

檔 號：

保存年限：

經濟部國際貿易局 函

地址：臺北市湖口街1號

承辦人：蔡嘉福

聯絡電話：(02)23977281

傳真：

電子郵件：sai@trade.gov.tw

受文者：中華民國全國工業總會

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主旨：有關美財政部就「通貨膨脹削減法」相關租稅優惠徵求公眾意見事，請查照並轉知會員廠商。

說明：

- 一、依據駐美國代表處經濟組本(111)年10月18日經美字第1110001059號函辦理。
- 二、拜登總統已於本年8月簽署旨揭「通貨膨脹削減法」(Inflation Reduction Act, 下稱IRA)，該法涵蓋應對氣候變遷及強化能源安全之資金估計可達3,700億美元，多數將透過提供稅額扣抵(tax credit)之方式進行。美財政部並於本(10)月發布新聞稿，將就IRA相關之潔淨能源稅額扣抵等優惠徵求公眾意見。
- 三、美財政部新聞稿內容要以：

(一)IRA有關應對氣候變遷之資金中，近四分之三(2,700億美元)係透過提供租稅優惠之方式進行，美財政部及國稅局(Internal Revenue Service, IRS)爰就相關租稅優惠發布6項徵求公眾意見之文件，針對發電(energy generation incentives)、強化稅額扣抵(credit enhancements)、住房及建築物(incentives for homes and buildings)、消費者車輛稅額扣抵(consumer vehicle credits)、製造業稅額扣抵

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(manufacturing credits)、直接支付稅額扣抵(credit monetization)等，徵求意見至本年11月4日止。

(二)美財政部長Janet L. Yellen表示，IRA旨在應對氣候變遷，並將強化拜登總統針對能源部門之歷史性投資，以及降低美國家計支出；美財政部將擔負執行IRA之責任，並將與具關係之人士及一般大眾持續溝通。

(三)美財政部將秉持下列3項原則執行IRA相關之氣候及潔淨能源條款，包括(1)加強公眾溝通：例如本次徵求公眾意見，另未來亦將舉辦具關係人士之圓桌會；(2)明確性；以及(3)確保符合資格之納稅人可獲得IRA提供之相關優惠，並防範詐欺及濫用之行為。

四、本次公布之徵求公眾意見文件亦包括備受各界關注之潔淨車輛稅額扣抵，徵詢事項包括：

(一)評估關鍵礦物(critical minerals)之開採或加工地點所應納入之要件，特別是有關如何定義該等礦物是否在美國或與美訂有自由貿易協定之國家開採或加工；

(二)如何定義潔淨車輛電池內關鍵礦物之總價值(total value)，以及該等礦物在美國或與美訂有自由貿易協定之國家開採或加工之價值占比，或在北美地區回收之價值占比；

(三)定義潔淨車輛電池零件(components)所應納入之要件；

(四)美財政部是否需就在北美地區最終組裝(final assembly)等規範，另發布政策指引(guidance)。

五、檢送美財政部就旨案發布新聞稿及事實文件（如附件），請參考，另徵求公眾意見之通知文件（計6件）全文請參閱美財政部網站(<https://home.treasury.gov/news/pressreleases/jy0993>)。

正本：中華民國全國工業總會、台灣區電機電子工業同業公會、台灣區車輛工業同業公會

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副本：本局貿易發展組、多邊貿易組、駐美國代表處經濟組

局長 江文若 請假
副局長 李冠志 代行

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U.S. DEPARTMENT OF THE TREASURY

Treasury Seeks Public Input on Implementing the Inflation Reduction Act's Clean Energy Tax Incentives

October 5, 2022

Treasury today issues six requests for comment on key provisions to lower energy costs, tackle climate change

WASHINGTON, D.C. — The U.S. Department of the Treasury and the Internal Revenue Service (IRS) today issued [six Notices](#) requesting public input on key climate and clean energy tax incentives in the Inflation Reduction Act. The Notices mark a key first step in the formal process of implementing the landmark legislation, which puts the United States within reach of President Biden's climate goals while creating good-paying jobs, lowering costs for households, and strengthening the nation's energy security. Nearly three-quarters of the Inflation Reduction Act's climate change investment – \$270 billion – is delivered through tax incentives, putting Treasury at the forefront of this critical legislation.

“The Inflation Reduction Act tackles the climate crisis head on and strengthens President Biden's historic effort to incentivize the energy sector to drive investment and dynamic economic growth while lowering costs for American families,” said Secretary of the Treasury Janet L. Yellen. “The Treasury Department stands ready to meet the responsibility that comes with implementing this legislation and looks forward to engaging with stakeholders and the public who will benefit from the law's provisions.”

The Notices seek initial input from the public on specific questions, as well as requests for general comments. While the public will have further opportunities to provide input as the implementation process unfolds, the Notices issued today provide an early way for stakeholders to submit information that can help inform Treasury and the IRS's work. Soliciting extra input at this early stage will help accelerate the process of providing clarity and certainty to taxpayers.

Treasury is also releasing a [fact sheet](#) that includes additional information about the Notices and Treasury and the IRS's implementation process.

In implementing the historic climate and clean energy provisions of the Inflation Reduction Act, Treasury will be guided by three core principles:

- **Robust Public Engagement: Treasury will engage a broad spectrum of taxpayers and stakeholders to inform guidance and rulemaking.** With the release of the Notices today, Treasury has begun the process of soliciting comments from the public on key provisions. Over the coming weeks, Treasury will be convening several initial stakeholder roundtables to hear directly from a wide range of voices.

- **Clarity and Certainty: Treasury will work expeditiously to provide clarity and certainty to taxpayers, so the climate and economic benefits of this historic legislation can be felt as quickly as possible.** For example, in August, Treasury and the IRS [immediately issued initial guidance on the electric vehicle tax credit](#) and worked closely with the Department of Transportation and Department of Energy so taxpayers could easily find a list of eligible vehicles online.
- **Sound Stewardship: Treasury will work closely with the IRS to put in place effective guardrails and reporting to ensure the benefits are delivered as Congress intended.** Treasury is committed to ensuring that as many eligible taxpayers as possible benefit from the incentives provided by law while protecting against fraud and abuse.

The six Notices issued today can be found below.

- [Energy Generation Incentives](#)
- [Credit Enhancements](#)
- [Incentives for Homes/Buildings](#)
- [Consumer Vehicle Credits](#)
- [Manufacturing Credits](#)
- [Credit Monetization](#)

The Notices can also be accessed via [CleanEnergy.gov](#). Those interested in providing feedback should follow the instructions in the Notices and reply as soon as possible, ideally by November 4, 2022.

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FACT SHEET: Treasury, IRS Open Public Comment on Implementing the Inflation Reduction Act's Clean Energy Tax Incentives

The Inflation Reduction Act of 2022 represents the most significant legislation to invest in clean energy and address climate change in our nation's history. The Inflation Reduction Act puts President Biden's climate goals within reach while saving families money, creating good-paying jobs, and strengthening our nation's energy security. Of the Inflation Reduction Act's \$369 billion investment in addressing climate change, \$270 billion will be delivered through tax incentives, putting Treasury and the Internal Revenue Service (IRS) at the forefront of Inflation Reduction Act implementation.

On October 5, Treasury and the IRS issued a set of Notices requesting public comment on implementing key provisions. The Notices seek initial input from the public on specific questions, as well as requests for general comments. Stakeholders are encouraged to respond as soon as possible, ideally within 30 days of issuance (by November 4). Responses will inform Treasury and the IRS' implementation of this landmark legislation.

This fact sheet provides background on Treasury's implementation process and describes the Notices requesting public comment.

Guiding Principles

In implementing the historic climate and clean energy provisions of the Inflation Reduction Act, Treasury will be guided by three core principles:

- **Robust and Broad Public Engagement: Treasury will engage a broad spectrum of taxpayers, stakeholders, and communities to inform guidance and rulemaking.** As discussed in greater detail below, Treasury has begun the process of soliciting comments from the public on key provisions. Over the coming weeks, Treasury will be convening several initial stakeholder roundtables with industry, labor unions, climate and environmental justice advocates, and others to hear directly from a wide range of voices.
- **Clarity and Certainty: Treasury will work expeditiously to provide clarity and certainty to taxpayers, so the climate and economic benefits of this historic legislation can be felt as quickly as possible.** For example, in August, Treasury and the IRS [immediately issued initial guidance on the electric vehicle tax credit](#) and worked closely with the Department of Transportation and Department of Energy so taxpayers could easily find a list of eligible vehicles online.
- **Sound Stewardship: Treasury will work closely with the IRS to put in place effective guardrails and reporting to ensure the benefits are delivered as Congress intended.** Treasury is committed to ensuring that as many eligible taxpayers as possible benefit from the incentives provided by law while protecting against fraud and abuse.

Notices Requesting Comment

Each of the six Notices Treasury and the IRS released covers a particular topic and contains a description of the relevant provisions followed by specific questions, as well as a general request

for input. Responses can be submitted electronically or by mail with filing instructions in the Notices linked below.

The six Notices requesting comment cover:

1. **Energy Generation Incentives**: Production Tax Credit, Investment Tax Credit, Zero-Emission Nuclear Credit, Clean Electricity Production Credit, Clean Electricity Investment Credit, Low Income Community Adder to Investment Tax Credit
2. **Credit Enhancements**: Prevailing Wage, Apprenticeship, Domestic Content, Energy Communities provisions that increase the value of multiple credits
3. **Incentives for Homes and Buildings**: Energy Efficient Home Improvement Credit, Residential Clean Energy Credit, New Energy Efficient Home Credit, Energy Efficient Commercial Building Deduction
4. **Consumer Vehicle Credits**: Clean Vehicle Credit, Credit for Pre-Owned Clean Vehicles
5. **Manufacturing Credits**: Advanced Energy Project Credit, Advanced Manufacturing Production Tax Credit
6. **Credit Monetization**: Direct Pay, Transfer of Certain Credits

When issuing proposed regulations, Treasury and the IRS will solicit public comments and carefully consider that feedback before finalizing a rule. The Notices issued today provide an earlier, additional opportunity for stakeholders to submit information that may help inform Treasury and the IRS's broader ongoing work to implement the law. Soliciting extra input at this early stage will help accelerate the process of providing clarity and certainty to taxpayers.

Stakeholders are encouraged to provide comments as soon as possible, and preferably within 30 days of issuance (by November 4). Later comments will be accepted and considered as practicable. Responses submitted are public record; stakeholders submitting comment should not include sensitive information.

Additional Background on Tax Incentive Implementation

Treasury and the IRS work together to administer the tax laws enacted by Congress, by providing rules, definitions, and guardrails that implement those statutes and by providing taxpayers with information on how to report and comply with the law.

Potential types of implementing guidance include:

- Treasury regulations
- Notices, Revenue Procedures, Revenue Rulings, and Announcements (sometimes referred to as sub-regulatory guidance or Internal Revenue Bulletin ("I.R.B.") guidance)
- IRS forms, instructions, and publications
- FAQs, news releases, facts sheets, etc.

The type of guidance issued will vary based on the provision of the law and the context.

Treasury is committed to working expeditiously to provide clarity and certainty to taxpayers and other stakeholders, while following statutorily required administrative steps and being responsive

to public input. Stakeholders will have opportunities to provide input throughout this process, including – for provisions where Treasury and the IRS develop regulations – during the public comment period following the issuance of a proposed regulation.