



New measure of environmental protection in China

From Jan 1, 2018, the Environmental Protection Tax (EPT) law in China was officially launched.¹ This is the first tax law in China specifically established for environmental protection.

Compared with the traditional pollution discharge fee, the EPT law has a stronger legal, executive, and binding force. Now, as emphasised by the politician Xi Jinping, people in China have a law to abide by and the Chinese government must guarantee strict law enforcement.² Enacting this law is the first and most important step for China to control environmental pollution. The implementation of the EPT law requires the cooperation of citizens, enterprises, and governments in different areas and levels.

According to EPT law, in China and other areas under the jurisdiction of China, the enterprises and institutions that directly discharge taxable pollutants into the environment have to pay tax. However, the organisations, groups, and residents who are not involved in the production and management of taxable pollutants do not pay tax. Considering that everybody is responsible for environmental pollution, and that environmental pollution affects everybody to some extent, it is our common responsibility to protect planetary health.³ In the next step, an individual garbage disposal fee should be brought to the agenda.

Additionally, environmental protection is a systematic and integral work. Improving individuals' awareness of and ability to contribute to environmental protection, providing technical support for enterprise transformation and upgrading, establishing disposal and recycling systems for waste, perfecting independent monitoring and assessment systems,

and refining the government's responsibility together shall promote its implementation.

Finally, environmental protection is the foundation of human survival and development. Preventing pollution should have both a nationally and internationally high priority at all planning levels.⁴

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- 3 The Principle of "Common but Differentiated Responsibilities". <http://world.people.com.cn/n/2014/1206/c157278-26160771.html> (accessed Jan 1, 2018; in Chinese).
- 4 Landrigan P J, Fuller R, Nijr A, et al. The Lancet Commission on pollution and health. *Lancet* 2017; **391**: 462–512.