

**PIENAAR ENERGY (PTY) LTD**

# **New energy storage foreign trade commission points**



## Overview

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Beginning Janu, new Foreign Entity of Concern (FEOC) compliance rules will fundamentally change how U. solar and storage projects qualify for federal incentives — and reshape project economics across the commercial and industrial energy market. The Act includes significant amendments to tax credits originally enacted and/or amended under the Inflation Reduction Act of 2022 (“IRA”) including earlier termination dates for many credits and new Prohibited. On J, the legislation commonly known as the One Big Beautiful Bill Act (OBBBA or H. Much of the initial commentary on the OBBBA's energy provisions has focused on the rollback or modification of various tax credits for US consumers (e., Sections 25C (energy efficient. New FEOC -- for "foreign entity of concern" -- rules will deny technology-neutral tax credits on new power plants and energy storage projects that use too much Chinese equipment and section 45X tax credits on US-made products that use too many Chinese inputs. They will also deny such tax credits to. The One Big Beautiful Bill Act (OBBBA), signed J, would extend foreign entity of concern (FEOC) restrictions, previously limited to the section 30D clean vehicle credit in the Inflation Reduction Act (IRA), to six additional clean energy tax credits: The IRA applied FEOC restrictions to. The One Big Beautiful Bill Act 1 (OBBBA) makes major changes to the Internal Revenue Code's (Tax Code) clean energy tax provisions, particularly to the provisions that were extended, expanded, and established as part of the 2022 Inflation Reduction Act (IRA). In some cases, the OBBBA terminates or. Since April 21,2021,the National Development and Reform Commission and the National Energy Administration have issued the 'Guidance on Accelerating the Development of New Energy Storage (Draft for Solicitation of Comments)' (referred to as the 'Guidance'),which has given rise to the energy storage.

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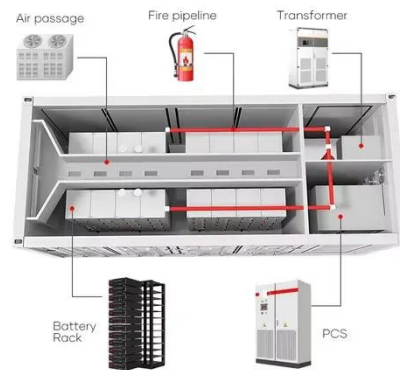
### Understanding foreign entity of concern (FEOC) ...

Energy storage projects lose eligibility if the ratio falls below 55% in 2026, rising 5 percentage points each year until 2030.

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### "Prohibited Foreign Entity" restrictions in the OBBBA restrict tax

Our focus here is on H.R. 1's extension and expansion of pre-existing foreign entity of concern (FEOC) restrictions for each of the tax credits most likely be relevant to large-scale energy ...



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### The 2026 Shift: How FEOC Compliance Will Reshape Solar ...

Beginning Janu, new Foreign Entity of Concern (FEOC) compliance rules will fundamentally change how U.S. solar and storage projects qualify for federal incentives -- and ...

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## New energy storage foreign trade commission points

As the photovoltaic (PV) industry continues to evolve, advancements in New energy storage foreign trade commission points have become critical to optimizing the utilization of renewable energy sources.

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## The Battery Bottleneck -- Greenline Insights

Our analysis shows that battery storage projects are most at risk under the FEOC restriction, due to the overwhelming dominance of China across the lithium-ion battery supply chain.

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## Impacts of IRA's new FEOC rules on global energy storage supply ...

The FEOC rules affect supply-demand dynamics and prices of energy-storage cells as its impact on the Clean Vehicle Tax Credit wavers the willingness of overseas cell manufacturers to set ...

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## Energy storage foreign trade commission

Under the direction of the national



"Guiding Opinions on Promoting Energy Storage Technology and Industry Development" policy, the development of energy storage in China over the ...

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## Rules for Clean Energy Tax Credits from New Prohibited Foreign En

New Tax Code section 7701 (a) (51) provides, simply, "the term 'prohibited foreign entity' means a specified foreign entity or a foreign influenced entity." (Emphasis added.) So, at the most



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## "One Big Beautiful Bill Act" signed into law: Clean energy credits and

The bill specifies the threshold percentage per calendar year for qualified facilities, energy storage technology, solar energy components, wind energy components, inverters, qualifying battery ...

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## Working Through The FEOC Maze , Norton Rose Fulbright

New FEOC -- for "foreign entity of concern" -- rules will deny technology-neutral tax credits on new power plants and energy storage projects that use too much Chinese equipment and section 45X tax ...

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