

ContainerPower Energy Solutions

West African PV module export tax rate



Overview

The export tax rebate rate has been lowered from the previous 13% to 9%, which is expected to be borne by the downstream, pushing up the cost of exporting cells/modules by about 4%. How will South Africa's solar tariff changes affect small businesses?

Summary for End Users/Installers The proposed tariff changes aim to bolster South Africa's renewable energy manufacturing sector but will likely increase costs for small businesses and end users in the short term due to higher duties on imported components and the potential discontinuation of the solar PV rebate.

What is SARS ad valorem tariff on solar panels?

The South African Revenue Service (SARS) has announced a 10% import duty on solar photovoltaic (PV) panels, cells, and modules. This change, listed under tariff subheading 8541.43 in the Customs and Excise Act, raises the duty on crystalline silicon photovoltaic modules or solar panels from free to 10% ad valorem.

What is a crystalline silicon photovoltaic ad valorem tariff?

This change, listed under tariff subheading 8541.43 in the Customs and Excise Act, raises the duty on crystalline silicon photovoltaic modules or solar panels from free to 10% ad valorem. This move supports local renewable energy demand, industrial development, and innovation.

What is the rate of customs duty in South Africa?

The rate of customs duty is 10% (General), 0%/free (European Union/United Kingdom), 0%/free (European Free Trade Agreement), 0%/free (Southern African Development Community); 10% (MERCOSUR), and 0%/free (AfCTA). The reasoning for the Rebate Item is contained in the International Trade Administration Commission of South Africa (ITAC) Report No.613.

What is a photovoltaic tariff?

The tariff subheading reads, " Photovoltaic cells assembled in modules or made up into panels." The rate of customs duty is 10% (General), 0%/free (European Union/United Kingdom), 0%/free (European Free Trade Agreement), 0%/free (Southern African Development Community); 10% (MERCOSUR), and 0%/free (AfCTA).

Is ITAC considering raising ordinary customs duties to WTO bound rates?

ITAC is considering raising ordinary customs duties on certain tariff lines (listed in Table 1) to their World Trade Organization (WTO) bound rates, where there is existing or potential local manufacturing capacity. Examples include:

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