

**ENERGY EFFICIENT ITEMS FOR SUSPENSION OF THE COMMON
EXTERNAL TARIFF (CET)**

EXISTING LIST OF ITEMS

Description of Items	Tariff Code
Occupancy Sensors	8536.41
Seven Day and Twenty Four Hour Timers	9106.10
Compact Fluorescent Lamps	8539.310
Electronic Fluorescent Ballasts	8539.310
Solar Driers	8419.39
Water Saving Shower Heads	8481.80
Flow Restrictors for Water Faucets	7307
Power Factor Correction Capacitors	8532.10
Ice Thermal Storage Air Conditioning Systems	8415.100
Air Conditioning Chillers with Rotary Screw Compressors	8414.80
Polyurethane Foam Insulation for Roofs	3921.13
Reflective Films for Glass Windows	3921.90
Photovoltaic Panels	8541.400
Charge Controller	9032.890
Safety Disconnects	8536.100
Load Breakers	8535.290
Negative Bonding Blocks	8536.100
Transfer Switch	8536.500
Inverters	8504.400
Photovoltaic Batteries	8506.800, 8507.80
Solar Electric Fans	8414.51
Solar Electric Refrigerators	8418.212
Wind Turbines and Support Accessories	8412.800
Solar Water Pumping System and Accessories	8413.810
Solar Screen and Walkway Lamps	9405.400
Parking Area and Security Solar Lighting Systems	9405.91
Brackets and Mounts for Solar Lights	8302.49
Bulbs for Solar Powered System	8539.39
Lightning Control Unit	8537.20

RECOMMENDED LIST OF ITEMS (NEW)

Description of Items	Tariff Code
Solar Energy Systems	
Polyisocyanurate Foam Insulation for roofs	
Perlite roof insulation	
Polystyrene roof insulation	
KOOL KAT Heat Shield Coating	
Roof Skylights	
Solar water pumping systems and accessories	
Flat plate solar collectors.	
<i>Solar air heating systems.</i>	
<i>Solar power generating systems</i>	
Solar low pressure steam systems	
Accessories for Solar Driers	
Solar water heaters	
Solar water Heating Systems	
Solar Water Heating Mounting Accessories	
Photovoltaic devices and accessories	
Concentrating and pipe type solar collectors.	
<i>Solar pumps based on solar thermal and solar photovoltaic conversion</i>	
Solar stills and desalination systems	
Refrigeration	
Air Conditioning Chillers with Rotary Screw Compressors	
Absorption Refrigeration Equipment and materials utilizing Solar Energy, waste heat, LPG, LNG, or Kerosene Oil	
Vapour absorption refrigeration systems	
Screw Compressors	
Thermal Storage Air Conditioning Systems	
Hydrocarbon Refrigerants	
Cars / Vehicles	
Air Conditioning Chillers with Rotary Screw Compressors	
Absorption Refrigeration Equipment and materials utilizing Solar Energy, waste heat, LPG, LNG, or Kerosene Oil	
Fuel Cells	
Hydrogen Uninterrupted Power Supply systems	
Commercial stationary hydrogen fuel cells	
Hydrogen turbines and generators and accessories	

Hydrogen – powered vehicles
Materials incorporated into hydrogen powered vehicles
Hydrogen – fueling stations
Electrically operated vehicles including battery powered or fuel-cell powered vehicles (Hybrid vehicles)
Appliances
Household appliances and office equipment with <i>energy star</i> labeling
PL tubes
T8 Fluorescent Tubes
T12 Fluorescent Tubes
DC Fluorescent Bulbs
Wind Energy Systems
Windmills, parts of wind mills and any specially designed devices which run on windmills
Wind turbines, support Accessories and Equipment
Tower Propellers
Biogas Systems
Bio-gas plants and bio-gas engines
Biogas generators
Biogas equipment, appliances and accessories
Bio-diesel
Materials used in the distribution of bio-diesel, including fueling infrastructure, transportation, and storage
Ethanol Fuel imports
Gasoline fueling station pump retrofits for ethanol distribution
Materials used in distribution of ethanol, including fueling infrastructure, transportation, and storage
Bio-diesel and diesel vehicles
Back pressure pass out, controlled extraction, extraction condensing turbines for co-generation along with pressure boilers.
Waste Recycling Investments Projects
Waste Recycling Equipment and Accessories
General
Mounting accessories
DC water pumps
Resistors, LED, capacitors, Integrated circuits, diodes
Inverter/Chargers – transformers
Fuses, resistors, LED, capacitors, Integrated circuits, diodes
Charge controllers

Deep Cycle Batteries
Lighting control Units
Coils, Resistors, LED, Capacitors, Integrated circuits, diodes
Black continuously plated solar selective coating sheets (in cut lengths or in coils and fins and tubes).
Mounting Stands, DC duct fans, glass sheeting for windows, plastic sheeting for windows, reflective panels
Programmable thermostats
Expanded metal sheeting
Flat tempered glass
Wielded Water heater Panels
Flat Tempered Glass
Aluminum Angle with Glove
Any special devices including electric generators and pumps running on wind energy
Data loggers, miscellaneous cabling, grounding equipment, wind vanes and anemometer
Metmast computer equipment
Ground rods, magnetic cards for blades, shield wires for substation, and transmission cables, permanent magnet alternator
Breakers, Current transformers, potential transformers, relays, control panels, PLCs, capacitor, capacitor banks, DC battery chargers
Battery meters and charge controllers, DC auto transformers/ battery equalizers
AC/DC disconnects, Ac circuit breakers, DC circuit breakers, fuse-blocks, ground Fault Protection, Lightning Arrestors
Hot stick, High voltage gloves, Voltage detector, multimeters, Short and ground Sets, Harnesses, Lanyards, and cable glides
Wind Turbine aligning tools, Mega Ohm testing equipment, hydraulic torque wrenches and pumps
Deep Cycle batteries
Pre-assembled AC/Dc Power panels
Agricultural, forestry, agro-industrial, industrial, municipal and urban waste conversion devices producing energy.
Equipment for utilizing ocean waves energy.
Ocean thermal energy conversion systems. (Hydropower systems)
Impellers/blades, shaft, bearings
Rotor Coils, bearings and armature
Variable Speed Drives
Organic rankine cycle power systems.
Low inlet pressure small steam turbines
Tinted or reflective glass or shading films
Variable Air Volume (VAV) Systems
Caulking Material
Energy Management and Control Systems (EMCS) for lighting, heating and cooling
Materials used in EMCS for lighting, heating and cooling
Process heating or cooling systems (waste heat recovery)
Materials used in Process heating or cooling

Energy Efficient Motors
Net Metering Equipment and Accessories
Boilers that meet standards of efficiency of 85.0% or greater

ENERGY CONSERVATION AND EFFICIENCY

Factors to Consider

Growth in electricity generating capacity using renewable resources

Growth in electricity generation by renewable resources

Growth in the production of ethanol fuels

Reduction in cost of the renewable technology

Market sustainability of the renewable technologies

Types of Incentives

1) Financial incentives

- Personal Income Tax Credits and deductions for the purchase of various renewable – based technologies or alternative fuel vehicles
- Corporate Income Tax Credits, exemptions, and deductions for investments in renewable technologies;
- Sales tax exemptions on renewable equipment purchases
- Variable Property tax exemptions on the value added by the renewable systems
- Renewable energy technology and demonstration project grants
- Special Loan Programmes for renewable energy investments
- Production tax Credits

2) Fiscal incentives

- Direct taxes
- 100% depreciation in the first year of installation of a project
- Exemption/reduction in excise duty
- Exemption from sales tax (GCT)
- Custom duty concession on import of material, components and equipment

In addition –

1. Full Cost Income Tax Deduction for utilizing Green Energy
2. Solar Water Heaters Manufacturer
3. Machinery and equipment for generating electricity from renewable sources
4. Tax Credits for renewable energy equipment to be aimed at residential and business sectors
5. Accelerated depreciation of renewable energy equipment and production incentives to be aimed at investors
6. Production Tax Credit (PTC)
7. Production Incentive Payments
8. Renewable Energy Production Incentive (REPI)
9. Renewable Transportation Fuels tax credits and tax exemption
10. Tax subsidies for the production and use of alcohol transportation fuels under the following categories:
 - Excise tax exemption
 - Ethanol Excise tax exemption
 - Blenders' tax credit
 - Ethanol production tax credit
 - Alternative Fuels production tax

The level of Tax application or credit should bear the following in mind:

1. Technologies covered
2. Credit Amount
3. Time Period For credit

Tax Application

Electric Water heaters

Incandescent Light Bulbs

Type Of Services To Be Considered For Tax Credit

1. Energy Audits
2. Implementation of Energy Conservation Opportunities (ECOS)
3. Net Metering Applications Services
4. Waste Recycling Production
5. Research and development
 - I. Basic Research (original investigation in some area but with no specific commercial objective)
 - II. Applied Research (investigating with a specific commercial objective in mind)

III. Developmental Research (translating scientific discovery into commercial products or processes)

Tax Incentives for Business Developers and Investments in

- Renewable Energy Production
- Renewable Energy System
- Grid Connectivity
- Waste Recycling