

Core Research on the Way of Finance and Taxation Law to Solve the Air pollution Crisis from the Perspective of Domain Law

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Abstract: *In the new century, industrial development has achieved gratifying success, but it is also accompanied by serious air pollution problems. In this regard, our country attaches great importance to optimizing the air pollution control work, formulates the air pollution control mechanism, alleviates the air pollution crisis by means of fiscal and tax laws, and constantly promotes the control technology, aiming at reducing pollution, purifying the air and doing a good job in ecological and environmental protection. From the perspective of domain law, environmental biotechnology is widely used in air pollution control. This thesis will briefly analyze the financial and tax methods to solve the air pollution crisis from the perspective of domain law, hoping to provide reference for air pollution control.*

Keywords: *The perspective of domain law; Crack; Air pollution crisis; The way of finance and tax law*

1. Introduction

In the 21st century, the problem of air pollution is not optimistic. The air still contains harmful substances such as sulfur dioxide, hydrogen sulfate, carbon dioxide, carbon monoxide and dust. In industrial production, a lot of coal dust will float into the atmosphere, which will seriously affect the air quality and pose a threat to the life and health of human beings and other animals and plants. In this we must do a good job in air pollution control, focus on optimizing the control technology, give full to the role of environmental protection biotechnology, and correctly use the method of finance and tax solve the air pollution crisis. The thesis will briefly analyze the situation of air pollution control in and discuss the financial and tax methods to solve the air pollution crisis from the perspective of law.

2. Domestic Air Pollution Control Work Situation

At the end of the last century, some places have been devoted to the development of industry and agriculture, and they have not paid much attention to the problem of air pollution. To a great extent, the air contains excessive lead, carbon dioxide, sulfur dioxide, hydrogen sulfide, nitric oxide, nitrogen dioxide, coal dust and suspended particles, which seriously affects the health of the people and leads to the death of many animals and plants. There has been a problem of lead poisoning in children in a place^[1]. After entering the new century, the state attaches great importance to eco-environmental protection. Based on the perspective of domain law, it constantly optimizes the financial and tax laws solve the air pollution crisis, adopts various scientific control measures to reduce the pollutant content the atmosphere, uses new technology and equipment to accurately monitor the substances contained in the atmosphere, strictly implements the exhaust gas emission standard system, and prohibits some harmful substances from being directly discharged into the atmosphere. At the same time, it makes full use of environmental biotechnology to carry out air pollution quality work, thus effectively improving the air pollution control effect and improving the air quality. In addition, the state will purify the air and reduce the concentration of pollutants in the atmosphere by expanding the green area and creating a beautiful water landscape.

3. The Way to Solve the Air Pollution Crisis from the Perspective of Domain law

3.1 The supply path of Finance and Taxation Law to solve the air pollution crisis

From the perspective of domain law, finance and tax law provides various supply paths for air pollution control. It can be said that finance and tax law is an important adjustment tool to solve the air pollution crisis, which can guide industrial enterprises to reduce air pollution, actively build an environment-friendly society, cultivate a good market environment and reduce the tax burden of industrial enterprises. The supply path of the current fiscal and tax law for air pollution control is reflected in the following four aspects:

First, material supply. From the perspective of domain law, the material supply path of finance and tax law is mainly to provide corresponding financial resources for air pollution control through the implementation of fiscal policies, incorporate environmental governance into financial work, strengthen financial resources supply, and ensure adequate funds for environmental protection work. At the same time, in the process of providing material supply, we will strictly abide by the principles of taxation according to capacity and benefit, protect citizens' property rights according to law, strictly enforce tax laws and protect public interests. In addition, we should strictly implement the principles of suitability and effectiveness of material supply^[2]. Among them, the principle of suitability refers to ensuring the suitability of financial structure and financial power distribution, and rationally distributing financial structure and financial power can further improve the supply system of ecological environment governance and give full play to the role of financial resources. Local governments should perform economic functions and public service functions, clarify environmental affairs and expenditure responsibilities, and formulate matching financial structure and financial power. The principle of effectiveness refers to ensuring the quantitative adaptation and qualitative equivalence between the financial supply process and environmental governance, supply results and air pollution control work requirements.

Second, technology supply. In the work of air pollution control, the technical supply of finance and tax law is mainly to guide industrial enterprises and environmental quality institutions to correctly use environmental biotechnology to control air pollution^[3]. From the overall effect, the advantages of environmental biotechnology in air pollution control are reflected in two aspects: on the one hand, environmental biotechnology can control the deterioration rate of ecological environment, help people obtain the natural resources they need and promote ecological restoration. In the past air pollution control work, the traditional technology used physical reaction or chemical reaction to control the pollutants in the air. Although it has a certain effect, the control effect is not very ideal, and it may also lead to secondary pollution. Environmental protection biotechnology is a new technology, with faster treatment speed, which can quickly promote the transformation of pollution molecular structure, do a good job in the treatment of related products and by-products, and promote the transformation of pollutants in the atmosphere into methane, water and other substances, which are not only harmless to the lives and health of people, animals and plants, but also recyclable. On the other hand, the cost of governance application is low. In the air pollution control work, the traditional control technology will consume higher cost, while the application cost of environmental protection biotechnology is lower, which can make catalytic enzymes react. Enzymes are substances that play a catalytic role in living organisms. They can adjust the rate of chemical reactions without changing themselves. Enzymes can reduce the activation energy to start chemical reactions and catalyze cell metabolism. At room temperature, the enzyme can react quickly, further improving the treatment efficiency and saving more energy, so the energy consumption cost is lower, which meets the requirements of the current fiscal and tax law to pay attention to reducing costs^[4]. From the perspective of development prospects, in the treatment of environmental pollutants, the application of environmental biotechnology can not only effectively obtain the required products, but also avoid secondary pollution, realize the scientific transfer of pollutants, promote the recycling of resources, and enhance the recovery and purification capacity of the ecological environment. In short, using environmental protection biotechnology to treat pollutants scientifically can reduce energy consumption and promote the application scope of technology. During the primary treatment of air pollutants in all parts of the country, environmental protection biotechnology will be widely used, and the environmental protection biotechnology system will be more perfect. Automated biological treatment system, pollution-free production process and anaerobic technology have emerged, which has promoted the good development of environmental protection biotechnology, reduced the difficulty of technology application and operation, improved the application value of environmental protection biotechnology, and the development prospect of this technology is broader.

Third, institutional supply. From the perspective of domain law, the supply of air pollution control system attaches great importance to giving full play to the function of public finance, formulating feasible fiscal and taxation systems, encouraging and indirectly guiding air pollution control, providing environmental subsidies and preferential tax policies, giving corresponding rewards, improving the green tax system and tax rebate structure, setting up environmental protection tax and sewage charges, establishing special funds, strengthening the management of administrative fines, punishing acts that undermine ecological balance and pollute the environment according to law, and encouraging the domestic market to adjust the industrial structure that conforms to economic and ecological benefits.

Fourth, spiritual supply. Generally speaking, the spiritual supply provided by the finance and tax law for air pollution control is reflected in two aspects. On the one hand, it refers to the spirit of autonomy. At this spiritual level, the finance and tax law will exercise a moderate fiscal decentralization policy, thus rationally decomposing the administrative intervention in the environmental authority governance, reflecting the role of flexible governance, strengthening the cooperation between local governments and industrial enterprises, and guiding the whole people to consciously protect the environment and control air pollution^[5]. On the other hand, it refers to the spirit of the rule of law. The contemporary fiscal and taxation rule of law scheme provides scientific, reasonable and standardized legal thinking for environmental pollution control, strictly implements the statutory system of taxation and budget, improves the application level of fiscal and taxation law in air pollution control, makes the policy of governance according to law be successfully pursued, and makes the thinking of ecological environment administration more scientific and rigorous. At present, in the process of implementing the budget law, the open budget system will be implemented, and at the same time, during the fiscal and taxation legislation, the opinions of the general public will be sought. In addition, the state has established an environmental public interest litigation system and implemented it, which has effectively improved the public supervision effect of environmental governance.

3.2 Improve the ecosystem according to law

In the atmospheric environment management from the perspective of domain law, relevant local departments and industrial enterprises should strictly abide by the financial and tax laws, follow the laws of nature, focus on improving the ecosystem structure, optimize the ecological functions of the region, improve the ecosystem, restore and rebuild the damaged environment, and realize sustainable development^[6]. From the goal of ecological restoration, strengthening the treatment of environmental pollutants and promoting ecological restoration is to reduce the negative pressure and pressure caused by a series of human activities on the natural ecological environment, and adopt scientific, clean and pollution-free technical measures to restore the ecological environment to its natural state. Based on the perspective of domain law, there are three basic principles for atmospheric environmental governance: first, the principle of green environmental protection. To do a good job in atmospheric environment management and promote ecological restoration, we must implement fiscal and taxation policies, strictly abide by the principle of green environmental protection, improve the structure of green tax system, persist in protecting the ecological environment and maintain the green ecological balance. Second, the principle of sustainable development. In the work of atmospheric environment control, we must adhere to comprehensive, development and sustainability, realize the recycling of natural resources, abide by the guidance of fiscal and tax laws, transform harmful substances in the atmosphere into useful products, and promote ecological restoration. Third, the principle of diversity. This principle requires that in the work of atmospheric environmental control, through the implementation of fiscal and taxation policies, biodiversity should be maintained, an environment for animals and plants to live in should be provided, and the problem of biological death caused by air pollution should be avoided. The finance and tax law puts forward environmental protection biotechnology for air pollution crisis mitigation, and gives corresponding technical supply. At present, in the process of using environmental protection biotechnology to carry out air pollution control, biological filtration technology is quite commonly used. This technical method is called filtration method for short and is an important branch of environmental protection biotechnology. In the specific application, the source of waste gas will be effectively controlled by taking filtration measures to ensure that the concentration and content of the final discharged waste gas meet the requirements of national standards, so as to improve the local air quality. Under the guidance of national policies, contemporary industrial enterprises will make full use of biological filtration technology in the process of treating waste gas, equip waste gas discharge facilities with filtration equipment and set up filtration tanks to ensure that a large amount of waste gas generated in industrial production can be filtered quickly and try their best to prevent waste gas from entering the air. The principle of biological filtration technology is to make full use of microorganisms to absorb the organic matter in the waste gas, improve the humidity index of the waste gas, or

appropriately pressurize the waste gas to ensure that the harmful substances in the waste gas can be fully absorbed. Compared with the traditional treatment methods, the biological filtration technology has lower application cost, more stable workflow, and is helpful to improve the efficiency of waste gas treatment. However, the reaction time of this method is usually longer, and the related equipment and filter pool occupy a larger area. Therefore, in the work of air pollution control, it is necessary to closely combine the supply and support of financial and tax laws, select biological filtration technology according to the actual situation, take into account the cost of environmental protection funds, and abide by the green tax structure ^[7].

3.3 Give full play to the role of finance and tax law

In this century, finance and tax law is called “the law of managing money and governing the country”. From the perspective of domain law, the function of finance and tax law is reflected in four aspects: first, the distribution function. In the air pollution control work, the fiscal and tax law is related to the law enforcement of the fiscal and taxation system cluster, which belongs to the fiscal and taxation system. It can correctly use the fiscal and taxation policy tools, promote the implementation of the fiscal and taxation system into regularity, and continuously improve the atmospheric environmental protection effect ^[8]. At the same time, the finance and tax law belongs to the laws and regulations in which the subjects of finance and tax power interact with each other. In the process of legislation and law enforcement, the fiscal powers and responsibilities between governments will be rationally distributed, such as the scientific distribution of financial power, financial affairs and expenditure responsibilities, so as to clarify the fiscal powers and responsibilities and further strengthen the supervision of air pollution control.

Second, the normative role. The finance and tax law has formulated a series of rules and regulations for the air pollution crisis management, defined the air pollution emission index, formulated the administrative fine rules, set up the sewage charge collection scheme, and introduced the air pollution control technical scheme, which played a normative and guiding role in alleviating the air pollution crisis. In addition, the fiscal and tax law regulates the behaviors of the power subject and the right subject according to law, which is an important value of the fiscal and tax law. As the main body of fiscal and taxation power, government departments will abide by the fiscal and taxation laws and exercise the power of environmental governance in accordance with the law to avoid ultra vires behavior. As taxpayers, industrial enterprises will consciously abide by the financial and tax laws and pay taxes on time to avoid tax evasion, tax evasion and tax fraud. This will not only help to do a good job in environmental protection, but also increase national tax revenue, ensure sufficient financial funds, and enable the environmental protection tax policy to be implemented smoothly.

Third, the incentive effect. Contemporary finance and tax law has formulated a series of preferential policies and incentive policies for environmental protection, which has a good incentive effect on the green behavior of the whole market. Finance and tax law has a significant economic guiding function, which can encourage market players to consciously abide by national policies, actively protect the ecological environment and control pollution. Giving full play to the positive incentive function of fiscal and tax laws, providing corresponding funds, tax incentives and rewards for the implementation of ecological and environmental protection work, and rationally distributing direct financial subsidies will help to enhance the incentive effect, continuously enhance the public's awareness of environmental protection, and urge industrial enterprises to consciously abide by the fiscal and tax laws, protect the environment, and save energy and reduce emissions.

Fourth, the regulatory role. In the work of air pollution control, finance and tax law has the function of public supervision, which belongs to a power control law, can regulate all power behaviors of the subject of finance and tax power, and at the same time, has formulated a perfect supervision system. Based on the perspective of domain law, finance and tax law will comprehensively supervise the whole process of fiscal revenue and expenditure, involving all departments exercising fiscal revenue and expenditure power, realize internal and external governance supervision, share the responsibility of air pollution control with various departments, industrial enterprises and individuals, objectively evaluate the effect of fiscal revenue and tax on air pollution control, and continuously improve the quality of environmental protection ^[9].

4. Conclusion

To sum up, based on the perspective of domain law, finance and tax law provides various supply

paths for air pollution control, which can guide industrial enterprises to reduce air pollution, actively build an environment-friendly society, cultivate a good market environment and reduce the tax burden of industrial enterprises. To do a good job in the control of contemporary air pollution, we must abide by the fiscal and tax laws, regulate the behavior of local government departments and industrial enterprises according to law, and give full play to the distribution, incentive, standardization and supervision functions of the fiscal and tax laws.

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