

# Tax regulations for the production and sale of batteries

What is a battery regulation?

Scope The regulation applies to all batteries, including all: batteries for light means of transport (LMT) such as electric bikes, e-mopeds and e-scooters. Targets It sets out rules covering the entire life cycle of batteries.

What are the key changes and requirements introduced by the EU Battery regulation?

Here's what you need to know about the key changes and requirements introduced by the EU Battery Regulation: Replacement of the Batteries Directive: The new regulation updates and expands the scope of the old Batteries Directive, which primarily focused on collection and recycling.

What are the new labelling requirements for batteries?

Labelling requirements will apply from 2026 and the QR code from 2027. The regulation amends Directive 2008/98/EC on waste management (see summary) and Regulation (EU) 2019/1020 on market surveillance and compliance of products (see summary). It repeals Directive 2006/66/EC on the disposal of spent batteries (see summary) from 30 June 2027.

What is Regulation (EU) 2023/1542 regarding batteries and waste batteries?

Regulation (EU) 2023/1542 concerning batteries and waste batteries WHAT IS THE AIM OF THE REGULATION? It aims to ensure that, in the future, batteries have a low carbon footprint, use minimal harmful substances, need fewer raw materials from non-European Union (EU) countries and are collected, reused and recycled to a high degree within the EU.

Will there be a new EU Regulation on sustainable batteries?

Negotiations on the proposal for a new EU Regulation on sustainable batteries have finally concluded. On 10 July 2023, the Council of the European Union adopted the new Regulation concerning batteries and waste batteries (EU) 2023/1542 (the "Batteries Regulation").

What are the minimum recycled content requirements for industrial batteries?

The Regulation mandates minimum recycled content requirements for industrial batteries with a capacity greater than 2 kWh, excluding those with exclusively external storage, EV batteries, and SLI batteries. The minimum percentage shares of the recycled content are as follows:

The Inflation Reduction Act of 2022 (IRA) added Section 45X, the Advanced Manufacturing Production Credit, to the Internal Revenue Code (IRC). The 45X tax credit ...

In the United Kingdom the Batteries and Accumulators (Placing on the Market) Regulations 2008 are the underpinning legislation: making it compulsory to collect and recycle ...



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On October 28, 2024, the Internal Revenue Service (the "IRS") and the Department of the Treasury ("Treasury") published final regulations (the "final regulations") ...

This means the maximum ITC can be 70 percent of eligible tax basis. Certain property that is eligible for a production tax credit ("PTC") can elect to claim the ITC in lieu of ...

The proposed regulations include anti-abuse rules, preventing misuse and discouraging tax-driven production or sale of faulty products to affiliated companies. Origin of ...

The EU Batteries Regulation replaced the legacy Batteries Directive of 2006 and came into force on 17 August 2023. The cradle-to-grave regulatory framework aims to govern the entire life cycle of batteries from ...

The Batteries Regulation is a new regulation that sets requirements for batteries and waste batteries placed in the EU market. It covers all types of batteries unless an ...

It sets out rules covering the entire life cycle of batteries. These include: waste collection targets for producers of portable batteries - 63% by the end of 2027 and 73% by the end of 2030; ...

In addition to restrictions set out in previous directives, the new EU battery regulations mandate restrictions on substances in portable batteries, LMT, and other vehicle batteries, the regulation requires them to contain no ...

The U.S. Department of the Treasury and IRS on Oct. 28, 2024, published final regulations regarding the Section 45X Advanced Manufacturing Production Credit of the ...

In addition to restrictions set out in previous directives, the new EU battery regulations mandate restrictions on substances in portable batteries, LMT, and other vehicle ...

EU rules on batteries aim to make batteries sustainable throughout their entire life cycle - from the sourcing of materials to their collection, recycling and repurposing. In the ...

mandatory minimum levels of recycled content for industrial batteries, SLI batteries and EV batteries. These are initially set at 16% for cobalt, 85% for lead, 6% for lithium and 6% for nickel; and subject to certain exemptions, provides ...

If the size of the battery, accumulator or battery pack is too small to be suitably marked, the capacity must be marked on the packaging with a minimum size of 5.0 &#215; 12.0 mm ...

**2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY** o Legal basis The proposal is based on Article 114 of the Treaty on the Functioning of the European Union (TFEU), which must be ...

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The resulting Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries (the Sustainable Batteries ...

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