

**Summary Table of Updates for Guidance Notes for Solar Photovoltaic (PV) System Installation (January 2019 Edition)
(information updated as of 12 April 2021)**

Item	Page	Section	Original (January 2019 Edition)	Updates (as of 12 April 2021)
1	-	Table of Contents (5.4)	Installation of Solar PV systems in Idle Land	Installation of Solar PV Systems in Vacant Land
2	14	5.2(ii)	If the garden adjacent to a village house is privately owned or situated on a site under short term tenancy which is in conformity / compliance with the relevant land use and lease or tenancy conditions and if the relevant building works are minor works, (i.e. Minor Works Item No. 1.19 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item1_19.html) or 3.15 (https://www.bd.gov.hk/en/buildingworks/minor-works/minor-works-items/index_mwcs_item3_15.html), the landlord or tenant concerned should appoint qualified persons to carry out erection of supporting structure for solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance.	If the garden adjacent to a village house is privately owned or situated on a site under short term tenancy which is in conformity / compliance with the relevant land use and lease or tenancy conditions and if the relevant building works are minor works, (i.e. Minor Works Item No. 1.50 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item1_50.html) or 3.50 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item3_50.html)), the landlord or tenant concerned should appoint qualified persons to carry out erection of supporting structure for solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance. If it is a removal of the supporting structure for solar PV systems and is minor works (i.e. Minor Works Item No. 3.2 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item3_2a.html)), the building owner or tenant concerned may appoint qualified persons to carry out the removal of the supporting structure for

				solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance.
3	15	5.3(i)	If the installation of solar PV systems on private buildings are minor works (i.e. Minor Works Items 1.19(https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item1_19.html) or 3.15 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item3_15.html), the building owner or tenant concerned may appoint qualified persons to carry out the erection of supporting structure for solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance.	If the installation of solar PV systems on private buildings is minor works (i.e. Minor Works Item No. 1.50 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item1_50.html) or 3.50 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item3_50.html)), the building owner or tenant concerned may appoint qualified persons to carry out the erection of supporting structure for solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance. If it is a removal of the supporting structure for solar PV systems and is minor works (i.e. Minor Works Item No. 3.2 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item3_2a.html)), the building owner or tenant concerned may appoint qualified persons to carry out the removal of the supporting structure for solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance.
4	16	5.4 (heading)	Installation of Solar PV systems in Idle Land	Installation of Solar PV Systems in Vacant Land
5	16	5.4(i)	If the idle land is privately owned or within an area of	If the vacant land is privately owned or within an area of short

			<p>short term tenancy which is in conformity / compliance with the relevant land use and lease or tenancy conditions and if the relevant building works are minor works (i.e. Minor Works Item No. 1.19 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item1_19.html) or 3.15 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item3_15.html), the relevant landlord or tenant should appoint qualified persons to carry out erection of supporting structure for solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance.</p>	<p>term tenancy which is in conformity / compliance with the relevant land use and lease or tenancy conditions and if the relevant building works are minor works (i.e. Minor Works Item No. 1.50 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item1_50.html) or 3.50 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item3_50.html)), the relevant landlord or tenant should appoint qualified persons to carry out erection of supporting structure for solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance. If it is a removal of the supporting structure for solar PV systems and is minor works (i.e. Minor Works Item No. 3.2 (https://www.bd.gov.hk/en/building-works/minor-works/minor-works-items/index_mwcs_item3_2a.html), the building owner or tenant concerned may appoint qualified persons to carry out the removal of the supporting structure for solar PV systems through the simplified requirements under the Minor Works Control System of the BD to ensure compliance with the requirements of the Buildings Ordinance.</p>
6	16	5.4(iii)	<p>General speaking, if the solar PV systems are installed as a stand-alone facility on idle land, it would be regarded as “Public Utility Installation”. “Public Utility Installation” is always permitted in “Commercial”, “Government, Institution or</p>	<p>Installation of solar PV system as a standalone facility on vacant land for participation in the Feed-in Tariff (FiT) Scheme would be regarded as “Public Utility Installation” which is always permitted in “Commercial”, “Government, Institution or Community”, “Industrial”, “Industrial (Group D)”, “Open</p>

			Community”, Schedule II of “Residential (Group E)”, “Industrial”, “Industrial (Group D)”, “Open Storage”, “Other Specified Uses (Business)”, “Other Specified Uses (Industrial Estate)” and Schedule I and Schedule III of “Other Specified Uses (Mixed Use)” zones.	Storage”, “Other Specified Uses” annotated “Business” and “Other Specified Uses” annotated “Industrial Estate” zones. Planning application is required for installation of standalone solar PV system intended for participation in the FiT Scheme in areas where “Public Utility Installation” is a Column 2 use under the statutory plan concerned. The Assessment Criteria for Considering Applications for Solar Photovoltaic System made under Section 16 of the Town Planning Ordinance (Cap. 131) is available at the following hyperlink: https://www.info.gov.hk/tpb/en/forms/Technical_Doc/Assessment%20Criteria_promulgation%20(English)%20(21.7.2020).pdf
7	17	5.5(i)	EMSD has conducted surveys on the equipment suppliers and installation contractors of solar PV systems and associated equipment in Hong Kong. According to the response received, information on the suppliers and contractors is set out in the "RE Equipment Suppliers Survey Returns Summary" and "RE Installation Contractors Survey Returns Summary". For details, please refer to the following links: RE Equipment Suppliers Survey Returns Summary http://re.emsd.gov.hk/english/gen/gother/gother_equ.html RE Installation Contractors Survey Returns Summary http://re.emsd.gov.hk/english/gen/gother/gother_EL.html	EMSD has conducted surveys on installation contractors of solar PV systems and associated equipment in Hong Kong, and according to the response received, set out information on the contractors in the “RE Installation Contractors Survey Returns Summary”. For details, please refer to the following hyperlink: RE Installation Contractors Survey Returns Summary https://re.emsd.gov.hk/english/gen/gother/gother_EL.html

8	22	6.4	<p>(i) As announced in the Policy Agenda under the 2018 Policy Address, ENB proposes that individuals (not in the course of business) who install small-scale RE systems at their residential premises would be exempted from the requirement of applying for business registration and the payment of profits tax in respect of the FiT payments received through participation in the FiT Scheme. ENB will submit legislative amendment proposals to the Legislative Council in this regard. Before the passage of the amendment legislation, the aforementioned individuals are not required to apply for business registration from the Inland Revenue Department or report FiT payments in their tax returns in respect of their participation in the FiT Scheme. Individuals who are not covered by the proposed exemption should apply for business registration and report FiT payments in their tax returns in accordance with the Business Registration Ordinance and the Inland Revenue Ordinance respectively.</p> <p>(ii) Any corporation or partnership participating in the FiT Scheme in the course of a business, or participating in the FiT Scheme for profit purposes is required to apply for a business registration and report in the tax return FiT payments derived from selling units of electricity generated by the RE systems to the power companies.</p>	<p>(i) Pursuant to the requirements under the Business Registration Ordinance (Cap. 310) and Inland Revenue Ordinance (Cap. 112) (IRO), persons (including individuals, corporations and partnerships) participating in the FiT Scheme are required to apply for business registration in respect of FiT business and report the FiT payments they receive in their tax returns. To simplify the relevant procedures in order to facilitate the public's participation, the Government has introduced legislative amendments to exempt individuals installing RE systems at their residential premises (not in the course of any other business) from reporting in the tax return the FiT payments received through participation in the FiT Scheme and the requirement of applying for business registration, subject to the fulfilment of exemption conditions. The relevant subsidiary legislations, the Exemption from Profits Tax (Feed-in Tariff Scheme) Order (the Exemption Order) and the Business Registration (Amendment) Regulation 2019 (the Amendment Regulation), have already come into force. The brief and the provisions of the Exemption Order and the Amendment Regulation can be found at –</p> <p>https://www.legco.gov.hk/yr19-20/english/subleg/brief/2019ln190_191_brf.pdf</p> <p>(ii) Generally speaking, individuals who install RE systems at their residential premises (not in the course of any other business) and participate in the FiT Scheme are not required to report FiT payments in their tax returns nor apply for business</p>
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			<p>(iii) To encourage the business community to adopt environmental protection installations, since the year of assessment 2008-09, pursuant to Section 16I of the Inland Revenue Ordinance (Cap. 112), profits tax deduction has been allowed for the capital expenditure on such installations. As mentioned in the 2018-19 Budget, the Government will further enhance tax concessions for capital expenditure incurred by enterprises in procuring eligible energy efficient building installations and renewable energy devices by allowing tax deduction to be claimed in full in one year instead of the current time frame of five years. (Details can be referred to press release issued by the Government of HKSAR dated 1 March 2018)</p> <p>http://www.info.gov.hk/gia/general/201803/01/P2018030100661.htm?fontSize=1</p>	<p>registration. For individuals who do not fulfil the exemption conditions in the Exemption Order and the Amendment Regulation, any corporation or partnership participating in the FiT Scheme in the course of a business, or participating in the FiT Scheme for profit purposes, they are required to report the FiT payments they receive in their tax returns and apply for a business registration for their FiT business.</p> <p>(iii) To encourage the business community to adopt environmental protection facilities, since the year of assessment 2008/09, pursuant to section 16I of the IRO, profits tax deduction has been allowed for the capital expenditure incurred in relation to environmental protection facilities. As mentioned in the Government's 2018-19 Budget, the Government has already further enhanced tax concessions for capital expenditure incurred by enterprises in procuring eligible energy efficient building installations and RE systems by allowing the capital expenditure so incurred to be deductible in full in one year instead of five years. Details can be referred to the press release issued by the Government on 1 March 2018:</p> <p>https://www.info.gov.hk/gia/general/201803/01/P2018030100661.htm?fontSize=1</p>
9	30	10	<p>The Hongkong Electric Co., Limited Tel.: 2843 3228</p>	<p>The Hongkong Electric Co., Limited Tel: 2510 2701</p>

10	34	Appendix 2	<p>(a) MW item 3.15</p> <p>(b) MW item 1.19</p> <p>(c) Any of the modules of the solar PV system is more than 200kg in weight?</p>	<p>(a) MW item 3.50</p> <p>(b) MW item 1.50</p> <p>(c) The solar PV system supported by the supporting structure is</p> <ul style="list-style-type: none"> (i) not more than 200 kg in weight; (ii) the average weight of which is not more than 100 kg per m² of the ground (if the structure is located on-grade) or slab area (if the structure is located on a roof); and (iii) not on inaccessible roof (<i>inaccessible roof means a roof that is not intended to be used for human occupation and is intended to be only accessible to personnel for maintenance or repair works</i>) <p>All the above conditions are met.</p> <p>(Please refer to the updated “Appendix 2 - Flow Chart for Installation of Solar Photovoltaic Systems in Private Buildings”)</p>
11	36	Appendix 3	HKE hotline: 2843 3228	HKE hotline: 2510 2701

Updated "Appendix 2 - Flow Chart for Installation of Solar Photovoltaic Systems in Private Buildings"

- Legend**
- BD: Buildings Department
 - EMSD: Electrical and Mechanical Services Department
 - MW: Minor Works
 - PBP: Prescribed Building Professional
 - PRC: Prescribed Registered Contractor
 - REC: Registered Electrical Company
 - REW: Registered Electrical Worker
 - RGBC: Registered General Building Contractor
 - RMWC: Registered Minor Works Contractor

