

# Restrictions on new energy storage projects



## Overview

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How will HR 1 affect energy storage projects?

H.R. 1 significantly rolls back or repeals many of the clean energy tax credits and incentives introduced with the Inflation Reduction Act of 2022, but energy storage projects are generally not as severely impacted as wind and solar, as energy storage projects beginning construction before 2033 remain eligible for key credits.

Are feoc restrictions relevant to large-scale energy storage projects?

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 storage projects under Sections 45Y, 48E, and 45X of the Internal Revenue Code.

Are solar and storage projects eligible for tax credits?

To be eligible for tax credits, materials from a prohibited foreign entity (PFE) must be under a certain percentage threshold. These thresholds are different for solar and storage projects and increase annually:.

Are solar and energy storage developers facing a complex landscape?

With the budget bill passed and new Section 232 polysilicon and AD/CVD cases making headlines, solar and energy storage developers and equipment buyers are facing an increasingly complex landscape.

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The One Big, Beautiful Bill Act includes new restrictions on technology-neutral tax credits, including project-based tax credits and the "45X" manufacturing tax credit which can ...

The One Big Beautiful Bill Act (OBBA) is set to dramatically reshape how grid scale and residential energy storage systems are ...

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location of ...

Arguably, the most significant developments in energy storage are the new Foreign Entity of Concern (FEOC) restrictions. Technology ...

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"Prohibited Foreign Entity" restrictions in the OBBBA restrict tax credits in connection with Chinese investment in US-based energy storage projects 21 July 2025 On ...

Chinese authorities unveiled several measures on Monday to promote the new-type energy storage manufacturing sector, as part of efforts to accelerate the development of ...

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A closer look at FEOC restrictions today as they apply to technology-neutral tax credits for solar and energy storage projects.

In a major policy shift toward electricity market liberalization, China has introduced contract-for-difference (CfD) auctions for renewable ...

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On J, President Trump signed into law the One Big Beautiful Bill Act (the OBBB), which significantly rolls back many of the core tax incentives that clean energy projects have relied ...

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To facilitate the progress of energy storage projects, national and local governments have introduced a range of incentive policies. For example, the "Action Plan for Standardization ...

Arguably, the most significant developments in energy storage are the new Foreign

Entity of Concern (FEOC) restrictions. Technology-neutral tax credits for new power plants ...

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Abstract: The new energy storage project, as a measure to enhance the regulation capacity of the energy supply system and promote efficient energy utilization, is an indispensable part of the ...

The One Big Beautiful Bill Act (OBBA) is set to dramatically reshape how grid scale and residential energy storage systems are treated under federal tax law. The new budget ...

A closer look at FEOC restrictions today as they apply to technology-neutral tax credits for solar and energy storage projects.

## Contact Us

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