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# Bibliography

Community Data Center Standard — China Edition

10 Categories • 60+ Entries

Eternal Harmony AI • June 2026

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# Bibliography

## Community Data Center Standard — China Edition

Eternal Harmony AI | June 2026

This bibliography covers all laws, regulations, national standards, policy documents, international standards, and research materials cited in the China Edition of the Standard. Arranged by category and chronological order. All citations refer to the current effective versions as of June 2026.

### Category I: Laws of the People's Republic of China (National People's Congress and its Standing Committee)

| # | Law Name                                                | Year of Promul-<br>gation/Amendme-<br>nt | Promulgating<br>Authority        | Relevant<br>Provisions | Application in<br>This Standard                                                                                                                                                                                                                                                                   |
|---|---------------------------------------------------------|------------------------------------------|----------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Constitution of<br>the People's<br>Republic of<br>China | Promulgated<br>1982, Amended<br>2018     | National<br>People's<br>Congress | Article 30             | Establishes the<br>administrative<br>division system<br>of provinces,<br>autonomous<br>regions, and<br>municipalities<br>directly under<br>the Central<br>Government,<br>providing the<br>constitutional<br>basis for the<br>"provincial-le-<br>vel regulatory<br>framework" in<br>this Standard. |

| # | Law Name                                                                   | Year of Promul-<br>gation/Amendme-<br>nt | Promulgating<br>Authority        | Relevant<br>Provisions                             | Application in<br>This Standard                                                                                                                                                                                                                                                               |
|---|----------------------------------------------------------------------------|------------------------------------------|----------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | Legislation Law<br>of the People’s<br>Republic of<br>China                 | Promulgated<br>2000, Amended<br>2023     | National<br>People’s<br>Congress | Article 93<br>(Chapter V,<br>Section 2<br>“Rules”) | Defines the<br>legislative<br>authority for<br>local<br>regulations of<br>cities divided<br>into districts<br>and local<br>government<br>rules,<br>providing the<br>legal basis for<br>“municipal and<br>county local<br>regulations or<br>local<br>government<br>rules” in this<br>Standard. |
| 3 | Energy<br>Conservation<br>Law of the<br>People’s<br>Republic of<br>China   | Promulgated<br>1997, Amended<br>2018     | NPC Standing<br>Committee        | Entire text                                        | Establishes the<br>legal<br>foundation for<br>energy<br>efficiency<br>supervision in<br>energy-intensi-<br>ve industries,<br>applicable to<br>data center<br>energy<br>efficiency<br>compliance<br>requirements.                                                                              |
| 4 | Environmental<br>Protection Law<br>of the People’s<br>Republic of<br>China | Promulgated<br>1989, Revised<br>2014     | NPC Standing<br>Committee        | Entire text                                        | Establishes the<br>“polluter pays”<br>principle and<br>environmental<br>remediation<br>requirements,<br>applicable to<br>data center<br>emission<br>control and<br>environmental<br>impact<br>assessment.                                                                                     |

| # | Law Name                                                                               | Year of Promulgation/Amendment | Promulgating Authority     | Relevant Provisions | Application in This Standard                                                                                                                                                  |
|---|----------------------------------------------------------------------------------------|--------------------------------|----------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | Renewable Energy Law of the People's Republic of China                                 | Promulgated 2005, Amended 2009 | NPC Standing Committee     | Entire text         | Provides legal support for renewable energy grid integration and green electricity consumption, applicable to the renewable energy procurement requirements of this Standard. |
| 6 | Law of the People's Republic of China on the Prevention and Control of Water Pollution | Promulgated 1984, Amended 2017 | NPC Standing Committee     | Entire text         | Regulates industrial wastewater discharge standards and supervision, applicable to PFAS emission control and water quality monitoring.                                        |
| 7 | Water Law of the People's Republic of China                                            | Promulgated 1988, Amended 2016 | NPC Standing Committee     | Entire text         | Establishes the principles of paid use of water resources and ecological compensation, applicable to local watershed water balance replenishment requirements.                |
| 8 | Charity Law of the People's Republic of China                                          | Promulgated 2016, Revised 2023 | National People's Congress | Articles 46 - 49    | Regulates the establishment, management, and supervision of special public welfare funds, providing the legal framework for community benefit funds.                          |

| #  | Law Name                                                                      | Year of Promul-<br>gation/Amendme-<br>nt | Promulgating<br>Authority | Relevant<br>Provisions | Application in<br>This Standard                                                                                                                                                                                                                                                                          |
|----|-------------------------------------------------------------------------------|------------------------------------------|---------------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9  | Law of the People’s Republic of China on the Administration of Tax Collection | Promulgated 1992, Amended 2015           | NPC Standing Committee    | Article 3              | Clarifies that the authority to levy, reduce, or exempt taxes rests with the Central Government, restricting local governments from unilaterally altering tax matters; corresponds to this Standard’s use of the “investment promotion evaluation framework” in lieu of “tax reductions and exemptions.” |
| 10 | Data Security Law of the People’s Republic of China                           | Promulgated 2021                         | NPC Standing Committee    | Articles 27, 31        | Establishes data security protection obligations and data security management requirements for CII operators, applicable to the data disclosure exemption mechanism for Critical Information Infrastructure (CII).                                                                                       |

| #  | Law Name                                                              | Year of Promul-gation/Amendme-nt | Promulgating Authority | Relevant Provisions | Application in This Standard                                                                                                                                                                                            |
|----|-----------------------------------------------------------------------|----------------------------------|------------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11 | Land Administration Law of the People’s Republic of China             | Promulgated 1986, Amended 2019   | NPC Standing Committee | Article 2           | Stipulates state ownership of urban land and collective ownership of rural land, providing the legal basis for the “community quality of life improvement plan” replacing “property value protection” in this Standard. |
| 12 | Emergency Response Law of the People’s Republic of China              | Promulgated 2007, Revised 2024   | NPC Standing Committee | Entire text         | Provides the legal basis for the expedited community grievance handling mechanism.                                                                                                                                      |
| 13 | Circular Economy Promotion Law of the People’s Republic of China      | Promulgated 2008, Amended 2018   | NPC Standing Committee | Entire text         | Promotes cleaner production and green technology application, applicable to waste heat recovery and PFAS source substitution.                                                                                           |
| 14 | Law of the People’s Republic of China on Certified Public Accountants | Promulgated 1993, Amended 2014   | NPC Standing Committee | Entire text         | Regulates the professional qualifications of accounting firms lawfully established within the territory of China, providing the legal basis for independent audits.                                                     |

| #  | Law Name                                     | Year of Promulgation/Amendment | Promulgating Authority     | Relevant Provisions                                      | Application in This Standard                                                                                                            |
|----|----------------------------------------------|--------------------------------|----------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 15 | Civil Code of the People's Republic of China | Promulgated 2020               | National People's Congress | Book on Real Rights, Chapter VII (Neighboring Relations) | Provides a civil law basis for the protection of environmental rights and interests of neighboring right holders of immovable property. |

Category II: Administrative Regulations and Normative Documents of the State Council

| # | Document Name                                                                 | Year | Promulgating Authority | Document Number             | Application in This Standard                                                                                                                                  |
|---|-------------------------------------------------------------------------------|------|------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Regulations on the Security Protection of Critical Information Infrastructure | 2021 | State Council          | State Council Order No. 745 | Core legal basis for the CII data disclosure exemption mechanism.                                                                                             |
| 2 | Action Plan for Peaking Carbon Emissions Before 2030                          | 2021 | State Council          | 国发〔2021〕23号                 | Clarifies the green and low-carbon transformation direction for data centers, providing policy basis for the energy efficiency requirements of this Standard. |

| # | Document Name                                                                                                                            | Year                           | Promulgating Authority                                                                | Document Number                        | Application in This Standard                                                                                                                           |
|---|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | 2024 - 2025 Action Plan for Energy Conservation and Carbon Reduction                                                                     | 2024                           | State Council                                                                         | 国发〔2024〕12号                            | Designates data centers as a key sector for energy conservation and carbon reduction, specifying PUE control targets for new large-scale data centers. |
| 4 | Opinions on Fully, Accurately, and Comprehensively Implementing the New Development Concept to Achieve Carbon Peak and Carbon Neutrality | 2021                           | Central Committee of the CPC, State Council                                           | 中发〔2021〕36号                            | Top-level design document for the "Dual Carbon" goals, providing the national strategic basis for the overall framework of this Standard.              |
| 5 | Measures for the Administration of Concession Operations of Municipal Public Utilities                                                   | Promulgated 2004, Amended 2015 | Former Ministry of Construction (now Ministry of Housing and Urban-Rural Development) | Ministry of Construction Order No. 126 | Regulates concessions for urban centralized heating supply, applicable to waste heat grid integration procedures.                                      |

Category III: Mandatory National Standards (GB)

| # | Standard Name                                                                               | Year | Promulgating Authority                                                                           | Standard Number | Application in This Standard                                                                                          |
|---|---------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------|
| 1 | Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Data Centers | 2021 | State Administration for Market Regulation (SAMR), Standardization Administration of China (SAC) | GB 40879-2021   | Core basis for PUE compliance requirements in this Standard; direct reference for the three energy efficiency grades. |

| # | Standard Name                                     | Year | Promulgating Authority                                                                                                         | Standard Number | Application in This Standard                                                                                                               |
|---|---------------------------------------------------|------|--------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | Environmental Quality Standards for Surface Water | 2002 | Former State Environmental Protection Administration, General Administration of Quality Supervision, Inspection and Quarantine | GB 3838-2002    | Provides a general framework reference for water quality management (this standard does not include PFAS-specific limits).                 |
| 3 | Standards for Drinking Water Quality              | 2022 | SAMR, SAC                                                                                                                      | GB 5749-2022    | Establishes the basic framework for drinking water quality requirements (China has not yet established PFAS-specific drinking water MCLs). |

Category IV: Recommended National Standards (GB/T)

| # | Standard Name                        | Year                                     | Promulgating Authority | Standard Number | Application in This Standard                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---|--------------------------------------|------------------------------------------|------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Green Data Center Evaluation         | Promulgated 2024, Effective June 1, 2025 | SAMR, SAC              | GB/T 44989-2024 | China's first national standard for green data center evaluation. Establishes evaluation grades, indicator systems, and evaluation methods covering energy efficiency, green design, procurement, operations, and services. Requires PUE ≤ 1.3 and renewable energy utilization rate ≥ 20% for Level 1 green data centers; incorporates Carbon Usage Effectiveness (CUE) indicator; encourages liquid cooling and AI temperature control technologies. |
| 2 | Data Center — Green Grade Assessment | 2020                                     | SAC                    | GB/T 39294-2020 | Provides a comprehensive evaluation framework reference for green data centers beyond PUE (one of the precursor standards to GB/T 44989-2024).                                                                                                                                                                                                                                                                                                         |

| # | Standard Name                                                                                                | Year | Promulgating Authority | Standard Number   | Application in This Standard                       |
|---|--------------------------------------------------------------------------------------------------------------|------|------------------------|-------------------|----------------------------------------------------|
| 3 | Data Center — Resource Utilization — Part 3: Electric Energy Efficiency Requirements and Measurement Methods | 2016 | SAC                    | GB/T 32910.3-2016 | Provides standardized PUE measurement methodology. |

Category V: Departmental Rules and Ministerial Normative Documents

| # | Document Name                                                                                                                                                                    | Year | Promulgating Authority                                                                          | Document Number | Application in This Standard                                                                                                                                                                                                             |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------------------------------------------------------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Several Opinions on Strictly Enforcing Energy Efficiency Constraints to Promote Energy Conservation and Carbon Reduction in Key Sectors                                          | 2021 | NDRC, MIIT, MEE, et al.                                                                         | 发改产业〔2021〕1464号 | Core policy for energy conservation and carbon reduction in key sectors including data centers. Stipulates PUE ≤ 1.25 for national hub nodes, PUE ≤ 1.30 for new large and above data centers.                                           |
| 2 | Implementation Plan for Promoting Green and High-Quality Development of Data Centers, 5G, and Other New Infrastructure in Alignment with Carbon Peak and Carbon Neutrality Goals | 2021 | NDRC, Office of the Central Cyberspace Affairs Commission, MIIT, National Energy Administration | 发改高技〔2021〕1742号 | Special plan for green and high-quality development of data centers and 5G new infrastructure. Stipulates PUE < 1.25 for national hub nodes, PUE < 1.30 for new large and above data centers, PUE < 1.5 for existing facility retrofits. |

| # | Document Name                                                                                         | Year | Promulgating Authority                                                   | Document Number  | Application in This Standard                                                                                                                                                                |
|---|-------------------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Special Action Plan for Green and Low-Carbon Development of Data Centers                              | 2024 | NDRC, MIIT, NationalEnergy Administration , National Data Administration | 发改环资（2024）970号   | Latest special plan for green data centers. Stipulates green electricity share > 80% for new data centers at national hub nodes (by 2025), PUE ≤ 1.25 for new large and above data centers. |
| 4 | Action Plan for High-Quality Development of Computing Power Infrastructure                            | 2023 | MIIT, Office of the Central Cyberspace Affairs Commission, NDRC, et al.  | 工信部联通信（2023）172号 | Sets intelligent computing power share target (> 35% by 2025), promotes liquid cooling technology application and green energy integration.                                                 |
| 5 | Guiding Opinions on Promoting High-Quality Development of the Data Industry                           | 2024 | NDRC, National Data Administration, MIIT                                 | 发改数据（2024）1403号  | Encourages deployment of intelligent computing centers in regions rich in renewable energy (such as Yunnan).                                                                                |
| 6 | Notice on Establishing and Improving the Renewable Energy Electricity Consumption Guarantee Mechanism | 2019 | NDRC, National Energy Administration                                     | 发改能源（2019）807号   | Establishes the renewable energy electricity consumption responsibility weight system, applicable to data center green electricity procurement verification.                                |

| #  | Document Name                                                                                  | Year                               | Promulgating Authority                                                                                              | Document Number          | Application in This Standard                                                                                                                                    |
|----|------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7  | List of Key Controlled New Pollutants (2023 Edition)                                           | Promulgated 2022, Implemented 2023 | MEE, MIIT, Ministry of Agriculture and Rural Affairs, Ministry of Commerce, General Administration of Customs, SAMR | MEE et al. Order No. 28  | Core basis for PFAS control. Explicitly restricts/prohibits PFOS, PFOA, and their salts; applicable to data center cooling fluids and fire suppression systems. |
| 8  | List of Strictly Restricted Toxic Chemicals in China                                           | 2023                               | MEE, Ministry of Commerce, General Administration of Customs                                                        | Announcement 2023 No. 32 | Implements permit-based management for the import/export and use of fluorinated compounds; applicable to cooling fluid supply chain audits.                     |
| 9  | Measures for the Administration of Voluntary Greenhouse Gas Emission Reduction Trading (Trial) | 2023                               | MEE                                                                                                                 | MEE Order No. 32         | Restarts the CCER market. Data centers can develop CCER projects for energy efficiency retrofits, waste heat recovery, and other eligible activities.           |
| 10 | Interim Measures for Social Stability Risk Assessment of Major Fixed Asset Investment Projects | 2012                               | NDRC                                                                                                                | 发改投资 (2012) 2492号        | Core of the CBA China alternative mechanism. Establishes the statutory social stability risk assessment procedure required before major project approval.       |

| #  | Document Name                                                                                       | Year | Promulgating Authority                                                   | Document Number | Application in This Standard                                                                                              |
|----|-----------------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------|
| 11 | Notice on Further Improving the Time-of-Use Electricity Pricing Mechanism                           | 2021 | NDRC                                                                     | 发改价格（2021）1093号 | Provides the electricity pricing mechanism basis for data center demand-side response and grid impact neutrality hedging. |
| 12 | Notice on Accelerating the Construction of the Electricity Spot Market                              | 2022 | General Office of NDRC, General Office of National Energy Administration | 发改办体改（2022）129号 | Provides the electricity market infrastructure basis for hourly green electricity verification.                           |
| 13 | Guiding Opinions on Deepening Smart City Development and Promoting City-Wide Digital Transformation | 2024 | NDRC, National Data Administration                                       | 发改数据（2024）644号  | Requires that urban intelligent computing infrastructure be constructed in accordance with green data center standards.   |

Category VI: Provincial / Municipal Policy Documents (Yunnan / Kunming)

| # | Document Name                                                                                  | Year      | Promulgating Authority                                              | Application in This Standard                                                                                                                                                                          |
|---|------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Yunnan Province New Data Center Development Three-Year Action Plan (2022 - 2024)               | 2022      | Yunnan Provincial Department of Industry and Information Technology | Leverages Yunnan’s abundant hydropower resources, positions the province as a key hub for “East Data, West Computing,” and provides preferential electricity pricing for data centers with PUE < 1.3. |
| 2 | Several Measures of Kunming City to Support the Development of the Digital Economy             | 2023/2024 | Kunming Municipal People’s Government                               | Provides direct financial subsidies and rewards for enterprises constructing or upgrading green intelligent computing centers.                                                                        |
| 3 | Yunnan Province Action Plan for Deep Integration of Green Energy and Advanced Manufacturing    | 2023      | Yunnan Provincial People’s Government                               | Promotes the “Green Electricity + Computing Power” model, integrating the digital economy and data centers into the framework of green energy and advanced manufacturing convergence.                 |
| 4 | Beijing Data Center Industry Energy Consumption Quotas and Punitive Electricity Pricing Policy | 2022      | Beijing Municipal Development and Reform Commission                 | Reference: Beijing imposes punitive electricity pricing on data centers with PUE exceeding 1.35, providing an industry practice reference for this Standard’s “utility rate protection” requirement.  |

Category VII: Major National Strategies

| # | Strategy Name                                                  | Launch Year | Lead Authority                                                                                  | Application in This Standard                                                                                                                                                                                                       |
|---|----------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | "East Data, West Computing" Project                            | 2022        | NDRC, Office of the Central Cyberspace Affairs Commission, MIIT, National Energy Administration | Redirects computing demand from energy-constrained eastern regions to renewable energy-rich western regions. This Standard's PUE requirements directly reference the specific energy efficiency review standards of each hub node. |
| 2 | "Dual Carbon" Goals (Carbon Peak 2030, Carbon Neutrality 2060) | 2020        | Central Committee of the CPC, State Council                                                     | The highest national strategic basis for the overall framework of this Standard.                                                                                                                                                   |
| 3 | "New Quality Productive Forces"                                | 2023 - 2024 | Central Committee of the CPC, State Council                                                     | Intelligent computing infrastructure is officially positioned as a core carrier of "New Quality Productive Forces"; green, high-efficiency computing projects receive the highest level of policy and funding priority support.    |
| 4 | "AI+" Initiative                                               | 2024        | State Council                                                                                   | Drives enormous demand for intelligent computing centers while simultaneously strengthening regulatory oversight of energy consumption and carbon intensity of AI training clusters.                                               |

Category VIII: International Standards and References

| # | Standard / Document Name                                                         | Year                                   | Issuing Body                                         | Application in This Standard                                                             |
|---|----------------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------|
| 1 | EPA Drinking Water Maximum Contaminant Levels (MCLs) for PFAS (PFOA/PFOS: 4 ppt) | 2024                                   | US Environmental Protection Agency (US EPA)          | One of the dual-reference standards for PFAS emission control (international benchmark). |
| 2 | WRI Aqueduct Water Risk Atlas                                                    | Continuously updated                   | World Resources Institute (WRI)                      | Used for water stress assessment in data center site selection.                          |
| 3 | ISO 50001:2018 Energy Management Systems                                         | 2018                                   | International Organization for Standardization (ISO) | Reference framework for energy management.                                               |
| 4 | EU Code of Conduct for Energy Efficiency in Data Centres                         | Promulgated 2008, continuously updated | European Commission                                  | Reference for international data center energy efficiency best practices.                |
| 5 | LEED v4.1 Building Design and Construction                                       | Continuously updated                   | US Green Building Council (USGBC)                    | Comparative reference for green building certification frameworks.                       |
| 6 | IEA World Energy Outlook 2024                                                    | 2024                                   | International Energy Agency (IEA)                    | Reference for global grid emission factors and energy consumption trends.                |

Category IX: Eternal Harmony Research Foundation

The following are the research foundations for this Standard’s framework. All research articles are publicly available at [eternalharmony.ai/research/harmonize-data-centers](https://eternalharmony.ai/research/harmonize-data-centers).

| # | Research Article                                                                    | Topic                                                                                                                           |
|---|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 1 | The \$162 Billion Crisis Nobody’s Solving                                           | Scale and trends of data center project obstruction due to community opposition                                                 |
| 2 | Why “Green” Data Centers Aren’t Green — And What Would Be                           | Greenwashing identification and pathways to genuine renewable procurement                                                       |
| 3 | Denmark Heats 20,000 Homes with Data Center Waste Heat. America Throws It All Away. | Global waste heat utilization best practices (Denmark, Finland, and other Nordic case studies)                                  |
| 4 | Introducing the Community Data Center Standard                                      | The five-pillar framework of the Community Data Center Standard                                                                 |
| 5 | Harvard Found Utilities Hiding Data Center Subsidies in Your Electric Bill          | Hidden utility subsidies and residential electricity rate impacts                                                               |
| 6 | 13 Things the Data Center Industry Hopes You Never Ask About                        | 13 blind spots not covered by industry, including decommissioning, e-waste, noise, diesel generators, embodied carbon, and more |
| 7 | What If the People Who Fight Data Centers Helped Build One?                         | Community collaboration pilot program                                                                                           |
| 8 | An Open Letter to the Data Center Industry                                          | Business case argument directed at the industry                                                                                 |
| 9 | Forever Chemicals and Your Data Center — The Crisis Nobody’s Talking About          | Comprehensive risk analysis of PFAS “forever chemicals” in data centers                                                         |

Category X: China Auditing Standards

| # | Standard Name                                                         | Application in This Standard                                                                                                                                     |
|---|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | China Standards on Auditing (CSA)                                     | Tier 2 and Tier 3 compliance requirements of this Standard; independent third-party audits must be conducted in accordance with the China Standards on Auditing. |
| 2 | Law of the People’s Republic of China on Certified Public Accountants | Regulates the professional qualification requirements for accounting firms lawfully established within the territory of China.                                   |

Notes on the Use of This Bibliography

- 1. Hierarchical Citation: This bibliography is organized according to the classification system of "Laws → Administrative Regulations → National Standards → Departmental Rules → Local Regulations → International Standards → Research Foundation" to facilitate review by readers from diverse professional backgrounds.
- 2. Cutoff Date: All citations of laws, regulations, and policy documents are current as of June 2026. Should subsequent updates occur, the latest version shall prevail.
- 3. Dual-Reference Note: In areas where China has not yet established uniform MCLs — such as PFAS emission standards — this Standard employs a "dual-reference" strategy, simultaneously citing internationally accepted standards (e.g., US EPA MCLs) and China's existing relevant standards (GB 5749, GB 3838), in order to maintain a high standard while ensuring the operational feasibility of the Chinese legal basis.
- 4. Verifiable Sources: The original texts of all Chinese laws and regulations are publicly accessible through official channels, including the NPC Standing Committee Gazette, the State Council Gazette, and the official websites of the Ministry of Ecology and Environment and the National Development and Reform Commission.

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Eternal Harmony AI | June 2026 This bibliography is published together with the Community Data Center Standard — China Edition. It may be further supplemented and refined as requested by the reviewing body.