



Is photovoltaic panel production exempt from value-added tax



Overview

Property tax exemptions allow businesses and homeowners to exclude the added value of a solar system from the valuation of their property for taxation purposes. Under a joint notice released by the Ministry of Finance and the State Taxation Administration on 8–9 January 2026, the country will abolish or scale back value. Solar rebates provided by a public utility company or a municipality are considered manufacturer rebates. Rebates paid by a third party do not decrease the selling. However, the reduced rate or zero rate may apply when solar panels are supplied and installed as part of a supply and install contract. Solar panels include photovoltaic panels, solar windows, and solar walls. It does not constitute professional tax advice or other professional financial guidance. The Inflation Reduction Act of 2022 (“IRA”) makes several clean energy tax credits available to businesses. For electricity sold to an unrelated person and produced from the following renewable sources: wind, biomass, geothermal, solar, landfill and trash, hydropower, and marine and hydrokinetic.



Article Content

Guide to the Federal Investment Tax Credit for Commercial Solar ...

Generally, if the solar PV system is used by a tax-exempt entity such as a school, municipal utility, government agency, or charity, the ITC may not be claimed.

China to adjust or cancel export tax rebates for ...

The announcement, jointly issued by the Ministry of Finance and the State Taxation Administration, said that export tax rebates for the value added ...

Solar Tax Exemptions - SEIA

Sales tax incentives typically provide an exemption from the state sales tax (or sales and use tax) for the purchase of a solar energy system. This type of exemption helps to reduce the upfront costs of a ...

Guide on the Allowances and Deductions Relating to Assets ...

This guide provides general guidance on the tax incentives available for the generation of electricity from specified sources of renewable energy under section 12B(1)(h) and (i), the enhanced form of this ...

China Abolishes VAT Refunds for a Wide Range of ...

China's decision to abolish VAT refunds for 249 exported products —and to phase out battery product refunds by 2027 —marks a transformative ...

Supply and installation of solar panels

The supply of solar panels is subject to the standard rate of VAT. However, the reduced rate or zero rate may apply when solar panels are supplied and installed as part of a supply and install contract.

Clean Energy Tax Incentives for Businesses

Provides a tax deduction for the cost of energy efficiency improvements to commercial buildings, installed as part of the building envelope; interior lighting systems; or the heating, cooling, ventilation, ...

Tax Treatment for Solar Panels: Business vs Individual ...

Solar panels are becoming increasingly popular with both homeowners and businesses - not only to maximize energy efficiency, but also ...

Are Solar Panels Exempt From Property Taxes and ...

Use the information and links below to check your state or district's current laws for solar panel property tax and sales tax exemptions. Please note that this chart ...

Solar — Tax Guide for Green Technology

Solar power facilities may qualify as farm equipment and qualify for a partial exemption of the sales tax, currently 5.00 percent, for farming equipment and machinery that is primarily used in ...

Contact Us

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