

THE GOVERNMENT**Decree No. 04/2009/ND-CP of January 14, 2009, providing for incentives and supports for environmental protection activities**

THE GOVERNMENT

Pursuant to the December 25, 2001 Law on Organization of the Government;

Pursuant to the November 29, 2005 Law on Environmental Protection;

At the proposal of the Minister of Natural Resources and Environment,

DECREES.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

1. This Decree provides for incentives and supports in terms of land, capital, tax and charge exemption and reduction for environmental protection activities; price subsidies and supports for sale of products turned out from environmental protection activities and other incentives and supports for environmental protection activities and products turned out from these activities.

2. Incentives and supports not provided for in this Decree comply with other relevant laws.

3. This Decree does not apply to environmental protection activities which investors are obliged to conduct under law and environmental protection activities funded by the state budget.

Article 2. Subjects of application

1. State management agencies in charge of

natural resources and environment; state management agencies in charge of domains related to incentives and supports for environmental protection activities.

2. Organizations and individuals that have new investment projects or investment projects on expansion, increase of capacity or business capability, or renewal of technologies in environmental protection activities; investment projects on scientific research, transfer and application of technologies for treating or recycling wastes and environmentally friendly technologies; and seriously polluting establishments which must be relocated (below collectively referred to as investment projects on environmental protection activities).

3. In case a treaty to which the Socialist Republic of Vietnam is a contracting party contains provisions different from those of this Decree, the provisions of that treaty prevail.

Article 3. Interpretation of terms

In this Decree, the terms below are construed as follows:

1. Waste treatment means a process of applying technological and technical solutions to reduce, remove or destroy harmful or useless constituents of wastes; recover, recycle or reuse useful constituents of wastes.

2. Generation of clean energy or renewable energy means generation of energy from wind, solar, tide or geothermal sources.

3. Environmentally friendly product means a product which, throughout the process of exploitation of its raw material or its manufacture, existence and use or after its disposal, causes less harm to the environment than other products of the same type and bears an ecological label of an organization accredited by the State.

4. Environmentally beneficial substitute for natural raw material means a man-made product

which is capable of substituting for natural raw materials and, throughout its existence or use or after its disposal, causes less harm to the environment than the substituted material.

5. Environmentally friendly technology means a technology which is applied to production, business, research or consumption and, throughout its operation or use, causes less harm to the environment than similar technologies, and products it turns out are environmentally friendly.

6. Seriously polluting establishment which must be relocated means an establishment on the list of those which must be relocated under decisions of competent authorities.

7. Waste treatment facility means a physical foundation consisting of land, workshops, technological chains, equipment and support works used for waste treatment and arranged in appropriate locations.

8. Consolidated daily-life solid waste treatment facility means a complex of daily-life solid waste treatment facilities or a daily-life solid waste treatment chain and support works which are consolidated in a planned place.

9. Consolidated daily-life wastewater treatment system means a complex of one or more than one daily-life wastewater treatment work with a designed capacity of 2,500 m³ or more of daily-life wastewater per day or capable of treating wastewater for 5,000 or more urban households or operating as a consolidated daily-life wastewater treatment facility for a rural residential area.

10. Environmental protection infrastructure system in an industrial park or complex or a craft village consists of a common station for wastewater collection and treatment and a depot for ordinary solid and hazardous wastes.

11. Environmental protection enterprise or cooperative means an enterprise or cooperative conducting environmental protection activities

specified in Sections A and B of the List of environmental protection activities and products turned out from these activities eligible for incentives and supports enclosed with this Decree.

Article 4. Principles for enjoyment of incentives and supports

1. Organizations and individuals that conduct many environmental protection activities eligible for incentives or supports will enjoy incentives or supports provided for these activities under this Decree.

2. Priority is given to activities of redressing environmental pollution, recycling, reusing and reducing polluting wastes.

3. Levels and scope of incentives and supports for environmental protection activities may be adjusted to suit environmental protection policies in each period.

Article 5. Environmental protection activities and products eligible for incentives and supports

1. Environmental protection activities eligible for incentives and supports include:

a/ Environmental protection activities and products turned out from these activities on the List of those eligible for incentives and supports enclosed with this Decree (below referred to as the List).

b/ Relocation of seriously polluting establishments.

2. The Ministry of Natural Resources and Environment shall base itself on the practical situation to propose to the Prime Minister for decision adjustments to the List after reaching agreement with the Ministry of Finance and the Ministry of Planning and Investment.

Article 6. Incentive and support conditions, scope and levels

1. Conditions on enjoyment of incentives and supports:

a/ Only environmental protection activities and products turned out from these activities on the List and relocation of seriously polluting establishments are eligible for incentives and supports provided for in this Decree;

b/ Environmental protection activities on the List and relocation of seriously polluting establishments will be eligible for incentives and supports provided for in this Decree only when they are conducted in the form of environmental protection investment projects;

c/ Only machinery, equipment, means, tools and materials imported in direct service of the implementation of investment projects on environmental protection activities on the List are eligible for import duty incentives provided for in this Decree.

2. Incentive and support scope and levels:

a/ Environmental protection activities eligible for incentives and supports include those eligible for special incentives and supports and those eligible for incentives and supports;

b/ Environmental protection activities eligible for special incentives and supports are specified in Section A of the List;

c/ Environmental protection activities eligible for incentives and supports are specified in Section B of the List;

d/ Products turned out from environmental protection activities eligible for incentives and supports are specified in Section C of the List.

Article 7. Prohibited acts

1. Making untruthful declarations to enjoy incentives and supports.

2. Using incentives and supports for improper purposes.

3. Harassing, obstructing or causing troubles to organizations and individuals in enjoying incentives and supports.

4. Abusing one's position and powers to provide incentives and supports in contravention of regulations.

Chapter II

INCENTIVES AND SUPPORTS

Section 1. INCENTIVES AND SUPPORTS IN TERMS OF INFRASTRUCTURE AND LAND

Article 8. Supports for investment in building infrastructure works

1. Investors of projects to build environmental protection works specified in Clauses 1 and 2, Section I, Part A of the List will enjoy supports for investment in infrastructure works as follows:

a/ The State provides supports for investment in building technical infrastructure works and work items (roads, electricity transmission lines, water supply and drainage works) outside project areas and connected with common regional technical infrastructure systems;

b/ In case the State has not yet provided support capital for works and work items specified at Point a, Clause 1 of this Article according to project schedules, investors may use other lawful capital sources to invest in their projects in order to put these projects into operation according to schedule. These capital amounts will be cleared against land use levy or rent amounts and other remittances payable by investors into the state budget under regulations.

2. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Planning and Investment in, guiding the implementation of Clause 1 of this Article.

Article 9. Supports for ground clearance and payment of compensations therefor

Investors of projects to build environmental protection works specified in Section I, Part A

and Section I, Part B of the List are eligible to ground clearance supports as follows:

1. People's Committees of provinces and centrally run cities (below referred to as provincial-level People's Committees) shall base themselves on the approved land use planning and plans to hand over clear ground areas, for which ground clearance compensations have been paid, for environmental protection investment projects in their localities.

2. In case ground areas for building technical infrastructure or providing environmental protection services are being used, competent state agencies shall recover these areas from current users and pay compensations for ground clearance under the land law before handing over them to investors.

Article 10. Supports in terms of land use levy and land rent

1. Ground areas used for building environmental protection works eligible for special incentives and supports specified in Section I, Part A of the List are eligible for land use levy and land rent exemption.

2. Ground areas used for building environmental protection works eligible for incentives and supports specified in Section I, Part B of the List are eligible for a 50% reduction of land use levy and land rent and delayed payment of land use levy and land rent within five years after they are handed over.

Article 11. Land-related financial incentive for seriously polluting establishments which must be relocated

1. If seriously polluting establishments which must be relocated have been allocated land with or without collection of land use levy or transferred lawful land use rights from other parties and have paid land use levy amounts to

the State or paid for the transfer with amounts of state budget origin, they will enjoy the following incentives:

a/ They will be allocated production or business ground areas in industrial parks or other concentrated production or business areas in line with the land use planning already approved by competent state agencies for continued production or business operation;

To-be-allocated ground areas are equal to ground areas of old production establishments. If, for production expansion purpose, they need ground areas larger than those of their old production establishments, concerned enterprises and cooperatives shall formulate and propose investment projects to competent state agencies for consideration and decision;

b/ The State recovers ground areas on which to-be-relocated old production establishments are located for use for public-utility purposes or for auction and use for socio-economic development purposes;

c/ Seriously polluting state enterprises which must be relocated may use the proceeds from the auction of land use rights (after subtracting auction expenses) and record them as state budget allocations for payment of land use levy and land rent, and renewal and upgrading of technologies in new production establishments. In case ground areas of their old production establishments are recovered for use for public-utility purposes, enterprises will be allocated by the State capital amounts equal to the value of land use rights of these areas at the market price at the time of recovery for payment of land use levy and land rent, and improvement, renewal and upgrading of technologies in new production establishments.

2. If seriously polluting establishments which must be relocated have been allocated land by the State with collection of land use levy or transferred lawful land use rights from other

parties and have paid land use levy amounts to the State or paid for the transfer with amounts of non-state budget origin, they will enjoy the following incentives:

a/ They will be prioritized by the State for allocation of production or business ground areas in industrial parks or other consolidated production or business areas in line with the land use planning already approved by competent state agencies for continued production or business operation, but shall pay land use levy according to the technical infrastructure investment ratio;

In case local administrations cannot allocate production or business ground areas in industrial parks or other consolidated production or business areas, enterprises and cooperatives may select their new locations in line with the land use planning already approved by competent state agencies and be provided by the State supports for payment of ground clearance compensations (for areas currently used by other parties) or be entitled to a 50% reduction of land use levy (for areas not yet allocated or leased by the State in localities with difficult socio-economic conditions) or exemption from land use levy (for areas not yet allocated or leased by the State in localities with exceptionally difficult socio-economic conditions).

If, for production expansion purposes, they need ground areas larger than those of their old production establishments, concerned enterprises and cooperatives shall formulate investment projects for competent state agencies to consider and allocate new ground areas. These enterprises and cooperatives shall pay ground clearance compensations or land use levy for the ground area difference.

b/ They may convert the land use purpose of areas of their old establishments but must ensure that the new use purpose is in line with the

detailed land use planning, urban construction planning or rural residential area construction planning already approved by competent state agencies. In case enterprises and cooperatives do not need land, they may transfer their land use rights to other parties under the land law.

3. If seriously polluting establishments which must be relocated have been leased land by the State and have paid land rents to the State with amounts of non-state budget origin, they will enjoy the following incentives:

a/ Enterprises and cooperatives that have leased land and paid rents in lump sum for the whole rent duration or for many years before the effective date of the 2003 Land Law will be prioritized for sublease of ground areas in industrial parks or other consolidated production or business areas in line with the land use planning already approved by competent state agencies for continued production or business operation. They shall pay rents for the whole areas subleased to them;

b/ They will be refunded land rents they have paid in advance to the State.

4. If public-utility establishments which have been allocated land the State without collection of land use levy and cause serious pollution and must be relocated, they will enjoy the following incentives:

a/ They will be prioritized for allocation of ground areas in line with the detailed land use planning already approved by competent state agencies; may invest in building technical infrastructure and works in service of their public-utility operations in localities to which they plan to move under investment projects approved by competent state agencies;

b/ The State will recover ground areas of to-be-relocated old establishments for use for other public-utility purposes or for auction and use for socio-economic development purposes;

c/ They may use the proceeds from the auction of land use rights (after subtracting auction expenses) and record them as state budget allocations for payment of ground clearance compensations (for areas currently used by other parties); investment in technical infrastructure or works in service of their public-utility operations in localities to which they plan to move. In case ground areas of their old establishments are used for public-utility purposes, these establishments will be allocated capital by the State for payment of ground clearance compensations (for areas currently used by other parties); or for investment in technical infrastructure or works in service of their public-utility operations in localities to which they plan to move.

*Section 2. CAPITAL, TAX AND CHARGE
INCENTIVES AND SUPPORTS*

Article 12. Incentives for investment capital raising

1. Consolidated daily-life solid waste treatment facilities specified in Clause 1, Section I, Part A of the List that apply treatment technologies with which less than 10% of treated waste volume must be buried and consolidated daily-life wastewater treatment systems specified in Clause 2, Section I, Part A of the List are eligible for state supports of 50% of their construction investment capital, including 40% from the central budget, 10% from local budgets, and remaining 50% are preferential loans of the Development Bank of Vietnam or the Environmental Protection Fund of Vietnam.

2. Construction works specified in Clauses 3, 4, 5 and 6, Section I, Part A and Section I, Part B of the List are eligible for post-investment interest rate supports of the Development Bank of Vietnam under current regulations or loans and post-investment interest rate supports or investment credit guarantees according to the

charter of the Environmental Protection Fund of Vietnam; and may secure preferential credit loans by mortgaging assets formed from loans.

3. The State provides supports equal to 30% of capital amounts needed for procuring equipment for the application of environmental protection inventions specified in Clause 9, Section II, Part A of the List, while the Development Bank of Vietnam or the Environmental Protection Fund of Vietnam provides loans to make up the remaining 70%.

4. Enterprises and cooperatives conducting operations specified in Clauses 6, 7 and 8, Section II, Part A, and Clause 5, Section II, Part B of the List are eligible for preferential investment credits of the Development Bank of Vietnam, the National Scientific and Technological Development Fund, the Environmental Protection Fund of Vietnam and other funds under law for implementing production or business investment projects.

5. The State's key environmental protection programs and investment projects, if specified in the List, are considered for priority use of official development assistance.

6. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Planning and Investment in, guiding the provision of investment capital supports specified in Clauses 1 and 3 of this Article; coordinate with the State Bank of Vietnam in guiding the provision of loans and post-investment interest rate supports or investment credit guarantees for projects borrowing loans from the Development Bank of Vietnam.

Article 13. Enterprise income tax incentives

Enterprises and cooperatives conducting environmental protection activities specified in Section II, Part A and Section II, Part B of the List are eligible for enterprise income tax

incentives under the law on enterprise income tax.

Article 14. Import duty and export duty incentives

1. Imported machines, equipment, means, tools and materials specified in Clause 10, Section II, Part A of the List are exempt from import duty.

Import duty exemption for machines, equipment, means, tools and materials specified in Clause 1 of this Article is also applicable to the case of expansion of projects or replacement or renewal of technologies.

2. Machines, equipment, spare parts, materials, means of transport, technologies, scientific documents, books, newspapers and magazines and other electronic scientific and technological information sources specified in Clause 11, Section II, Part A of the List are eligible for tax incentives under the law on import duty and export duty.

3. When exported, products specified in Part C of the List are eligible for export duty exemption.

Article 15. Value-added tax incentives

Enterprises and cooperatives are eligible for value-added tax incentives under the law on value-added tax.

Article 16. Charge incentives

Enterprises and cooperatives implementing environmental protection projects which are eligible for special incentives and supports specified in Clauses 1 thru 5, Section II, Part A or incentives and supports specified in Section II, Part B of the List are exempt from environmental protection charge.

Article 17. Depreciation of fixed assets

1. Fixed assets of enterprises and cooperatives conducting environmental protection activities

eligible for special incentives and supports specified in Clauses 1 thru 9, Section II, Part A of the List may be depreciated twice as fast as those depreciated under current regulations.

2. Fixed assets of enterprises and cooperatives conducting environmental protection activities eligible for incentives and supports specified in Section II, Part B of the List will be depreciated 1.5 times faster than those depreciated under current regulations.

Section 3. PRICE SUBSIDIES AND SUPPORTS FOR PRODUCT SALE

Article 18. Supports for covering input expenses

1. Environmental protection projects specified in Clause 1, Section II, Part A of the List are entitled to state supports equal to:

- a/ 50% of the freight for transportation of wastes from their sources to treatment facilities;
- b/ 50% of the price of power for production.

2. The Ministry of Finance guides procedures and mechanism for providing supports for input expenses specified in Clause 1 of this Article.

Article 19. Supports for product sale and product price subsidies

1. The State encourages state agencies to use products specified in Clauses 1 and 2, Part C of the List, provided these products are up to standards and these state agencies need to procure them.

2. Products from environmental protection activities specified in Clauses 2, 3 and 4, Part C of the List are eligible for price subsidies on the following principles:

- a/ Revenues can cover expenses plus a reasonable interest rate;
- b/ The subsidy duration for a product is

determined based on the time when a project is expected to turn out that product and the capability to cover expenses for the production of subsidized product.

3. Price subsidies come from the *Environmental Protection Fund of Vietnam*.

4. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Natural Resources and Environment in, specifically guiding conditions on price subsidies, price subsidy levels and duration for products turned out from environmental protection activities specified in Clause 2 of this Article.

Section 4. OTHER INCENTIVES AND SUPPORTS

Article 20. Environmental protection awards

1. Biennially, the Ministry of Natural Resources and Environment shall assume the prime responsibility for, and coordinate with the *Ministry of Science and Technology, the Vietnam Chamber of Commerce and Industry and Vietnam Television* in, organizing the selection of organizations and individuals that record outstanding achievements in environmental protection activities and presenting environmental protection awards to them.

2. The Ministry of Natural Resources and Environment shall specify the structure of awards, criteria and procedures for consideration and presentation of awards; and coordinate with the Ministry of Finance in specifying reward levels for environmental protection awards.

3. Expenses for selecting award winners and organizing awarding ceremonies are covered by the non-business environmental funding source, the *Environmental Protection Fund of Vietnam* and financial aid of other organizations and

individuals.

Article 21. Supports for product advertisement and sorting of garbage at source

1. The State encourages organizations, individuals, enterprises and cooperatives to conduct the following activities:

a/ Advertising products turned out from environmental protection activities;

b/ Making scientific films on environmental protection to improve public awareness about environmental protection and use of environmentally friendly products;

c/ Supplying free of charge tools for people to sort daily-life garbage at source.

2. Expenses for activities specified in Clause 1 of this Article shall be accounted as production costs of organizations, individuals, enterprises and cooperatives.

3. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the *Ministry of Natural Resources and Environment* in, guiding the implementation of the policies specified in Clauses 1 and 2 of this Article.

Chapter III

PROCEDURES FOR PROVIDING OR RECOVERING INCENTIVES AND SUPPORTS

Article 22. Procedures for providing incentives and supports

1. For investment projects not subject to compulsory investment registration and those subject to compulsory investment registration specified in Article 45 of the Investment Law, investors shall base themselves on incentives and supports for environmental protection activities provided for in this Decree and other relevant

laws to determine by themselves kinds of incentives and supports and their levels before carrying out procedures for receiving investment incentives at competent state agencies.

2. In case investors request certification of incentives or supports, they shall carry out procedures for registration of incentives or supports for investment management state agencies to specify incentives or supports in their investment certificates.

3. For investment projects subject to investment verification specified in Article 17 of the Investment Law and eligible for incentives or supports provided for in this Decree, investment management state agencies shall specify those incentives or supports in their investment certificates.

4. For foreign-invested projects eligible for incentives or supports provided for in this Decree, investment management state agencies shall specify investment incentives in their investment certificates.

Article 23. Recovery of incentives and supports

1. Incentives and supports shall be recovered in the following cases:

a/ An enterprise or cooperative that makes untruthful declaration on its eligibility for a certain incentive or support will have that incentive or support recovered. If an untruthful declaration is made to enjoy several incentives and supports, these incentives and supports will all be recovered.

b/ An enterprise or cooperative that uses incentives or supports not for the proper purpose prescribed for a certain kind of incentive or support will have such incentive or support recovered. If it uses several incentives or supports for improper purposes, it will have all these

incentives or supports recovered;

c/ Enterprises and cooperatives that improperly use land areas provided as incentives or supports will have all these incentives or supports recovered.

2. Apart from having incentives and supports recovered under Clause 1 of this Article, enterprises and cooperatives shall pay into the state budget the following amounts:

a/ Interests on recovered support capital amounts calculated at the lending interest rate of the Development Bank of Vietnam at the time of recovery;

b/ Land rents calculated according to recovered land areas, use duration and land rent rate at the time of recovery.

3. Provincial-level People's Committees of localities where environmental protection enterprises and cooperatives are located shall examine and inspect the use of incentives and supports and decide to recover incentives and supports used by these enterprises and cooperatives in violation of Clause 1 of this Article.

Chapter IV

IMPLEMENTATION PROVISIONS

Article 24. Responsibilities of ministries and branches

1. The Ministry of Natural Resources and Environment shall assume the prime responsibility for, and coordinate with concerned ministries, branches and provincial-level People's Committees in, guiding and inspecting the implementation of this Decree; proposing amendments and supplements to policies on incentives and supports for environmental protection activities to the Government for consideration and decision.

2. The Ministry of Planning and Investment, the Ministry of Finance, the Ministry of Construction, the Ministry of Industry and Trade, the State Bank of Vietnam and concerned ministries and branches shall, within the ambit of their functions and tasks, direct and guide the implementation of policies on incentives and supports for environmental protection activities provided for in this Decree.

Article 25. Responsibilities of provincial-level People's Committees

1. To direct their attached functional agencies and People's Committees at all levels in elaborating land use plannings and plans, plans on allocation of capital for building technical infrastructure and social infrastructure works related to environmental protection works eligible for incentives and supports in their localities.

2. To organize according to their competence the implementation of policies on incentives and supports for environmental protection activities provided for in this Decree; to direct the payment of compensations for ground clearance for building environmental protection works eligible for incentives and supports.

3. To examine and inspect the implementation of environmental protection investment projects by organizations and individuals eligible for incentives and supports under this Decree, ensuring that incentives and supports are provided to eligible entities and at prescribed levels and used for proper purposes.

Article 26. Responsibilities of organizations and individuals enjoying incentives and supports

1. To properly implement environmental protection investment projects eligible for incentives and supports under this Decree.

2. Before December 31 every year, to report their operation results to provincial-level People's Committees of localities where environmental protection investment projects are implemented, the Ministry of Natural Resources and Environment, the Ministry of Planning and Investment and the Ministry of Finance for coordinated management, examination and inspection under regulations; and to take responsibility for the accuracy and truthfulness of reported figures and information.

3. Apart from making reports specified in Clause 2 of this Article, to make extraordinary reports on implementation of environmental protection investment projects to competent state management agencies when the latter so request.

4. The form of reports specified in Clause 2 of this Article is guided by the Ministry of Natural Resources and Environment.

Article 27. Effect

1. This Decree takes effect 45 days from the date of its signing for issuance.

2. Environmental protection activities specified in Parts A and B and products specified in Part C of the List which are conducted or made before the effective date of this Decree are eligible for incentives and supports under this Decree for the remaining operation duration.

The State will not refund tax amounts and other budget remittances payable by enterprises and cooperatives before the effective date of this Decree.

3. In case a newly promulgated law or policy provides for incentives and supports higher than those enjoyed by investors under this Decree, these investors will shift to enjoy new incentives and supports from the effective date of that law or policy. If new incentives and supports are

lower than current ones, investors will continue enjoying incentives and supports under this Decree.

4. Ministers, heads of ministerial-level agencies and government-attached agencies, presidents of provincial-level People's Committees and concerned organizations and individuals shall implement this Decree.

On behalf of the Government
Prime Minister
NGUYEN TAN DUNG

LIST OF ENVIRONMENTAL
PROTECTION ACTIVITIES AND
PRODUCTS TURNED OUT FROM THESE
ACTIVITIES ELIGIBLE FOR INCENTIVES
AND SUPPORTS

*(Enclosed with the Government's Decree
No. 04/2009/ND-CP of January 14, 2009)*

A. List of environmental protection activities eligible for special incentives and supports

I. Work construction

1. Building consolidated daily-life solid waste treatment facilities.
2. Building consolidated daily-life wastewater treatment facilities.
3. Building waste treatment facilities.
4. Building production establishments applying environmental protection patents.
5. Building centers or stations for search and rescue or response to environmental incidents; establishments to remedy post-war environmental consequences.
6. Building crematories or electric crematories.

II. Research, production and business

1. Treating hazardous wastes and toxic chemicals; treating and improving environmental conditions in canals, ditches, rivers, reservoirs and military bases.
2. Manufacturing environmentally friendly products.
3. Manufacturing environmental protection equipment, including equipment for redressing environmental pollution, equipment for treating wastes or oil spills; equipment for environmental observation and analysis.
4. Manufacturing environmentally beneficial products to substitute for natural materials.
5. Cremation and electric cremation services.
6. Applying high technologies and new technologies in Vietnam; applying biotechnology to environmental protection.
7. Investing research and development of techniques for treating and recycling wastes or environmentally friendly technologies with 25% or more of turnover.
8. Transferring waste treatment technologies or environmentally friendly technologies.
9. Applying patented environmental protection inventions or utility solutions.
10. Importing machines, equipment, means, tools and materials for exclusive use in collection, storage, transportation, recycling and treatment of wastes; environmental observation and analysis; generation of clean or renewable energy.
11. Importing machines, equipment, spare parts, supplies and means of transport which cannot be manufactured at home or technologies which cannot be created at home; scientific documents, books, newspapers and magazines and electronic sources of scientific and technological information for exclusive use in waste research and disposal, projects on transfer of waste

treatment technologies.

B. List of environmental protection activities eligible for incentives and supports

I. Work construction

1. Building environmental observatories.
2. Building environmental protection infrastructure systems in industrial parks, industrial complexes of craft villages.
3. Building environmental industry establishments, establishments manufacturing environmentally friendly products and other public-utility environmental protection works.
4. Building institutions for education and training of human resources for environmental protection activities.

II. Scientific research, production and business

1. Treating ordinary wastes.
2. Treating daily-life wastewater at *consolidated facilities*.
3. Researching and treating wastes, transferring waste treatment technologies and environmentally friendly technologies.
4. Treating oil spills, remedying mountain, dike, river bank or coastal landslides and other environmental incidents.
5. Applying technologies for reducing greenhouse and ozone layer-depleting gas emissions.
6. Generating clean or renewable energy; generating energy from waste destruction.

C. List of products eligible for incentives and supports

1. Environmentally friendly products, including:
 - a/ Products which, after being discarded, are easy to disintegrate in nature;
 - b/ Non-polluting products manufactured to substitute for natural materials;
 - c/ Products with ecological labels granted by

State-accredited organizations.

2. Products from waste re-processing activities.
3. Environmentally beneficial products substituting for natural materials.
4. Energy generated from waste destruction.-