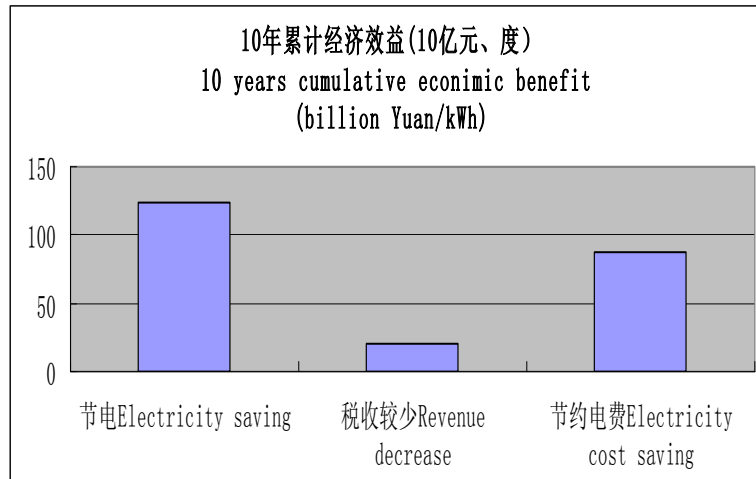


产品名称 Product name	10年累计节电 (亿度) Cumulative Electricity saving in 10 years (0.1 TWh)	累计减少税收 (亿元) Cumulative revenue decrease (0.1 Bil. Yuan)	累计节约电费 (亿元) Cumulative electricity saving (0.1 bil. Yuan)	累计减排 (万吨) Cumulative emission reduction (0.01 mil. tons)
中小型三相异步电机 M & S sized three phase asynchronous motors	689	21.26	474.4	CO ₂ : 6573 SO ₂ : 365
配电变压器 Transformers	22	15.08	15.1	CO ₂ : 208 SO ₂ : 11
单元式空调机 Unitary AC	40	18.53	28	CO ₂ : 382 SO ₂ : 21
冷水机组 Water Chillers	211	8.53	145	CO ₂ : 2018 SO ₂ : 112
房间空气调节器 Room AC	257	122.77	177	CO ₂ : 2454 SO ₂ : 136
电动洗衣机 Washing machine	节电量(Elect. Saving): 13 节水量(water saving): 4.7	21.75	节电费: 9.0 节水费: 24.6	CO ₂ : 85 SO ₂ : 4.7

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分析预测结果 (2)

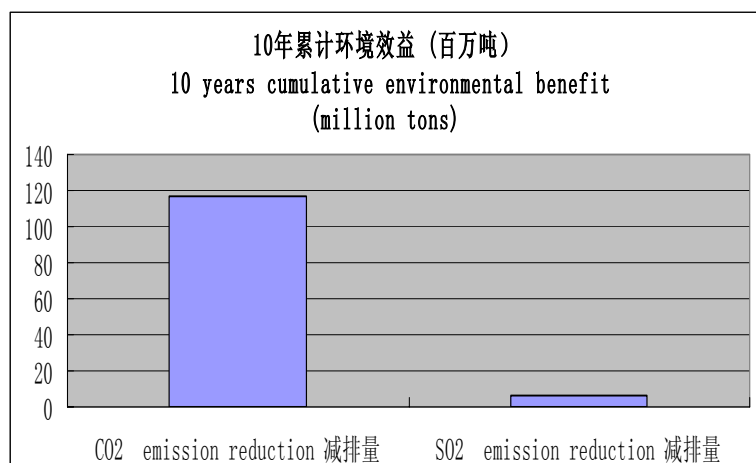
Results of the analysis (2)



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分析预测结果 (3)

Results of the analysis (3)



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六、节能产品认定管理办法 (草案)

6. Accreditation and management scheme for energy conservation products (draft)

主要内容

Main contents



- | | |
|-----------------|--|
| □ 共六章/28条 | □ All together 6 Chapters and 28 clauses |
| □ 第一章 总则 | □ Chapter 1: General principles |
| □ 第二章 申请条件和认定内容 | □ Chapter 2: application conditions and accreditation contents |
| □ 第三章 认定及申诉程序 | □ Chapter 3: Accreditation and appealing procedure |
| □ 第四章 监督管理 | □ Chapter 4: Supervision and management |
| □ 第五章 罚则 | □ Chapter 5: Penalty |
| □ 第六章 附则 | □ Chapter 6: Supplementary articles |

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申请条件

Application conditions



□ 申请条件(3项)

销售或使用的节能产品能实行独立核算；节能产品在《目录》范围内；销售或使用的节能产品符合国家产业政策、符合有关标准要求

□ Conditions for application

The energy conservation products sold or used can be separately accounted; the energy conservation products are included in the "catalogue"; the energy efficient products sold or used meet the requirements of government industrial policy and relevant standard

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认定内容

accreditation contents



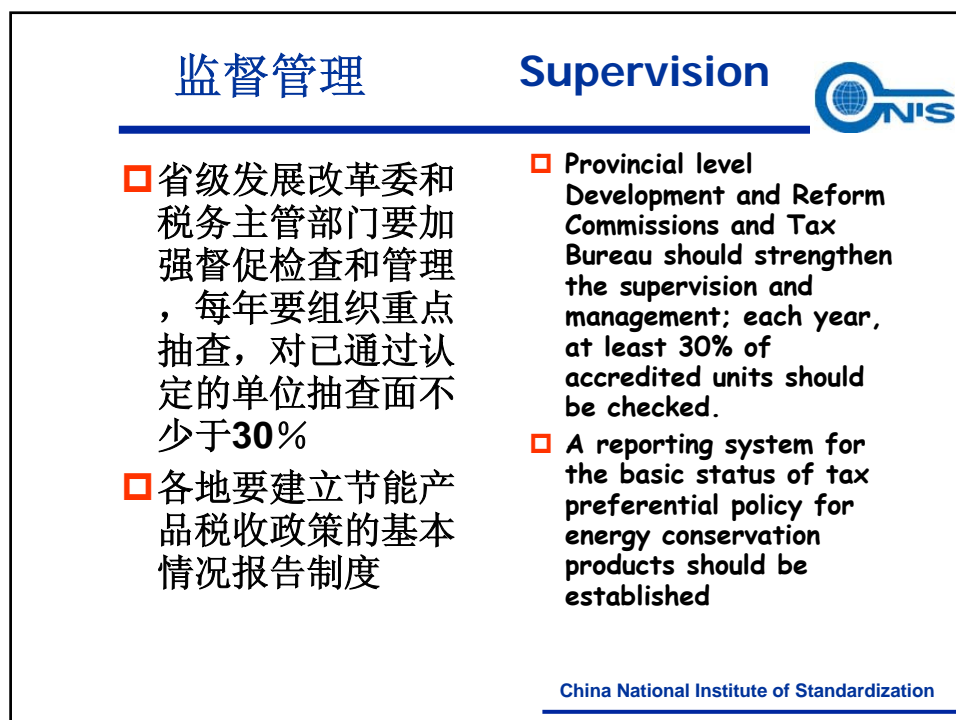
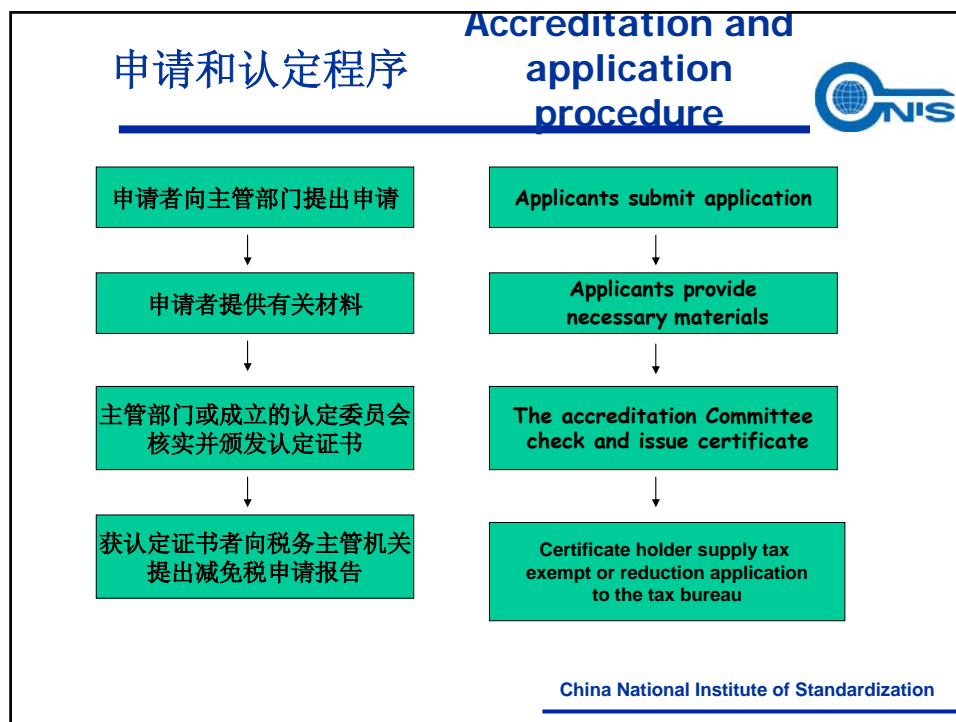
□ 认定内容(4项)

节能产品是否在《目录》范围；节能产品是否符合《目录》要求；生产者或使用单位是否符合国家有关企业所得税优惠政策文件所规定的享受优惠政策的条件；适用享受企业所得税优惠政策的种类和范围

□ Contents for accreditation

Whether the energy conservation product applied is included in the "Catalogue"; whether the energy conservation product meets the requirements of the "catalogue"; whether the manufactures or users of energy conservation products meet the conditions to be qualified to enjoy the preferential policy specified in the government's document on enterprise income tax preferential policy; the category and scope for enterprise to enjoy income tax preferential policy

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建筑节能财税政策和监督机制 Fiscal Policies and Supervision Systems for Energy Efficiency Building in China

郁聪 Yu Cong

建筑节能财税政策和监督机制研究课题组
Project Team

A Study of Fiscal Policies and Supervision Systems for Energy
Efficiency Building in China

国家发展和改革委员会能源研究所

主要内容 Outline

1. 建立建筑节能激励政策的紧迫性
Urgency of Establishing Fiscal Policies for Energy
Efficiency (EE) in Building Sector
2. 推动建筑节能存在的主要障碍
Main Barriers to Promoting EE in Building Sector
3. 制定建筑节能激励政策的目标、原则、基本思路
Targets, Principles and Basic Considerations for Developing
Fiscal Policies to Promote EE in Building Sector
4. 近年建筑节能激励政策的主要领域和设想
Targeted Fields and Recommendations for Focus of Fiscal
Policies in Coming Years

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建立建筑节能激励政策体系的紧迫性 Urgency of Establishing Fiscal Policies

- 居民消费结构升级、消费需求旺盛的时期，居民的生活正在从“生存型”向“享受型”的阶段过渡。
- 每年新增的住房、采暖空调设施、家用电器都居世界之最。
- 空调和采暖又是导致能源季节性尖峰需求最关键的原因。
- 中国大量的空调系统、采暖系统、照明设施、能源浪费现象严重，节能潜力巨大。
- Standard of living is transitioning from “survival-oriented” to “enjoyment-oriented” living.
- China has the greatest annual increase in new homes, space heaters, air conditioners and household appliances.
- Demand for air conditioners and space heaters is a key reason for seasonal peak load energy demand.
- China suffers from severe energy waste due to the great quantity of air conditioning systems, space heating systems, and lighting facilities used.

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中国建筑节能的复杂性 Challenges

- 多个气候类型区——严寒、寒冷、冬冷夏热、冬暖夏热地区
- 采暖和不采暖地区——有无采暖补贴
- 新建和既有建筑——既有建筑400多亿平方米，每年新增16—20亿平方米
- 不同建筑类型能耗水平差异大——大型公建耗能水平是中小型公建的5—6倍，大型公建电耗是住宅的10倍
- China's multi-climate zones
- Heating subsidies
- New buildings and existing buildings represent 40 billion square meters, there is new annual construction of 1.6 - 2 billion square meters
- Different types of buildings have varying levels of energy consumption: a big public building may consume 5 - 6 times more than a small to medium-sized building and 10 times that of a residence

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推动建筑节能的主要障碍 Main barriers to establishing energy conservation fiscal policies

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|---|---|
| <ul style="list-style-type: none"> • 机制性障碍 <ul style="list-style-type: none"> - 集中供热/供冷计量收费机制 - 现行的公共部门管理体制 • 强制性法规、政策的实施障碍 <ul style="list-style-type: none"> - 缺乏法规、政策的监督机制 - 法治不健全、有法不依、执法不严 | <ul style="list-style-type: none"> • Barriers to mechanism <ul style="list-style-type: none"> - Heating/cooling billing calculation mechanism - Existing public sector management system • Barriers to mandatory regulations and policies <ul style="list-style-type: none"> - Lack of a supervision mechanism for regulation and policy implementation - Unsound law system; non-compliance with laws; lack of strict enforcement of laws pertaining to energy conservation policy |
|---|---|

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推动建筑节能的主要障碍 Main barriers to establishing energy conservation fiscal policies

- | | |
|---|---|
| <ul style="list-style-type: none"> • 技术障碍 <ul style="list-style-type: none"> - 在选择热计量器具、降低计量器具成本、解决热计量存在的技术难点存在技术问题和分歧 - 绝大部分集中供热的建筑（包括新建住宅）尚未安装热计量仪 • 能力建设障碍 <ul style="list-style-type: none"> - 严重缺乏节能技术进行评估、检测、认证的权威机构 - 节能技术评估机构的市场也亟待健全 | <ul style="list-style-type: none"> • Technology Barriers <ul style="list-style-type: none"> - How to reduce the cost of thermal meters and solving technical difficulties - Most buildings (including new buildings) applied with district heating have not installed thermal meters • Barriers to Capacity Building <ul style="list-style-type: none"> - Serious lack of authorized organizations to conduct evaluations, tests and certifications for energy-efficient technologies - Need to perfect the market of energy-conservation technology evaluation organizations |
|---|---|

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推动建筑节能的主要障碍 Main barriers to establishing energy conservation fiscal policies

- 能源价格机制障碍
 - 尚未建立基于市场的热价形成机制
 - 调整热价的政策也没有出台
- 资金障碍
 - 是最大障碍
 - 缺乏长期性财税激励政策的支持
 - 缺乏节能专项基金
- Barriers to Energy Pricing
 - Market-based thermal pricing mechanisms have yet to be set up
 - Thermal price regulating policy has yet to be promulgated
- Barriers to Investment
 - These are the biggest barriers
 - Lack of long-term fiscal policy incentives
 - Lack of an energy conservation special fund

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原则 Principles

- 现实性，根据中国目前建筑节能现状开发激励政策。
- 适用性，根据中国建筑用能的法规特性、区域特性、技术特性。
- 可操作性，必须可操作、易操作，具有循序渐进的特点。
- 侧重性，根据建筑节能目前存在的主要矛盾，制定相应的财税政策，有重点的突破、克服矛盾。
- 协调性，与其他领域的节能财税政策相协调，互补互进。
- 激励性和限制性政策相结合
- 长效和短期政策相结合
- 与国家“十一五”十大重点节能工程实施方案中的相关内容相结合
- Reality
- Applicability
- Practicability
- Priority
- Coordination
- Combine incentives with limitations
- Combine long-term mechanisms and short-term policies
- Link the implementation of China's Mid- to Long-Term Energy Conservation Plan especially the Ten Key Energy Conservation Programs

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基本思路 Fundamental Concepts

针对不同特
点重点突破

Take into account
differences
between various
types of
buildings when
solving the
problem of
energy efficiency

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基本思路 Fundamental Concepts

• 新建建筑

- 建立长效机制
- 激励和限制性政策相结合
- 充分利用监督机制
- 区分公共建筑和住宅

• New Buildings

- Establish a long-term mechanism
- Rely on both incentives and limitations
- Fully use the supervision mechanism
- Distinguish public buildings from residential buildings

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基本思路 Fundamental Concepts

• 公用建筑

- 以大型公建为主要对象
- 以限制性政策为主
 - 建立监督机制，提高达标率
- 激励政策
 - 鼓励设备供应商

• Public Buildings

- Target large buildings
- Rely mainly on limitation policies
 - Establish a supervision mechanism to increase rate of implementation of standards
- Incentives
 - Encourage equipment suppliers

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基本思路 Fundamental Concepts

• 住宅

激励政策以用户为核心

- 采暖地区
 - 加快供热体制改革
 - 加强供热系统运行管理
- 非采暖地区
 - 能效标识

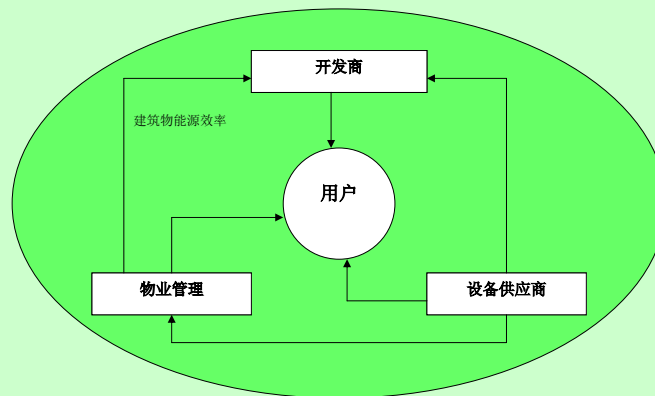
• Residential Buildings

Incentives should target consumers

- Heating zones with subsidies
 - Heating Reform
 - Management of heating supply system operation
- Heating zones without subsidies
 - Information labeling

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住宅财税政策以用户为核心 Fiscal Policies for Residential Buildings Target Consumers



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目前开发商营销节能建筑的主要做法 Main Ways to Market Energy-Efficient Buildings

- 选择高档次住宅为节能措施的尝试重点
- 以提高舒适度为节能住宅的主要营销策略
 - 锋尚国际公寓——“告别暖气、空调时代”
 - MOMA——四季恒温恒湿
- 经济适用房难以消化节能的额外成本
- Select top-grade apartments as pilots for energy-efficiency measures
- Improving comfort should be the key marketing approach:
 - FENGSHANG
 - MOMA
- Low-investment apartments have a hard time digesting the incremental cost from energy-efficiency measures

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基本思路 Fundamental Concepts

• 既有建筑

- 以限制性政策为主
 - 公用建筑
 - 强制能源审计
 - 能源消费定额管理
 - 节能服务公司
 - 住宅
 - 解决改造资金
 - 节能产品和技术的信息传播
- 激励政策
 - 能源供应系统的维护

• Existing Buildings

- Rely primarily on limitation
 - Public Buildings
 - Enforce auditing
 - Energy consumption quota
 - EMCs
 - Residential buildings
 - Solve financing problem
 - Information dissemination
- Incentives
 - Maintain supply system

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近期建筑节能经济政策的建议 Recommendations for Coming Years

• 优先领域

- 加强对新建住宅节能标准的贯彻实施和监督管理力度。
- 加强对大型公共建筑（包括政府机构建筑）能源系统的节能管理和节能改造。
- 加大对节能型的采暖空调系统先进节能技术的支持力度。
- 对节能型建筑设备（包括家用电器及办公设备等）给予激励政策支持。

• Priorities

- Enforcement and supervision of EE standards for new buildings
- Energy management and innovation for large-scale public buildings, including government buildings
- Advanced technologies for heating and air conditioning systems.
- Incentives for building facilities, including appliances and office equipment

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延长“新型墙体材料专项基金”的征收时间 Prolong the preferential policy that will stop implementing

- 按照计划，该基金到2005年底停止征收。
 - 评估结果表明，有必要延长该基金的征收工作。
 - 节约墙材生产能耗近8000万吨标准煤。
 - 将支持建筑节能纳入基金的支持范围。
- As planned, this fund will stop collecting fee payments at the end of 2005
 - Evaluated results show that it is necessary to prolong use of this fund
 - 80 million tce saved
 - A section of the fund should be devoted to energy-efficient building

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鼓励用户选购节能住宅的政策 Incentives to Encourage Consumers to Purchase EE Residential Buildings

减免购房契税

- 不同地方已经出台了减免契税鼓励选购小户型的政策，可将此政策扩展到鼓励购买达到超前标准的节能住宅上
- 减小开发商建造节能住宅的风险，间接鼓励了开发商建造超前节能住宅。

Reduce Title Deed Taxes

- Certain cities have issued reduction policies to encourage consumers to buy small-sized apartments. It is also viable to expand the scope of the policy to encourage consumers to select apartments that use advanced energy-efficient technology
- The approach would also offer an added incentive for builders to construct energy-efficient buildings by limiting the risk of such construction.

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鼓励用户选购节能建筑的政策
Incentives to Encourage Consumers to
Purchase EE Residential Buildings

方式：降低物业管理费

- 鼓励开发商选购高效设备
 - 享受“高效节能产品的企业所得税优惠政策”和“高新技术产品所得税税制改革”

Approach: Decrease Building Management Fees

- Encourage developers to buy high-efficiency facilities
 - Beneficiaries of Income Incentives for EE products and advanced technology products

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解决既有建筑节能改造资金来源
Financing Renovation of Existing Buildings

利用公共维修基金

- 公共维修基金2%；
- 在即将出台的《专项维修资金使用管理细则》加入节能改造使用要求

Use a Public Maintenance Fund

- Collect the Fund with 2% of total price;
- The soon-to-be-published “Public Maintenance Fund Implementation Criteria” will include a requirement for EE building renovation

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建立达标监督机制
Establish a supervision system to enforce the implementation of mandatory standards

- 建立设计、施工、监理、验收、运行5个环节的监督机制；
- 培育第三方建筑节能检查队伍。
- Establish a supervision system for building design, construction, inspection, checking and operating;
- Encourage third-party institutions to assess and assist in the implementation of mandatory energy efficiency standards.

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加强建筑节能队伍的能力建设
Enhance capacity building for energy efficiency in buildings

- 利用节能基金，尽早开展建筑节能基础能力的建设，特别是建筑节能评估、检测队伍的建设；
- 规范建筑节能技术和产品市场以及提高市场监督能力的建设。
- Use the Energy Conservation Fund to improve energy efficiency in buildings as soon as possible through energy conservation assessment, inspection by third-party institutions, etc.
- Regulate the market for energy-efficient technologies and products used for construction.

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实施大型宾馆、饭店的节能自愿协议 Implementation of volunteer agreement with large hotels and restaurants

- 选择有节能积极性的大型宾馆、饭店与政府签订节能自愿协议，并与能源合同管理机制相结合。
- Encourage large hotels and restaurants that are enthusiastic about saving energy to sign energy-saving volunteer agreements with the government. This should be combined with an energy performance contracting mechanism, and the signing of an energy-saving guarantee agreement with energy service companies.

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实行建筑物能耗性能信息标识制度 Practice energy use performance information labeling system for buildings

- 在夏热冬冷地区开展城市居民住宅能耗信息标识制度，克服节能信息不对称的障碍。
- 政策激励点的支持建筑节能设计院所、建筑节能评估能力的建设，鼓励开发商建造节能型住宅上。
- Implement an urban residential household-energy-use information labeling system in “hot summer and cool winter” regions.
- The motivation for this incentive policy is to support capacity building in the field of energy-efficient design and evaluation of energy saving as well as to encourage developers to build energy-efficient buildings.

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建筑节能经济激励政策基本构想

Basic Thinking on Economic Incentive Policies for Buildings Energy Conservation



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建设部科技司
2005年11月

LIANG Junqiang

Department of Science and
Technology,
Ministry of Construction

November 2005

经济激励政策设计思路 Design of Economic Incentive Policies

■ 分阶段、分类别实施经济激励政策

针对不同气候区的建筑，经济激励政策应区别对待；针对不同类型的建筑，经济激励政策应区别对待，如居住建筑和公共建筑；针对建筑节能的不同程度，经济激励政策应区别对待；当政策发生重叠时，选择其中最优惠的一种政策。

■ 鼓励性政策与限制性政策相结合

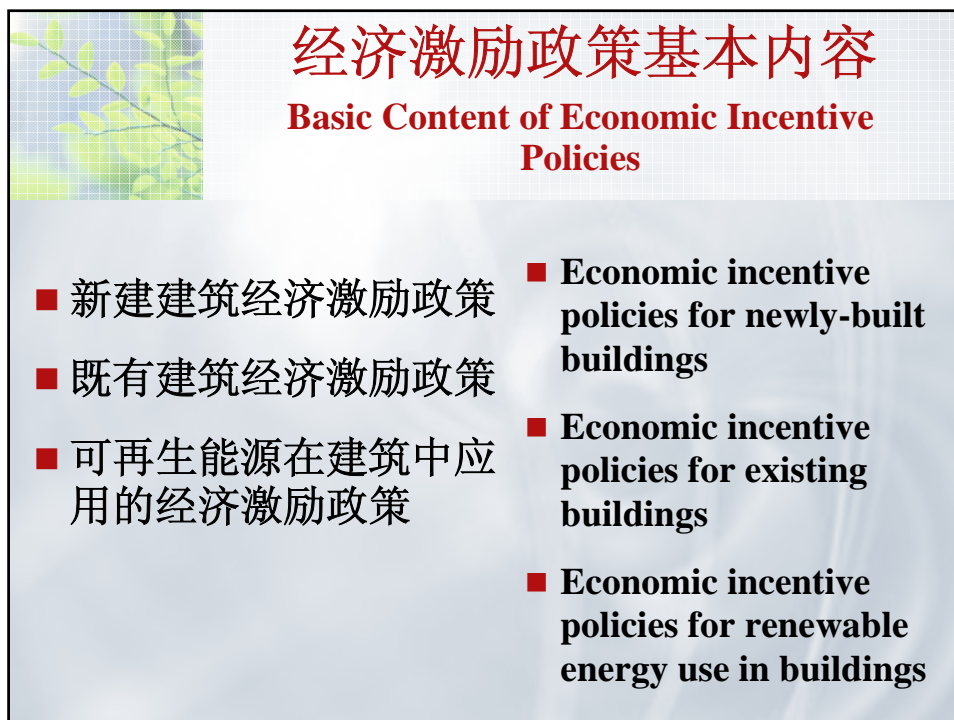
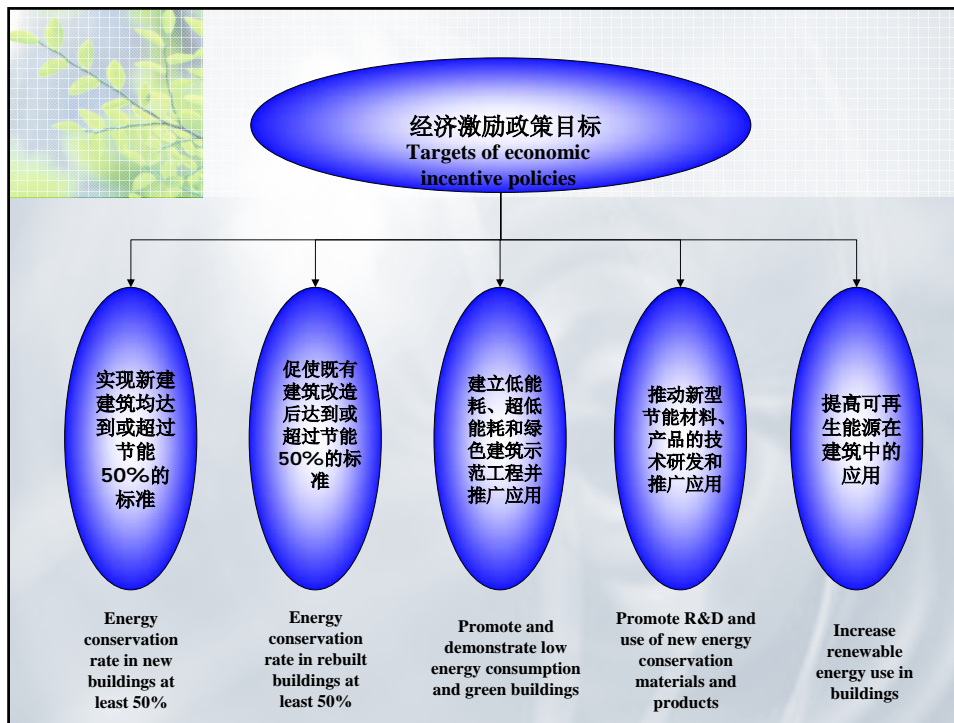
■ 从节能性能出发，以成本形式表现

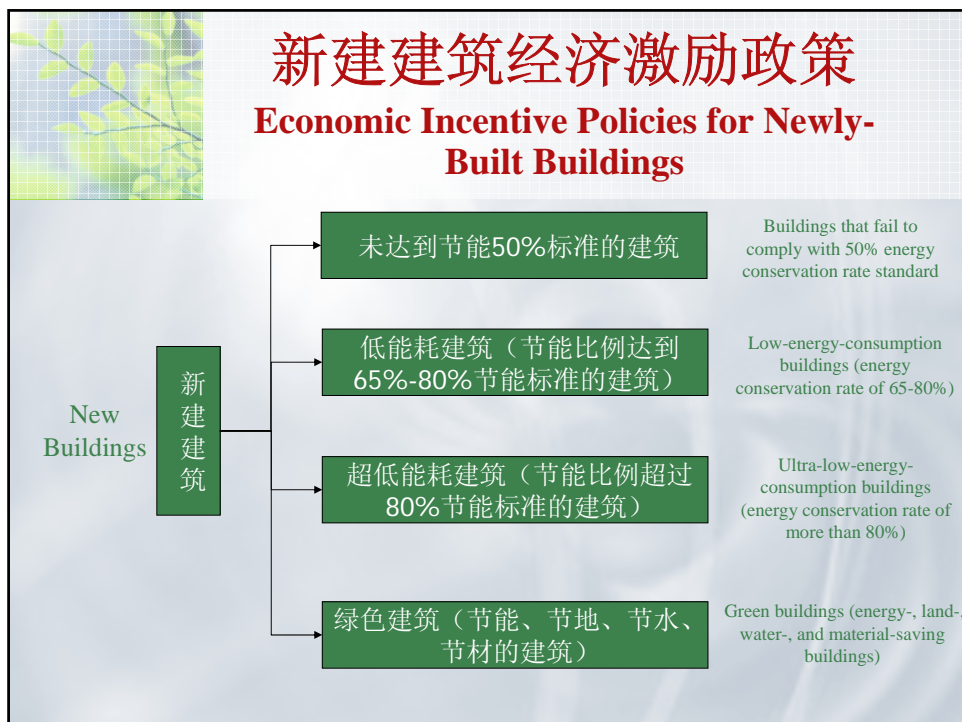
■ Implement economic incentive policies in steps according to different categories

- different economic incentive policies for buildings in different climatic zones
- different economic incentive policies for different types of buildings
- different economic incentive policies for different levels of energy conservation in buildings
- when different policies overlap, the most favorable policy should be selected.

■ Combine incentive policies with regulations

■ Start by studying energy conservation performance and implement the most cost-effective policies first





<h2 style="text-align: center;">未达到节能50%标准的建筑</h2> <h3 style="text-align: center;">Buildings that Fail to Comply with 50% Energy Conservation Rate Standard</h3>	
<h4>居住建筑和商业性公共建筑</h4> <ul style="list-style-type: none"> ■政策类型：限制性政策 ■政策对象：开发商 ■政策方案： <ul style="list-style-type: none"> ➢征收固定资产投资方向调节税，以总投资额为税基，税率暂定为5% ➢禁止销售或投入使用，并责令进行节能改造 	<h4>Residential Buildings and Commercial Public Buildings</h4> <ul style="list-style-type: none"> ■Policy type: restrictive policy ■Policy to: developers ■Policy plan: <ul style="list-style-type: none"> ➢ Levy a fixed assets investment regulatory tax and set the tax rate at 5%, with total investment as the tax base. ➢ Prohibit sale or use; demand developers reconstruct



低能耗建筑 Low-Energy-Consumption Buildings

初期示范阶段

- 政策类型：鼓励性政策
- 政策对象：开发商和消费者
- 政策方案：

- 开发商：对于低能耗建筑开发商采取6%的所得税返还
- 消费者：对购买低能耗建筑的消费者给予财政补贴，补贴额度为价格增量的50%

Initial Demonstration Stage

- Policy type: incentive policy
- Policy to: developers and consumers
- Policy plan:

- For developers: return 6% of income tax to developers
- For consumers: give subsidy to consumers; the subsidy amount is 50% of the price increment.

推广应用阶段

- 取消经济激励政策

Promotion and Application Stage

- Abolish economic incentive policies



超低能耗建筑 Ultra-Low-Energy-Consumption Buildings

初期示范阶段

- 政策类型：鼓励性政策
- 政策对象：开发商和消费者
- 政策方案：

- 开发商：对于低能耗建筑开发商采取15%的所得税返还
- 消费者：对购买低能耗建筑的消费者给予财政补贴，补贴额度为价格增量的75%

Initial Demonstration Stage

- Policy type: incentive policy
- Policy to: developers and consumers
- Policy plan:

- For developers: return 15 % of income tax to developers
- For consumers: give fiscal subsidy to consumers; subsidy amount is 75% of the price increment.

推广应用阶段

- 取消对开发商的税收优惠政策，对消费者实施财政补贴，补贴额度为价格增量的50%

Promotion and Application Stage

- Abolish the preferential fiscal policy to developers and offer fiscal subsidy to consumers. The subsidy amount is 50% of the price increment.

绿色建筑 Green Buildings

■政策类型：鼓励性政策

■政策对象：开发商和消费者

■政策方案：

➢对于开发绿色建筑的开发
商采用**15%**的所得税税率

➢对购买绿色建筑的患者
给予财政补贴，补贴额度为
价格增量的**85%**

■Policy type: incentive policy

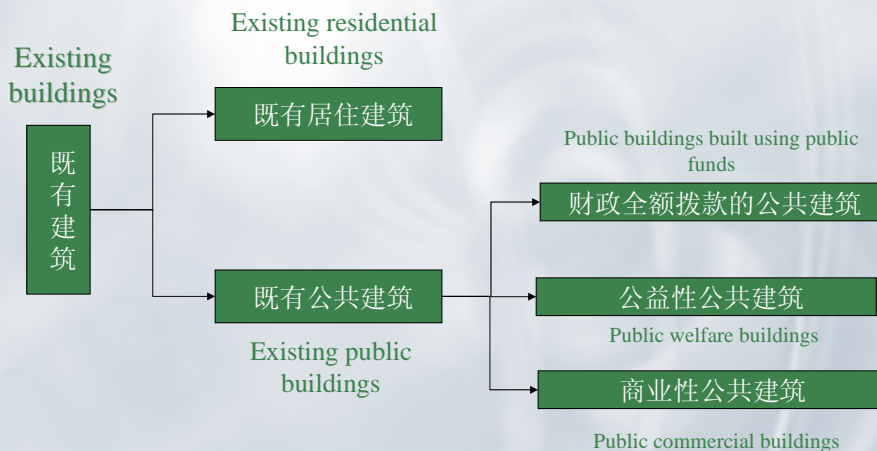
■Policy to: developers and
consumers

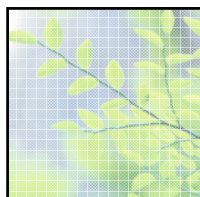
■Policy plan:

➢For developers: adopt a 15%
income tax rate for developers
who build green buildings

➢For consumers: give subsidy
to consumers who buy green
buildings; subsidy amount is
85% of the price increment.

既有建筑经济激励政策 Economic Incentive Policies for Existing Buildings





既有居住建筑节能改造

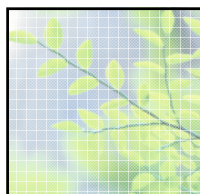
Energy Conservation Reconstruction in Existing Residential Buildings

初始阶段 (“十一五”期间)

- 政策类型：鼓励性政策
- 政策对象：供热企业和用户
- 政策方案：
 - 供热企业：对进行燃气、燃油锅炉改造和热力管网改造的供热企业提供增量成本30%-50%的财政补贴。
 - 用户：对进行围护结构和室内热能系统改造的用户提供增量成本80%-100%的财政补贴。

Initial Stage (During Eleventh Five-Year Plan Period)

- Policy type: incentive policy
- Policy to: heat-supply enterprises and users
- Policy plan:
 - Heat-supply enterprises: provide a fiscal subsidy (equal to 30%-50% of the incremental cost) to heat-supply enterprises who reconstruct gas- and oil-fired boilers and thermal pipe networks.
 - Users: provide a fiscal subsidy (equal to 80%-100% of the incremental cost) to users who reconstruct enclosure structures and indoor thermal energy systems.



既有居住建筑节能改造

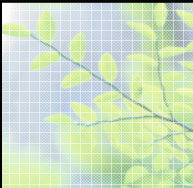
Energy Conservation Reconstruction in Existing Residential Buildings

推广阶段 (“十二五”期间)

- 政策类型：鼓励性政策
- 政策对象：供热企业和用户
- 政策方案：
 - 供热企业：对进行燃气、燃油锅炉改造和热力管网改造的供热企业提供增量成本10%-20%的财政补贴。
 - 用户：对进行围护结构和室内热能系统改造的用户提供增量成本30%-60%的财政补贴。

Promotion Stage (During Twelfth Five-Year Plan Period)

- Policy type: incentive policy
- Policy to: heat-supply enterprises and users
- Policy plan:
 - Heat supply enterprises: provide a fiscal subsidy (equal to 10%-20% of the incremental cost) to heat-supply enterprises who reconstruct gas- and oil-fired boilers and thermal pipe networks.
 - Users: provide a fiscal subsidy (equal to 30%-60% of the incremental cost) to users who reconstruct enclosure structures and indoor thermal energy systems.



既有居住建筑节能改造

Energy Conservation Reconstruction in Existing Residential Buildings

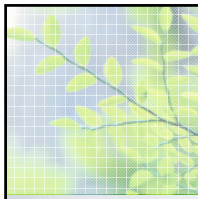
<p>成熟阶段（“十二五”之后）</p> <ul style="list-style-type: none"> ■ 政策类型：限制性政策 ■ 政策对象：供热企业和用户 ■ 政策方案： <ul style="list-style-type: none"> ➢ 供热企业：不再提供激励政策，对仍未进行节能改造的供热企业征收环境污染费或其他形式的罚款。 ➢ 用户：不再提供激励政策。 	<p>Mature Stage (After Twelfth Five-Year Plan Period)</p> <ul style="list-style-type: none"> ■ Policy type: incentive policy ■ Policy to: heat supply enterprises and users ■ Policy plan: <ul style="list-style-type: none"> ➢ Heat supply enterprises: no more incentive policies but an environmental pollution fee or fines will still be imposed to those heat-supply enterprises who do not undertake energy conservation reconstruction. ➢ Users: no more incentive policies.
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既有公共建筑节能改造

Energy Conservation Reconstruction in Existing Public Buildings

<p>财政全额拨款的公共建筑 Public buildings built with using public funds</p>	
<ul style="list-style-type: none"> ■ 政策类型：鼓励性政策和限制性政策兼用 ■ 政策对象：产权单位 ■ 政策方案： <ul style="list-style-type: none"> ➢ 对此类建筑的节能改造应由财政全额投入； ➢ 对没有达到节能标准的建筑勒令限期改造，对超过期限仍没有完成的，则给予公开批评或对单位负责人给予批评等限制性激励措施。 	<ul style="list-style-type: none"> ■ Policy type: concurrent use of incentive policies and restrictive policies ■ Policy to: property right holder ■ Policy plan: <ul style="list-style-type: none"> ➢ Energy conservation reconstruction in such buildings should be carried out with public funds ➢ Demand buildings not complying with the energy conservation standard be reconstructed within a certain time period; if they fail to do so, take punitive measures, such as publicly criticizing the people in charge of the buildings.



既有公共建筑节能改造

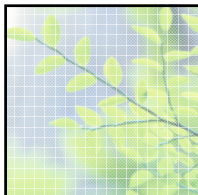
Energy Conservation Reconstruction in Existing Public Buildings

公益性公共建筑

- 政策类型：鼓励性政策
- 政策对象：产权单位
- 政策方案：
 - 节能改造所需资金由财政部分投入，其他部分由使用单位自筹；
 - 对节能改造单位自筹资金部分可以对其采用贷款贴息的优惠措施

Public welfare buildings

- Policy type: incentive policy
- Policy to: property right holder
- Policy plan:
 - Energy conservation reconstruction costs should be partially funded by the government; the rest should be paid for by the user unit
 - Discounted loans should be given to user for energy conservation reconstruction.



既有公共建筑节能改造

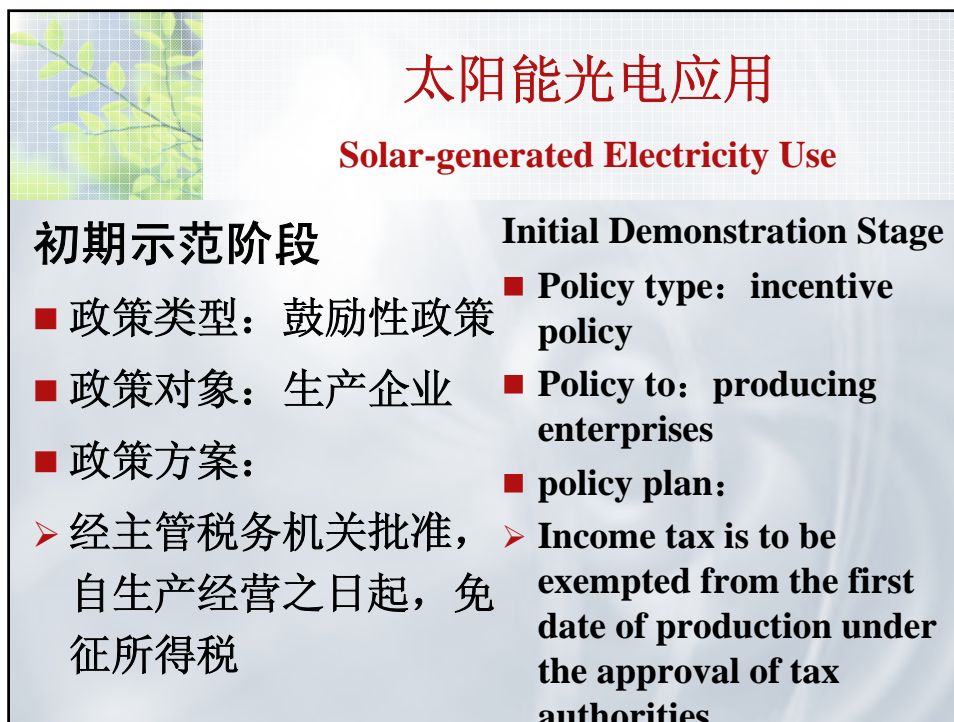
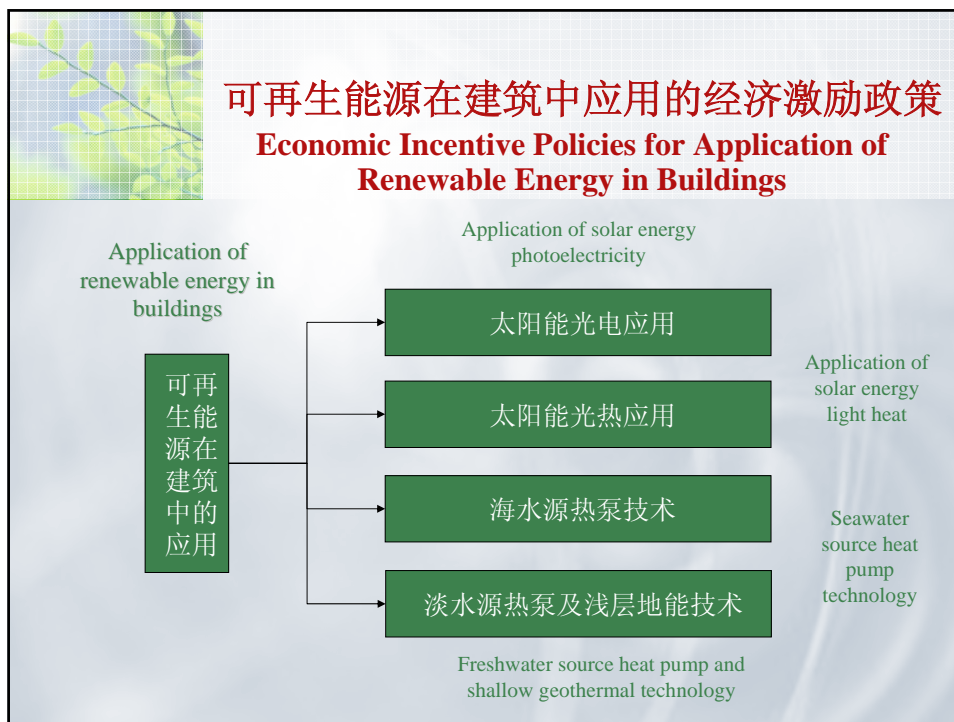
Energy Conservation Reconstruction in Existing Public Buildings

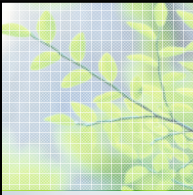
商业性公共建筑

- 政策类型：鼓励性政策和限制性政策兼用
- 政策对象：产权单位
- 政策方案：
 - 对节能改造业主资金可以采用贷款贴息或优惠利率的优惠措施；
 - 对未按期改造的，实行能源消费累进加价制度

Public commercial buildings

- Policy type: both incentive policy and restrictive policy
- Policy to: property right holder
- Policy plan:
 - Give discount loans or preferential interest rates to energy construction proprietors;
 - Adopt a system of accumulated energy consumption price increases for those who fail to complete reconstruction on time.





太阳能光电应用

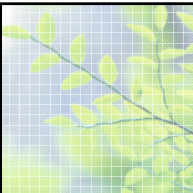
Solar-generated Electricity Use

推广应用阶段

- 政策类型：鼓励性政策
- 政策对象：生产企业
- 政策方案：
 - 对太阳能发电产品的生产企业执行15%的所得税率；税前列支广告费用比率由现行的2%提高到20%；税前全额列支技术研发费用

Promotion and Application Stage

- Policy type: incentive policy
- Policy to: producing enterprises
- policy plan:
 - Adopt a 15% income tax rate for enterprises which produce solar energy power generation products; raise the 2% ratio of advertising fee listed as pre-tax cost to 20%; list all technology R&D expenses as pre-tax cost.



太阳能光电应用

Solar-generated Electricity Use

全部阶段

- 实施费用分摊制度，在电网覆盖区域规定电网公司以常规能源电价附加的方式全部收购太阳能发电；
- 对太阳能光电产品的生产企业的固定资产再投资所产生的收入免征所得税；
- 在应用太阳能光电技术的建筑物的建造过程中给予投资者贷款贴息。

All Stages

- Implement a cost amortization system; by adding a premium to the conventional energy-generated electricity price, grid companies is required to buy all the power generated from solar energy in an electricity network covering area;
- Exempt income tax on the income gained from fixed asset reinvestment by enterprises which produce solar energy photoelectricity products;
- Offer loan discount to investors in the process of constructing buildings that use solar energy photoelectricity technology.



太阳能光热应用 Solar Heating Use

全部阶段

- 对太阳能光热产品的生产企业，经主管税务机关批准，自生产经营之日起，执行15%的所得税率；税前列支广告费用比率由现行的2%提高到20%；税前全额列支技术研发费用；
- 对太阳能光热产品的生产企业的固定资产再投资所产生的收入免征所得税；
- 国家对在人口低密度区域推广太阳能生态利用给予财政补贴。

All Stages

- Under the approval of tax authorities, adopt a 15% income tax rate for enterprises which produce solar energy light heat products from the first day of production; raise the current 2% ratio of advertising fee listed as pre-tax cost to 20%; list all technology R&D expenses as pre-tax cost.
- Exempt income tax on the income gained from fixed asset reinvestment by enterprises which produce solar energy light heat products.
- The State offers fiscal subsidy to the promotion of ecological use of solar energy in sparsely-populated regions.



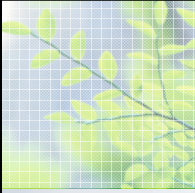
海水源热泵技术 Seawater Heat Pump Technology

初期示范阶段

- 政策类型：鼓励性政策
- 政策对象：生产企业
- 政策方案：
 - 经主管税务机关批准，自生产经营之日起，免征所得税

Initial Demonstration Stage

- Policy type: incentive policy
- Policy to: production enterprises
- Policy plan:
 - Under the approval of tax authorities, income tax is to be exempted starting from the first day of production.



海水源热泵技术

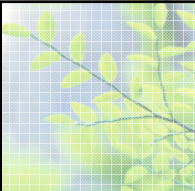
Seawater Heat Pump Technology

推广应用阶段

- 政策类型：鼓励性政策
- 政策对象：生产企业
- 政策方案：
 - 对海水源热泵供能企业执行15%的所得税率；税前列支广告费用比率由现行的2%提高到20%；税前全额列支技术研发费用

Promotion and Application Stage

- Policy type: incentive policy
- Policy to: producing enterprises
- Policy plan:
 - Apply a 15% income tax rate to enterprises which supply seawater heat pump energy; raise the current 2% ratio of advertising fee listed as pre-tax cost to 20%; list all technology R&D expenses as pre-tax cost.



海水源热泵技术

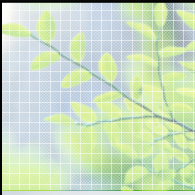
Seawater Heat Pump Technology

全部阶段

- 对海水源热泵供能企业的固定资产再投资所产生的收入免征所得税。
- 对海水源热泵供能企业用电应按民用电价予以收缴，以降低其生产成本，缩短投资回收期。
- 在应用海水源技术的建筑物的建造过程中给予投资者贷款贴息。

All Stages

- Exempt income tax on the income gained from fixed assets reinvestment by enterprises which supply seawater heat pump energy
- Charge the electricity used by seawater heat pump supply enterprises according to the civilian-use electricity price to reduce their production cost and shorten investment recovery cycle.
- Offer loan subsidies to investors in construction using seawater heat pump technology



淡水源热泵及浅层地能技术

Freshwater Heat Pump and Shallow Geothermal Technology

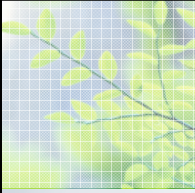
<h4>初期示范阶段</h4> <ul style="list-style-type: none"> ■ 政策类型：鼓励性政策 ■ 政策对象：生产企业 ■ 政策方案： <ul style="list-style-type: none"> ➢ 经主管税务机关批准，自生产经营之日起，免征所得税 	<h4>Initial Demonstration Stage</h4> <ul style="list-style-type: none"> ■ Policy type: incentive policy ■ Policy to: producing enterprises ■ Policy plan: <ul style="list-style-type: none"> ➢ Under the approval of tax authorities, income tax is to be exempted starting from the first day of production.
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淡水源热泵及浅层地能技术

Freshwater Heat Pump and Shallow Geothermal Technology

<h4>推广应用阶段</h4> <ul style="list-style-type: none"> ■ 政策类型：鼓励性政策 ■ 政策对象：生产企业 ■ 政策方案： <ul style="list-style-type: none"> ➢ 对淡水源热泵及浅层地能产品的生产企业执行15%的所得税率；税前列支广告费用比率由现行的2%提高到20%；税前全额列支技术研发费用。 	<h4>Promotion and Application Stage</h4> <ul style="list-style-type: none"> ■ Policy type: incentive policy ■ Policy to: production enterprises ■ Policy plan: <ul style="list-style-type: none"> ➢ Adopt a 15% income tax rate for enterprises producing freshwater heat pump and shallow geothermal energy products; raise the current 2% ratio of advertising fee listed as pre-tax cost to 20%; list all technology R&D expenses as pre-tax cost.
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淡水源热泵及浅层地能技术

Freshwater Heat Pump and Shallow Geothermal Technology

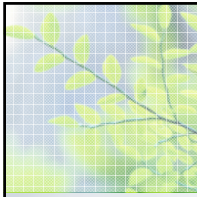
全部阶段

- 调整国家房地产开发征收的城市建设费使用方向，取消对燃煤供热方式的热力管网建设补贴，用于鼓励和引导淡水源热泵及浅层地能的工程项目建设；
- 对淡水源热泵及浅层地能产品的生产企业的固定资产再投资所产生的收入免征所得税。

All Stages

- Adjust the use of urban construction fee collected by the government on real estate development; abolish subsidy for the construction of coal-fired thermal pipe networks and use the money to encourage and guide the construction of freshwater heat pump and shallow geothermal projects;
- Exempt income tax on the income gained from fixed assets reinvestment by enterprises producing freshwater heat pump and shallow geothermal energy products.

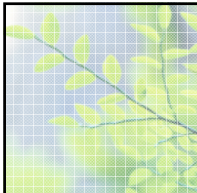




组织机构

Organizational Institutions

- 设立国家建筑节能管理机构，专门负责主管和监督全国的建筑节能工作。
- 地方建设行政主管部门设立建筑节能管理机构，主要负责建筑节能政策的实施，地方规章的制定，节能资金的使用，以及节能信息的反馈等，形成中央与地方的良性互动。
- Set up a national administrative institution to supervise energy conservation work in buildings nationwide.
- Local administrative construction departments should set up administrative institutions for buildings energy conservation in buildings to do the following:
 - Supervise implementation buildings energy conservation policies
 - Formulate local regulations
 - Use energy conservation funds
 - Give feedback on energy conservation information



法规、标准、政策

Regulations, Standards, and Policies

- 完善建筑节能相关法规体系
- 研究和制定建筑节能标准体系
- 研究和制定建筑节能经济激励政策
- Improve the legal and regulatory systems related to buildings energy conservation
- Formulate buildings energy conservation standards
- Formulate economic incentive policies for buildings energy conservation



相关制度

Relevant Systems

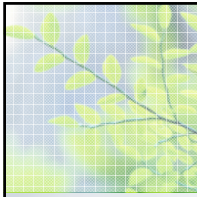
➤ 技术研发支持体系	➤ Technology R&D support system
➤ 深化北方地区供热体制改革	➤ Deepen heat supply system reform in Northern China
➤ 建立建筑能效测评认证标识制度	➤ Establish buildings energy efficiency testing certification, and labeling systems
➤ 建立建筑能耗统计制度	➤ Compile buildings energy consumption statistics
➤ 建立新建建筑的市场准入制度	➤ Establish a market access system for new buildings
➤ 建立公共建筑能源审计制度	➤ Establish an energy auditing system for public buildings



资金投入

Fund Input

资金来源	Fund Sources
1. 公共财政	1. Public financing
2. 墙改基金	2. Wall reconstruction fund
3. 国债	3. National debt
4. 国际投资	4. International investment
5. 社会投资	5. Public investment
6. 其他	6. Other sources



信息与交流 Information and Exchange

- 建筑节能信息化平台
- 宣传培训
- 国际交流与合作
- IT platform for buildings energy conservation
- Publicity and training
- International exchange and cooperation

促进工业节能的财税政策研究

Fiscal Policies Fostering Industrial Energy Efficiency

财政部财政科学研究所研究员 傅志华
Fu Zhihua, Research Fellow,
Research Institute for Fiscal Science,
Ministry of Finance

主要内容/Main Content

- 政府促进工业节能的重要性与必要性
- 总体思路 and 原则
- 税收激励政策
- 预算支持政策
- 近期考虑的重点
- Need for government to foster industrial energy saving
- General principles
- Tax incentive policies
- Budgetary support policies
- Priorities for the near future

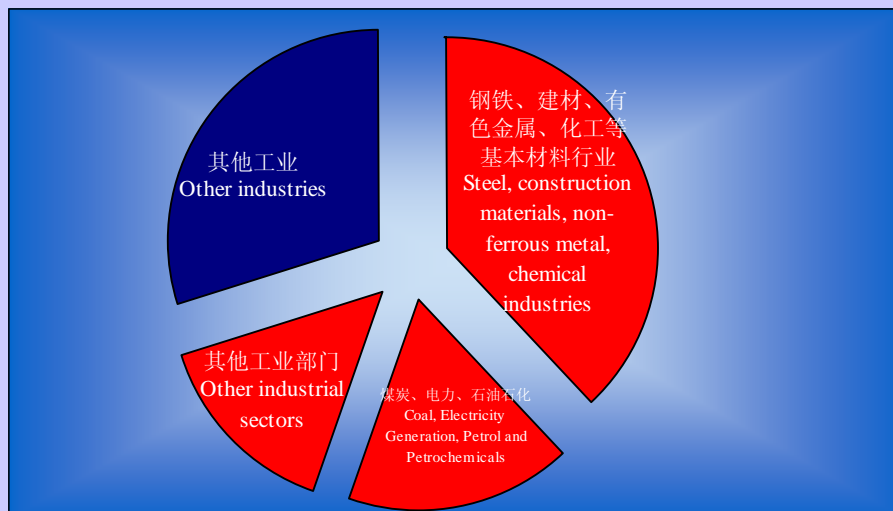
1、政府促进工业节能的重要性和必要性
I. Significance and Necessity of Government Support of Industrial Energy Economization

我工业用能比重居高不下，90年代以来占70%左右。特别是钢铁、有色金属、建材、化工、煤炭、电力、石油石化等八个行业又占全部工业能耗的78%。工业节能潜力巨大。

Industry is the main consumer of energy in China, accounting for 70% of total energy consumption.

Eight industries (steel, non-ferrous metal, construction materials, chemicals, coal, electricity, and petrochemicals) represent 78% of this figure.

我国工业用能在全部能源消费中的比重
Percentage of Industrial Energy Consumption in Total Energy Consumption in China



我国工业节能面临诸多障碍 Factors obstructing industrial energy saving

- 产业结构不合理，高耗能行业盲目投资
- 基础原材料工业规模小，产业集中度低
- 价格和税收政策不到位，企业缺乏节能积极性
- 政府对工业节能技术进步和监管缺乏必要的支持
- Irrational industrial structures and excessive investment in high energy-consuming industries
- Lack of large firms and low industrial concentration in major basic material industries
- Inadequate price and taxation policies to encourage energy conservation
- Inadequate government guidance and financial support to promote energy-saving technology

2、总体思路和原则

II. Overall Conception and General Principles

应注重对能源消费环节的调控，探索建立市场节能新机制，从行政强制转变为经济引导，从直接管理转变为间接调控，实行基于市场的有效的经济激励和制约，引导市场主体自发节能。

- Fiscal policies must be used to promote industrial energy conservation. Dependence on administrative instruments should be abandoned and replaced with market-based methods.
- Administrative compulsion should also be replaced with economic guidance; direct administration should be replaced with in-direct adjustments; and, effective market-based incentives and constraints should be put into place to promote energy saving.

2、总体思路和原则

II. Overall Conception and General Principles

着力点是通过制定激励性的财税政策弥补企业节能中的个体经济利益与社会利益的差异，使工业节能产生的社会效益与市场主体自身的经济效益相一致。

Fiscal policies used to promote industrial energy saving should emphasize the formulating of fiscal incentives to close the gap between individual economic benefits and social benefits.

应当遵循的原则 Principles to follow

- 市场导向与政府适当干预相结合
- 统筹兼顾，抓住重点（重点行业与重点产品）
- 既要有长远规划，又要立足当前面临的紧迫问题
- 综合运用各种财政税收政策工具
- 重视财税政策与其它政策措施和手段间的协调配合
- 注重财税政策的成本效益分析
- Combine market orientation with modest government intervention
- Overall planning with a focus on key industries
- Long-term planning
- Introduction of various kinds of fiscal policy instruments
- Greater emphasis on cohesion between fiscal policies and other policies and instruments
- Focus on the cost-effectiveness of fiscal policies

JB1

3、可供选择的税收激励政策 III. Options for Taxation Incentives

3.1 税收政策调控重点

- 优化工业结构，形成有利于促进节能的产业布局
- 促进节能投资，鼓励社会资金向节能领域合理流动
- 引导节能消费，依托节能型消费结构带动节能型产业结构的发展
- 加大对资源环境的保护力度，降低工业发展所带来的外部成本。

3.1 Tax policy priorities for industrial energy efficiency

- Optimize the industrial structure
- Increase energy-efficient investments and encourage investment of social capital in energy-efficient areas
- Develop an energy-efficient industrial structure
- Enhance protection of resources and the environment, and reduce the cost of industrial development externalities

JB2

JB3

3、可供选择的税收激励政策 III. Options for Taxation Incentives

3.2 构建有利于节能的工业产业布局的税收政策

- 促进高技术产业发展的税收政策
- 抑制低水平重复建设的税收政策
- 优化外商投资结构——企业所得税税法合并

3.2 Policy recommendations for a more energy efficient industrial structure

- Encourage hi-tech industrial development
- Minimize low-level repeated construction
- Optimize the foreign investment structure

JB4

JB8

3、可供选择的税收激励政策

III. Options for Taxation Incentives

3.3 促进节能投资的税收政策

- 采用低税率优惠、定期减免优惠、再投资退税优惠、相关费用加计扣除优惠等政策措施促进节能产品生产。
- 运用所得税投资抵免优惠、加速折旧优惠，以及进口环节税收优惠政策，促进节能设备应用。

3.3 Policy recommendations to foster energy-efficient industrial investments

- Change tax policy to encourage the production of energy-efficient products, including low tax rates, tax relief within fixed timeframes, tax rebates for re-investments, and increased deductions for associated expenses
- Use investments deducted from taxable incomes, accelerated depreciation, and import tax incentives to promote use of energy-efficient equipment

3、可供选择的税收激励政策

III. Options for Taxation Incentives

3.4 促进节能技术研发和推广的税收政策

- 对企业为生产节能产品服务的技术转让、技术培训、技术咨询、技术服务、技术承包所取得的技术性服务收入，免征营业税和企业所得税。
- 对企业为生产节能产品而发生的技术引进、技术服务和技术培训支出，可比照研发费用开支，按照150%的比例加计扣除。

3.4 Tax policy suggestions to promote the R&D and popularization of energy efficient products

- Exempt from business and enterprise income taxes those revenues derived from technology transfers, technology training, technology consultancy, technical services, and technical contracting that foster production of energy-efficient products
- Subject expenses for production of energy-efficient products, introduction of technology, technical services and training, to deductions of 150% from taxable incomes

3、可供选择的税收激励政策 III. Options for Taxation Incentives

3.5 促进节能消费的税收政策

- 调整消费税政策
- 调整车辆购置税、车船使用税
- 尽快开征燃油税

3.5. Tax policy suggestions to promote the consumption of energy efficient products

- Levy high energy- and resource-consuming products currently not covered in the levy scope of excise taxes
- Reform vehicle purchase taxes and taxes for vessel usage
- Implement fuel levies

3、可供选择的税收激励政策 III. Options for Taxation Incentives

3.6 促进资源环境保护的税收政策建议

- 完善资源税制：扩大资源税征收范围；调整资源税负；改进资源税计税办法。
- 健全完善环境保护税制：调整和完善现行流转税、所得税制度中有关环境保护的税收政策；抓紧研究开征环境保护税。

3.6. Tax policy suggestions to promote the protection of resources and the environment

- Improve the current resource tax system: broaden the tax base for resource taxes to readjust the tax burden.
- Improve the tax system for environmental protection in the form of reformation of turnover taxes and income tax frameworks.
- Accelerate research on environmental protection.

4、财政支持政策建议——政府投资

IV. Fiscal Support Policies--- Government Investments

- 预算内投资和国债投资应集中分配，根据轻重缓急统筹安排使用
- 国家能源投资中加大节能投资比重，并把工业节能投资作为重点
- 政府的工业节能投资更多地运用贴息办法，以带动其他资金投入工业节能项目
- 对少数重要的、投资巨大的国家级大型工业节能项目可采取投资补助方式直接支持
- 设立中央对地方的工业节能专项拨款
- Centrally-manage budgetary investments and national debt investments and distribute these investments in line with national economic and social development needs
- Increase energy-efficient investments as a share of total investments
- Broaden use of government loans at discounted rates to support energy efficiency in the industrial sector
- Use State direct investments for important, large-scale energy efficiency projects in the industrial sector
- Develop financial support from the central government to local governments to promote energy saving in the industrial sector

4、财政支持政策建议——政府预算支持的范围

IV. Fiscal Support Policies --- the Scope of Budgetary Investments

- 工业节能科技的研究与开发
- 工业节能技术示范和推广
- 工业节能教育和培训
- 工业节能管理监督体系建设
- R&D on energy-efficient science and technology
- Demonstration and popularization of energy-efficient technologies
- Education and training in energy efficiency
- Establishment of a supervisory and regulatory system for promotion of energy efficiency

4、财政支持政策建议——政府采购政策 IV. Fiscal Support Policies --- Government Procurement Policies

- 加大节能产品认证力度
- 逐步扩大政府节能采购目录
- 逐步扩大政府节能采购实施范围
- Expand authentication of energy-efficient industrial products
- Rapidly authenticate products that are in greater demand and that are more energy efficient and add these products to the government procurement list
- Broaden implementation of government procurement of higher energy efficiency JB5

5、近期应当重点研究的政策措施 V. Policy Measures Requiring Further Study

- 鼓励工业企业签定“自愿协议”的政策措施
- 在政府预算内设立工业节能专项资金的政策建议
- 企业所得税节能优惠政策措施
- Encouragement of industrial enterprises to sign “voluntary contracts”
- Establishment of a special fund for industrial energy economization
- Corporate income tax incentives

5.1. 鼓励工业企业签订“自愿协议”的财税政策措施

5.1. Tax Policies to Encourage Industrial Enterprises to Sign Voluntary Agreements

- 制订整体规划，扩大自愿协议试点范围
- 促进工业节能自愿协议的财税政策：所得税优惠，进口设备关税优惠，对节能投资的补贴等。
- 研究建立有效的制衡机制
- Work on overall planning and extend the scope of pilot projects JB6
- Implement fiscal incentives to promote the effective implementation of energy-saving voluntary agreements in the industrial sector
- Explore the concept of an effective balancing mechanism

5.2 建立工业节能专项资金——目标

5.2. Establishing a Special Fund for Industrial Economization – the Goal

通过专项资金的投入和有效使用，达到促进工业节能技术进步和推广应用、有效降低全社会能源成本、支持建立可持续的节能的目的，从而为支持国家节能专项规划目标的实现以及国家经济社会可持续发展目标的实现提供多方面的保障。

The primary objective of such a fund would be to realize technological advancement for higher industrial energy efficiency and to minimize energy costs for society as a whole so as to achieve the end goal of sustainable energy development.

5.2 建立工业节能专项资金——用途

5.2. Establishing a Special Fund for Industrial Economization – its Uses

- 支持现有的、成熟的节能技术的推广应用，并重点支持节电技术的推广应用；
 - 支持节能新技术的研究、开发和示范应用；
 - 支持节能产业的发展；
 - 支持节能产品/服务市场的建立和发展。
- Revenues derived from such a fund can be invested in the following areas:
- Popularization and utilization of current major energy-saving technologies
 - Popularization of electricity-saving technologies
 - R&D, demonstration and utilization of energy-saving technologies
 - Development of energy-saving industries

5.2 建立工业节能专项资金——来源

5.2. Establishing a Special Fund for Industrial Economization – the Sources

- 政府预算拨款
 - 电费加价
 - 电力附加费支出
- Fiscal transfers from the government's budget
 - Price increases for electricity
 - Surcharges for electricity

5.3 通过企业所得税优惠措施促进节能产品生产和使用

5.3. Corporate income tax incentives to improve production and use of energy-efficient products

- 关键是“节能产品（设备）”目录的制定：要选择节能潜力大、优惠效果好的重点产品，并且对目录实行动态管理。
- Determination of the Catalogue for “Energy Efficient Products (Equipment)”: Choose key products with great energy-saving potential
- Have dynamic management of the Catalogue

JB7