

# Current Main Tax Measures Related to the Environment

## Sustainable Society

### ◇ Proper Disposal of Waste

- Tax exemption or reduction of tax office for the waste disposable facilities (Special Provisions for Taxation Standard)
- Properly tax relief according to waste treatment facilities and final disposal of general waste (Special Provisions for Taxation Standard)
- Take-off tax exemption of diesel gas oil to be used according to the waste disposal business

### ◇ Conservation of Diversity

- Exemption of property tax pertaining to national parks
- Special case of the transfer of land in the area such as national parks (Special Deduction of Capital Gains)
- Special measures in the case of inheritance tax when inherited the land that exists in specially protected areas in national parks were inherited (Measures not be deemed to be properly subordinated payment in kind)

## Recycling Society

## Society in Harmony with Nature

### ◇ Tax for Climate Change Mitigation

Special tax rate of petroleum and coal (The rate according to the amount of CO2 emissions added)

### ◇ Promotion of Renewable Energy

- Properly tax relief according to renewable energy generation facilities (Special Provisions for Taxation Standard)

### ◇ Tax System to Promote Environment-Related Investment

- Investment-based tax cuts according to environment-related investment (Special depreciation for income tax)

### ◇ Greening of Automobile Body Tax According to vehicles with superior environmental performance

- Review of motor vehicle weight tax and eco-car reduction
- Reduction of automobile acquisition tax (reduction in eco-car tax)
- Special greening of car tax (tax break and tax increase)

### ◇ Energy-saving Home

- Investment-based tax cuts according to the energy-saving home renovation (Special deduction in income tax)
- Fixed assets relating to tax relief to residential energy saving renovation

### ◇ Biofuel

- Special case of gasoline tax according to the bio-ethanol blended gasoline (Deduction of mixing minute)

## Low-Carbon Society

## Society with Secured Safety

### ◇ Realization of Low-Polluted Society

- Reduction of office tax in accordance with pollution control facilities (Special Provisions for Taxation Standard)
- Reduction of property tax in accordance with pollution control facilities (Special Provisions for Taxation Standard)

### ◇ Recovery and Reconstruction from the East Japan Earthquake

- Special measure for income tax treat to promote installation of treatment facilities in accordance with the contained waste (Special deduction of capital gains)

\* In addition, as a fundamental measure, there is the R&D taxation, a special tax reduction for the promotion of R&D including environment-related.