Spain has been one of the pioneering countries in developing the photovoltaic power generation. Since its initial launch, there has been substantial involvement of public incentives in three different ways: tax incentives, direct subsidies and regulated prices for the power generated by photovoltaic investments. Due to the involvement of public promotion in developing photovoltaic power production, there has been a debate on the best way to make the increase of the photovoltaic production power compatible with the desirable neutrality of public activity (aside from the necessary promotion of the environmental needs).

In this regard, the treatment of self-consumption is a key issue for the faster increase in photovoltaic facilities. The final electricity market shape depends on how self-consumption is treated from a fiscal point of view, as well as for regulated matters including the possibility of selling electricity to third parties through networks at a given price.

Some are of the opinion that tax incentives for self-consumption must be avoided while others believe that faster development and production of photovoltaic technologies require strong support from public institutions.

Key words:
Photovoltaic, Self-consumption, Tax incentives, Renewable energy, Spain.

Biographical note
Marta Villar is full professor of Tax Law at CEU San Pablo University and a practicing lawyer in European and tax law in Madrid. She has published and lectured extensively on a broad range of topics, including environmental and energy taxes. She holds a PhD degree (Cum laude) from the University Complutense of Madrid and a Master’s Degree in European Law from the Université Libre de Bruxelles. Her professional experience includes being an attorney advisor in the Spanish firm J&A Garrigues as well as a legal advisor to the EU for tax law matter over the last 30 years. She is also a member of the EC of IFA and the EATLP and was an external consultant for the European Commission (TAXUD). Prof. Villar has led many research projects and enjoyed several research stays at different international universities. She was the Conference Chair of the 19th GCET.

Carmen Cámara’s PhD thesis was defended at the University of Jaén in 2013. During these years, she combined her teaching assignments with her research tasks. A few years later, in 2016, she completed a Master's degree in Tax Consultancy at the Centro de Estudios Financieros. Currently, she performs these tasks at the Madrid Open University. Her research has an international nature that was reinforced by research stays at the Scuola Europea di Alti Studi Tributari (Bologna) and the International Bureau of Fiscal Documentation (Amsterdam). Throughout these years she has published numerous articles in indexed journals with a high impact index, and has participated in several national and international conferences and workshops. She won the Young Research Award of the 19th GCET.