

## Taxes on Optical Modules and Semiconductors



### Overview

EST on 15 January 2026, a 25% ad valorem tariff applies to certain advanced computing chips and specified derivative products if their importation does not contribute to building out the US technology supply chain; defined end-use exceptions apply. Treasury Department and IRS on October 22, 2024, released the long-awaited final regulations implementing the advanced manufacturing investment tax credit (ITC) under sections 48D and 50 as established by H. The semiconductor industry is the backbone of modern technology, powering everything from smartphones and laptops to electric vehicles and advanced. Effective 12:01 a.

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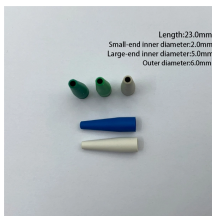
Below we outline recent tariff exclusions for semiconductor products and new investigations into certain semiconductors, pharmaceuticals, and critical minerals which can lead to ...



This guide delves deep into the nuances of semiconductor industry taxes, offering actionable insights, proven strategies, and a forward-looking perspective to help professionals ...



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In light of these findings, the Secretary recommended a two-phase plan of action to adjust imports of semiconductors so that such imports will not threaten to impair the national security of the...



Understand the latest IRS tax credit regulations for the semiconductor industry, including advanced manufacturing investment incentives under Sections 48D and 50. The semiconductor ...



The Section 48D credit offers a 25% tax credit for investments in constructing advanced manufacturing facilities, specifically those focused on semiconductor manufacturing or related ...



Section 48D provides a 25% ITC for a qualified investment in an advanced manufacturing facility, defined in the statute as a facility for which the primary purpose is the manufacturing of ...



In this process, policymakers should extend and expand the investment tax credits that have been so vital in restoring U.S. semiconductor leadership.



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The Advanced Manufacturing Investment Credit is available for eligible taxpayers that invest in a facility the primary purpose of which is the manufacturing of semiconductors or ...

## Contact Us

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