

Are solar and energy storage installations subject to VAT?

All solar and energy storage installations, including maintenance to existing sites, should be subject to 0% VAT. This should include residential energy storage when installed as a standalone measure.

What is the VAT rate on solar?

VAT on a range of domestic energy efficiency and renewable energy installations, including solar, is now 0% in Great Britain. This is a reduction from the previous rate of between 5% and 20%. Eligible installations are those included on the Government's list of Energy Saving Measures (ESMs).

Are solar farm developments a tax issue?

In this article, Nicola Parkinson and Kathryn Brook, specialist lawyers from Walker Morris' Tax and Infrastructure & Energy teams respectively, highlight potential tax issues associated with solar farm developments.

Are solar panels a special rate expenditure?

With effect from 1 April 2012 for corporation tax and 6 April 2012 for income tax, all capital expenditure on the provision of solar panels is specifically designated as special rate. The reason for designating solar panel expenditure as special rate expenditure was to ensure clarity of treatment.

Are solar thermal and PV systems subject to VAT?

Solar thermal and PV systems are included on the list of ESMs. Their supply and installation are now subject to 0% VAT in Great Britain. In Northern Ireland, the previous rules remain in force. This means that solar is subject to 20% VAT unless a reduced rate of 5% applies.

What is the liability for solar panels?

If solar panels are only supplied then the liability will be 20% but if they are supplied and installed then the liability would be zero rated for both the goods and the installation of the goods. Please see the guidance below: Energy-saving materials and heating equipment (VAT Notice 708/6). Thank you.

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Solar Energy UK recommendations to support the uptake of residential solar and energy storage. All solar and energy storage installations, including maintenance to existing sites, should be ...

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The placement of the solar racking system will ultimately dictate which racking option will be best for your project. There are three basic options for racking: roof mount, ...

A solar panel racking system, or solar panel mount, is a structure that safely fixes the solar panels to various surfaces such as rooftops, ground surfaces, or pole installations.Racking systems ...

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