



**WEBINAR**

**PLASTIC TAX  
STATE OF PLAY**

**JANUARY 2023**



# SPEAKERS



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# WHY A WEBINAR ON THE PLASTIC TAX ?

**YOU**



**TEVEA**  
international



**TAX  
AUTHORITIES**

- TEVEA INTERNATIONAL is your compliance partner
- Our structure is dedicated to manage taxes (Back –office, Expert team)
- We have a strong network of tax specialist and we are involved in many projects and partnerships
- One partner to comply with all requirements

# BACKGROUND

- Tax on plastic are not entirely new.
- The climate crises becomes increasingly tangible, the discussions concerning the environmental protection and sustainability are gaining in importance.



One major aspect is the containment of plastic waste : there is a consensus that unnecessary plastic waste must be avoided or at least recycled.



This is underlined at supranational level by resolutions of UN and the EU.

- United Nations Treaty Collection, 12 December 2015
- EU Directive 2019/904, 5 June 2019

# BACKGROUND

The **article 4 of the Directive 2019/104** clearly states that « *Member States shall take the **necessary measures** to achieve an ambitious and sustained reduction of the single-use plastic products* ».



In spite of some general criteria stated in the Directive (single-use plastic product), **the levies can differ significantly** in terms of the tax object and the taxpayer, but also in terms of **the way the tax is levied and structured**. As a rule, the tax liability also affects non-resident companies.



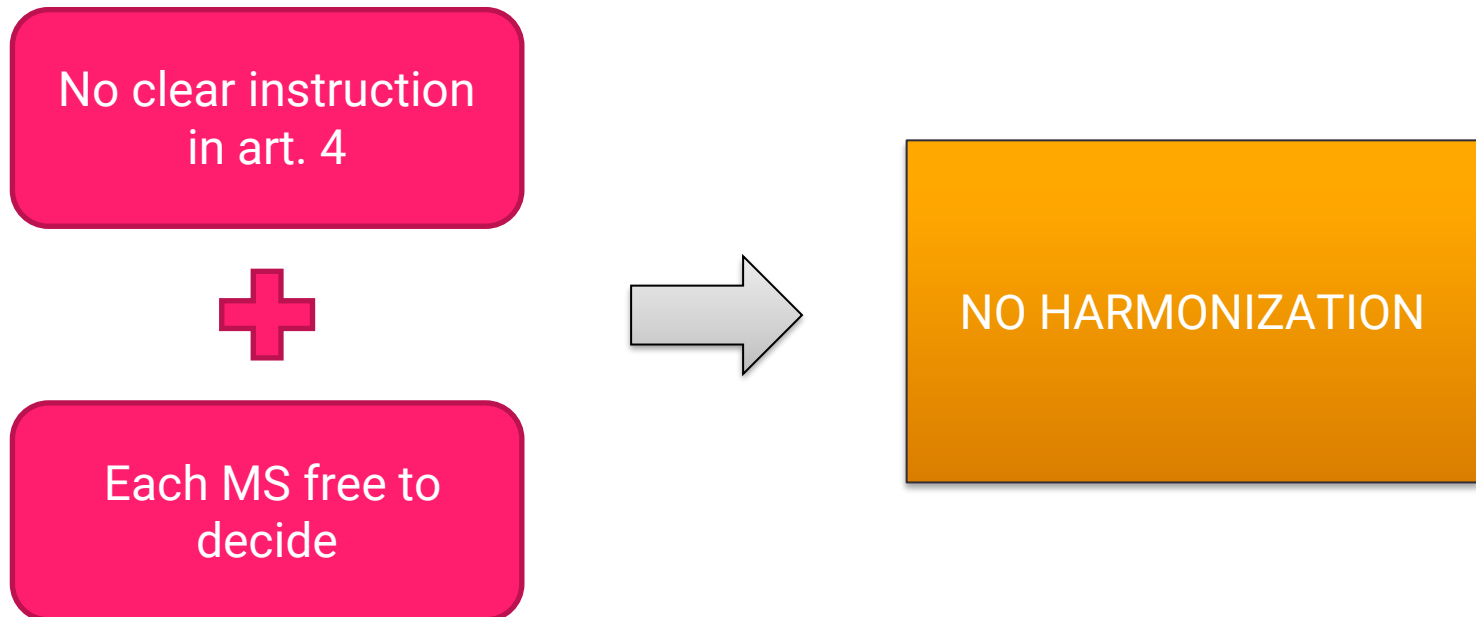
As a consequence, companies require **keeping a close eye developments** on each individual Member States.

The circular economy is the new model to be improved

- The circular economy, is based on the principles of **keeping products and materials in use** and regenerating natural systems by **minimizing the amount of new raw materials** required.
- **Taxes** and tax incentives can play a part in **directing behaviour** at each stage of the circular economy life cycle.
- There are several points in the circular economy lifecycle that a plastic tax can be introduced, for example, the **EU** decided to implement **a single national contribution** on the amount of the unrecycled plastic packaging waste from January 1st 2021.  
This **levy** amounts to **0,80 € per kilogram** of unrecycled plastic packaging waste.

# BACKGROUND

- The EU levy has, in particular, prompted some Member States **to expand existing national regulations** or to establish **new ones**.
- But Member State **are free to decide** whether and how to pass the levy to companies through their national regulations.













# HOW PLASTIC TAX IS IMPLEMENTED ?

	ES	PT	IT	UK
<b>DESCRIPTION</b>				
<b>Local name</b>	Impuesto sobre los envases de plástico no reutilizables	Contribuição sobre as embalagens de utilização única	Plastic e sugar tax	Plastic Packaging Tax
<b>Translation</b>	Tax on non-reusable plastic packaging	single-use plastic packaging tax	tax on plastic and sugary drinks	Plastic Packaging Tax
<b>Date of entry in force</b>	January 2023	July 2022 (plastic packaging) and January 2023 (packaging made of aluminium)	Postponed to 2024	April 2022





# BASIS

	ES	PT	IT	UK
DESCRIPTION				
Purpose	<p><b>Non-reusable</b> packaging containing plastic.</p> <p><b>Semi-processed</b> plastic products intended for the production of non-reusable packaging. Products containing <b>plastics</b> intended to enable <b>the closing of non-reusable packaging</b></p>	<p><b>single-use</b> packaging for <b>food and beverage</b> made of <b>plastic or aluminium</b> (or of multi-material with plastic or aluminium, regardless of its amount in the total weight of the packaging), which are purchased <b>in ready-to-eat, take-away or home delivery regimes</b>.</p>	<p>Single-use plastic products (mainly for <b>food</b>)</p>	<p>plastic packaging that is <b>already filled with goods</b>.            Manufacture plastic packaging, or <b>import unfilled plastic packaging</b></p>
Liability	<p>Producers, importers, intra EU acquirers</p>	<p>producers or importers of single-use packaging, with head office or permanent establishment in Portugal. <b>NE who makes IC purchases</b></p>	<p>Producers, importers, intra EU acquirers; intra EU <b>B2C</b>, vendors to italian consumers</p>	<p>importer or manufacturer of <b>finished plastic</b> packaging components</p>





# COMPLIANCE

	ES 	PT 	IT 	UK 
<b>DESCRIPTION</b>				
<b>Compliance</b>	Registration	Registration	Registration	Registration
<b>Tax return periodicity</b>	same as <b>VAT return</b> periodicity	Quarter + <b>Annual</b> reporting	<b>Quarter</b>	<b>Quarter</b>
<b>Requirements</b>	Taxable person must keep a <b>register of products</b> subject to the tax.	Taxable person must keep a <b>register of products</b> subject to the tax.	Taxable person must keep a <b>ledger</b> .	Taxable person must keep <b>account and records</b>

# INVOICING REQUIREMENTS

DESCRIPTION	ES 	PT 	IT 	UK 
<b>Invoicing requirements</b>	Charge the tax on the invoices issued <b>as a consequence of the first sale</b> made after the manufacture of the products.	<p>The amount of tax must be shown on the <b>entire commercial chain, up to the final customer.</b></p> <p>The designation "<b>single-use packaging</b>";            The <b>number of units</b> sold or made available; and            The <b>amount charged</b> as price, including the contribution.            As such, <b>the amount of the contribution must be shown separately</b></p>	To be confirmed	No obligation

# RATES

	ES 	PT 	IT 	UK 
<b>DESCRIPTION</b>				
<b>Rate</b>	0,45 €/Kg	0,30 € per package	0,45 €/Kg	200 £/tone (approx 0,22 €/Kg)
<b>Threshold</b>	5 kilograms per month	No	25 EUR (quarterly exemption's threshold). Approx 55 kg/quarter	10 tones (over 12 rolling months)
<b>Exemption / Exclusion (not exhaustive list)</b>	<b>paints, inks, lacquers</b> or adhesives developed to be incorporated into the taxable products, <b>medicinal products</b> or medical devices	Ready-to-eat at the point of sale, <b>vending machines,</b> <b>non-sedentary catering</b>	<b>Medical products</b>	used for the immediate packaging of <b>licensed human medicine</b> , permanently recorded as set aside for <b>non-packaging use</b> , used as transport packaging to import <b>multiple goods</b> safely into the UK, used in <b>aircraft, ship and rail goods stores</b>



# HOW DO YOU CHECK YOUR LIABILITY ?

First things first !

- How my goods are packaged ?
- Can I retrieve the information from the logistics ?
- What kind of plastic or packaging I am using ?
- What kind of transactions are carried out in the relevant countries ?
- Do I reach the threshold ?

And maybe, in a second time :

- What can I do to pay less plastic tax ?
- How can I benefit from the potential deductions ?



# WHAT WE CAN DO FOR YOU

We offer to assist you with the following :

- Check your liability
- Take over the registration to the relevant organism
- Provide you with guidance on compliance requirements
- Follow-up the deadlines
- Submit the tax returns



## CONTACT US !

- Any question ?
- Need more information ?

Just send an email to [\*\*VatCustomerService@tevea.fr\*\*](mailto:VatCustomerService@tevea.fr)





**MERCI — THANK YOU**

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