



# Inflation Reduction Act (IRA)

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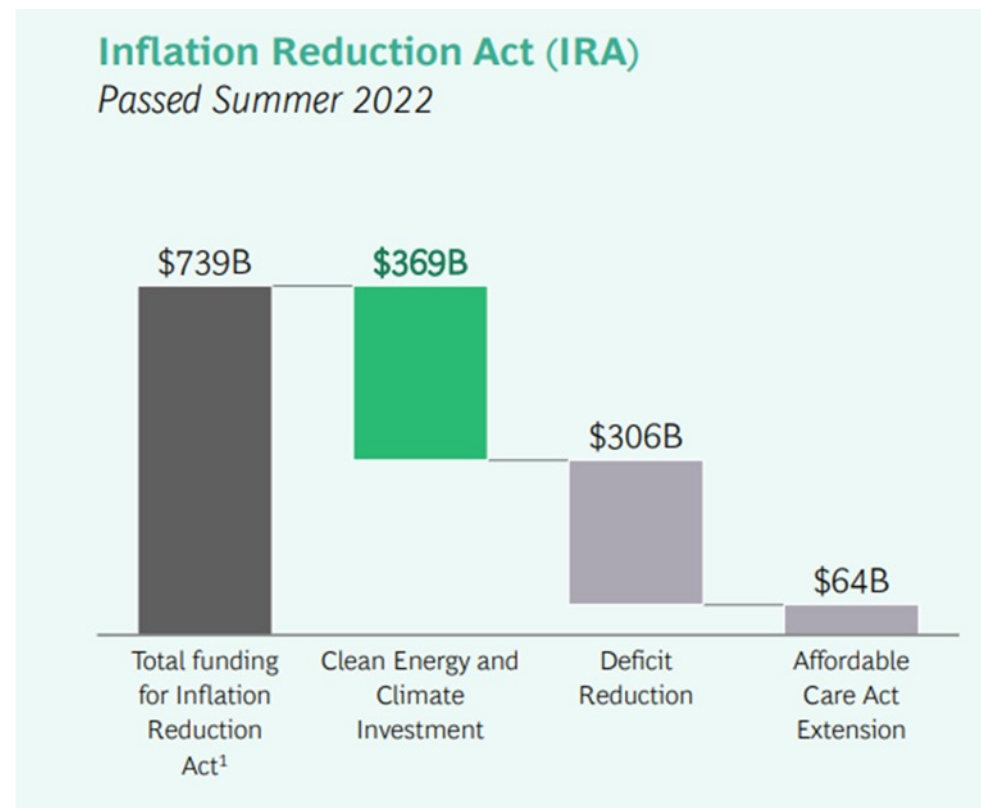
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## Inflation Reduction Act

- Ondertekend op 16 augustus 2022
- Onderdelen:
  - **stimuleringspakket voor klimaat en energie**
  - *verlaging van zorgpremies en medicijnprijzen*
  - *verlaging staatsschuld*
  - *nieuwe belastingregels voor zeer grote bedrijven*

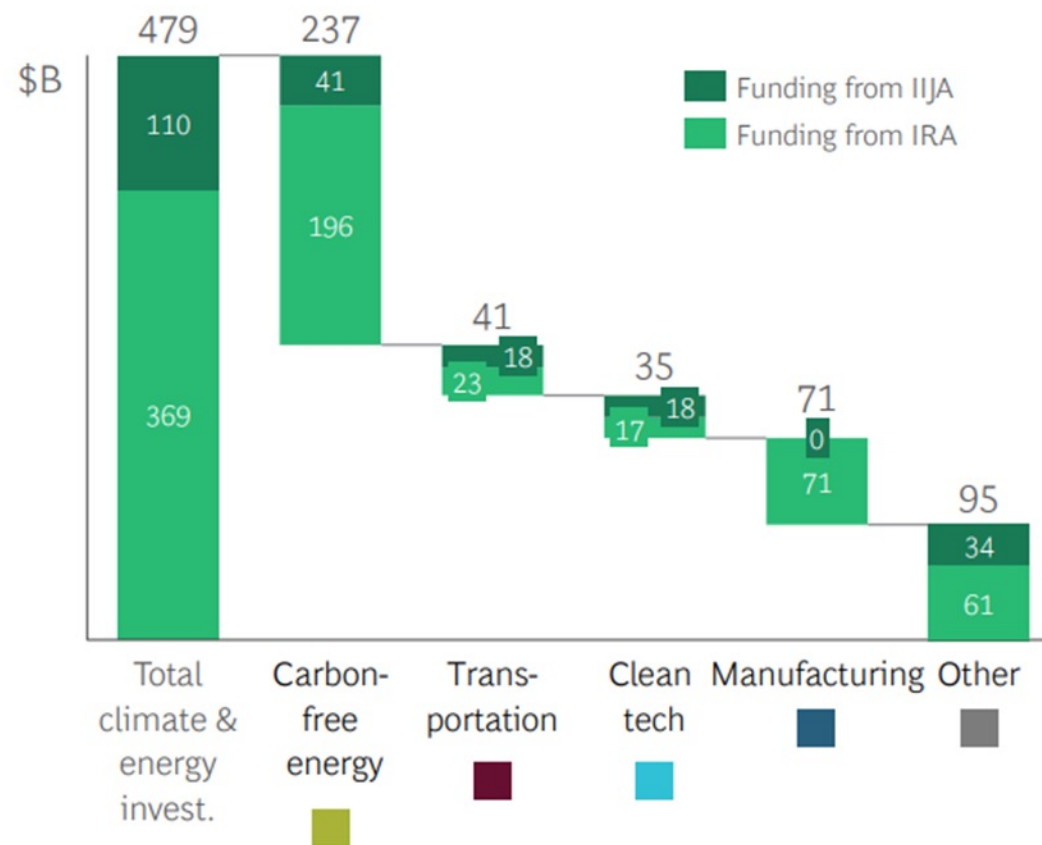


Source: Boston Consultancy Group



## Globaal overzicht

- USD 369 miljard in 10 jaar
- Verdeeld over verschillende onderdelen:
  - *carbon free energy*
  - *transportation*
  - *clean tech*
  - *manufacturing*
- Ketenbenadering: manufacturing, production en infrastructuur
- Ingeschatte CO<sup>2</sup>-reductie: 41%



Source: Boston Consultancy Group



## Instrumentarium

- Inzet van:
  - *Tax Credits*
  - *Subsidies*
  - *Leningen*
  - *Inkoop/aanbestedingen*
- Tax credits als subsidie:
  - *overdraagbaar en*
  - *(deels) direct pay*
- Bonussen (o.a. loonvoorwaarden, gebieden), maar ook domestic content
- Tax credits bijna allemaal 'open einde'





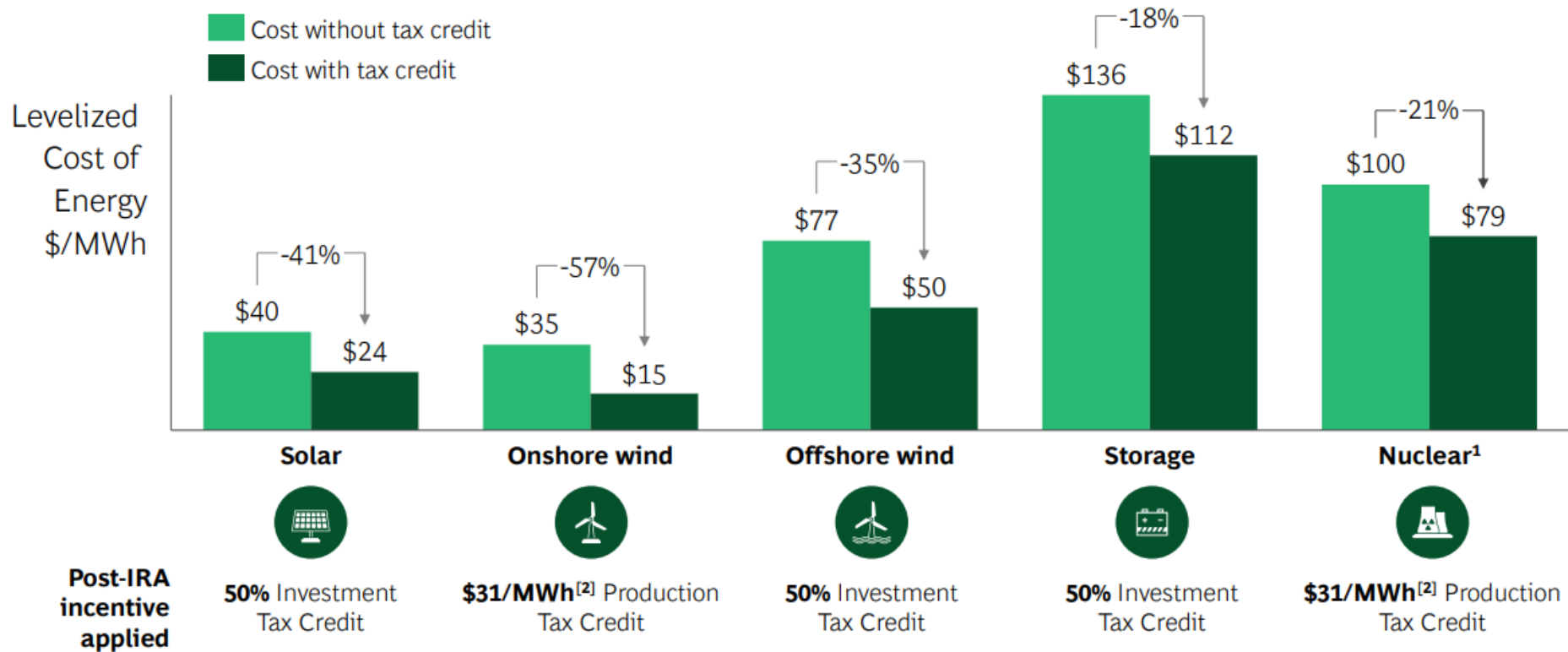
## Carbon Free Energy

- Clean Electricity Production Tax Credit (PTC) of Investment Tax Credit (ITC) ~ 127 miljard
  - *PTC: 2,6 \$ ct/kWh (10 jaar)*
  - *ITC: 30% van investeringskosten*
  - *Onder andere 10% bonus voor domestic content*
- Nuclear power production tax credit ~ 30 miljard
  - *1,5 \$ ct/kWh*
- Residential clean energy credit ~ 22 miljard
  - *30% van investeringskosten*





# Carbon Free Energy



Source: Boston Consultancy Group



# Transportation

- Clean Vehicle Credits ~ 12,5 miljard
  - Clean New Vehicle Credit
    - \$7.500 consumer tax credit
    - 40% – 80% of critical minerals utilized in battery components are extracted/processed in the U.S. (or Free Trade Agreement country) or recycled in North America
    - EV is assembled in North America and majority of battery components (50% - 100%) are sourced in North America
  - Previously Owned Clean Vehicle Credit
    - \$4.000 consumer tax credit
  - Commercial Clean Vehicle Credit
    - 30% tax credit (max. \$7.500 of \$40.000 per auto)
- Budget United States Postal Service Clean Fleets

## THE CLEAN VEHICLE CREDIT

New and updated tax provisions for electric vehicles in the Inflation Reduction Act of 2022.

What is the new federal tax credit through 2032?

Vehicle Type	Credit Amount
NEW	up to \$7,500 for purchase of a new clean vehicle.
USED	up to \$4,000 for purchase of a used clean vehicle.

Beginning in 2024, you can choose if you want to take the credit:

Option	Description
CARS	As a discount at the dealer.
TAX	As a credit on your tax return.

How expensive can the clean vehicle be?

Vehicle Type	Maximum Retail Price
New SUV/van/truck	\$80,000
New car	\$55,000
Used car	\$25,000

Is there an income limit on claiming the tax credit?

Vehicle Type	AGI Limit (Single)	AGI Limit (Household)	AGI Limit (Married)
NEW VEHICLE	\$150,000	\$225,000	\$300,000
USED VEHICLE	\$75,000	\$112,500	\$150,000

More tax incentives for energy efficiency were introduced or updated in the Inflation Reduction Act. Consult with your CPA for the latest information.

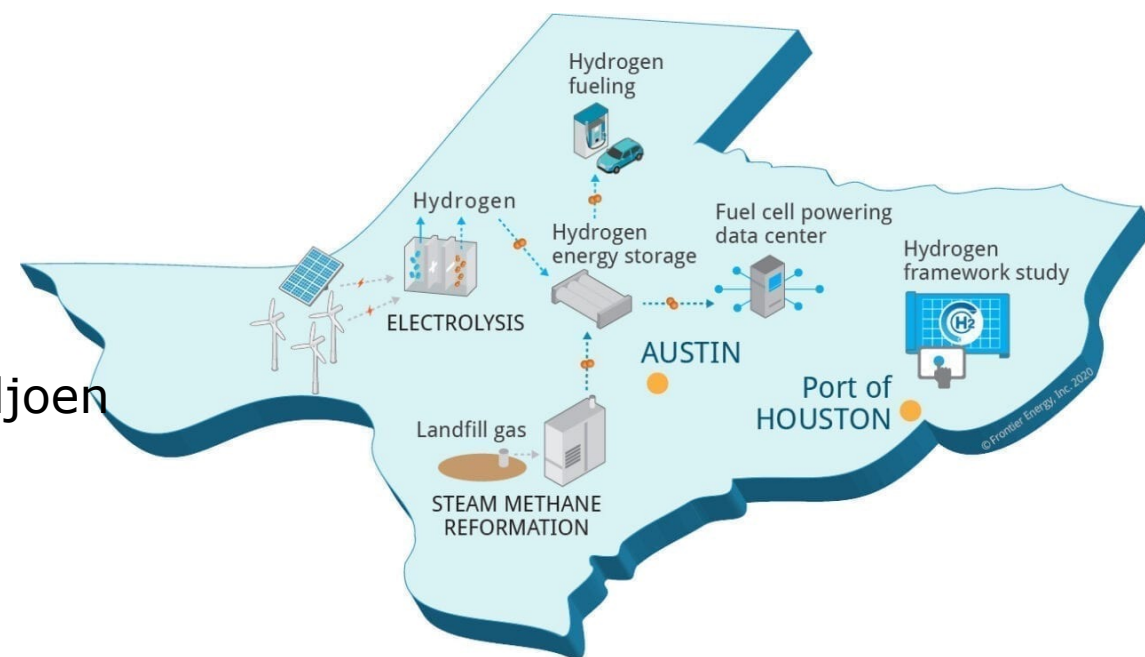
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## Clean Tech

- Tax credit Clean Hydrogen ~ 13 miljard
  - *0,60 – 3,00 \$/kg (10 year) afhankelijk van GHG emissions*
- Tax credits CCS ~ 3 miljard
  - *\$60 – \$85 per ton CO2 captured (10 jaar)*
- New Sustainable Aviation Fuel Credit ~ 50 miljoen
  - *1,25 – 1,75 \$/gallon*







## Manufacturing

- Advanced Manufacturing Production Credit ~ 30 miljard
  - *tax credit voor productie onderdelen zonnepanelen en windmolens, hoogte credit afhankelijk van soort onderdeel*
- Advanced Technology Vehicle Manufacturing ~ 5 miljard
  - *subsidies en leningen voor binnenlandse productie van elektrische auto's*
- Advanced Industrial Facilities Deployment Program ~ 6 miljard
  - *subsidies voor grote industrieën voor reduceren uitstoot GHG*
- Advanced Energy Project Credit ~ 10 miljard
  - *tax credit voor 30% van de investeringskosten voor productie onderdelen energie efficiëntie en opwek*



## 1 jaar IRA

### Effecten na 1 jaar (bron: White House)

- 110 miljard aangekondigde investeringen:
  - *70 miljard EV supply chain*
  - *10 miljard solar manufacturing*
- 170.000 banen (moet oplopen tot 1,5 mln.)

### Uitvoering IRA

- Guidance IRS
- DoE program and funds





# Vragen?

Meer informatie:

[Zakendoen in de Verenigde Staten \(VS\) \(rvo.nl\)](https://www.rvo.nl)