

# Tax rate for lithium battery packs



## Overview

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Commodity Code 85076000: Lithium - ion batteries enjoy a 13% export - tax - rebate rate, reflecting the government's support for high - tech product exports.

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### [Battery energy storage tariffs tripled; domestic content](#)

For energy storage, Chinese lithium-ion batteries for non-EV applications from 7.5% to 25%, more than tripling the tariff rate. This increase

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### Texas Taxes

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### Comprehensive Guide to Lithium Battery Export Tax

These relatively high tax - rebate rates are a strong incentive for Lithium Battery Export companies. For instance, a company exporting lithium



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### **When are tax returns due this year? Tax Day 2026**

When is the filing deadline for 2026? Tax returns are due by Wednesday April 15, this year. If you don't expect to file your taxes by then, you can request a six-month extension.



### [SALT and Battery: Taxes on Energy Storage , Tax Notes](#)

In this installment of Andersen's Sodium Podium, the authors discuss the differing property tax and sales tax considerations regarding battery energy storage systems and examine the

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### [A Guide to Battery Energy Storage Tax Credits in 2024](#)

Lithium batteries are eligible for the 30%

Residential Clean Energy Credit, with an additional 10% tax credit if the energy storage system meets



### USA Import Duty Calculator (Battery Tariffs)

Below is an overview of the historical changes in U.S. battery tariffs, along with the current tariff rates for battery imports from key countries and a look at future expectations.

### CEA Update on U.S. Battery Policy Developments

As there is also a 3.4% general tariff on lithium-ion battery imports, the full tariff paid by importers will go from 10.9% to 28.4%. Lithium-ion battery modules, packs, and container blocks are generally



### [New battery tax credits create opportunities for U.S.](#)

The advanced manufacturing production tax credit (Sec. 45X) is available to manufacturers of electrode active materials, battery cells and

### CROSS Ruling

The rate of duty will be 3.4 percent ad valorem. Pursuant to U.S. Note 20 to Subchapter III, Chapter 99, HTSUS, products of China classified under subheading 8507.60.0020, HTSUS, unless



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### **US Treasury and IRS clarify 45X manufacturing tax**

However, unlike most others, 45X is paid directly to companies by the government rather than monetised by reducing an entity's tax liability. This



### **8507.60.00-Lithium-ion batteries**

Lithium-ion batteries NOW FOR USA HTS Harmonized Tariff Schedule (2026 HTS Revision 5 (04/08/2026)) OPEN OR CLOSE CATEGORIES AND COLLECT HTS CODE FOR LOGIN USER

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