



# Annel

LOCAL PLASTIC AND  
PACKAGING  
REGULATIONS  
EU MEMBERS STATES

ITALY

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## ITALY

### The Plastic Packaging Tax - an overview

The Italian government continues to change the effective date of The Plastic Packaging Tax. The last proposed date is **1 January 2024**, although some postponements are possible.

Official document: **The draft Budget Law 2023**

### Packaging subject to tax

The tax will apply to **single - use plastic** manufactured goods (**manufatti con singolo impiego or MACSI**). It will include packaging intended for containment, protection, handling, and delivery of goods and **made from synthetic origin polymers** that are not designed for repeat usage.

### Forms of plastic products subject to tax

films, foils, and strips

The exact list of products is under review, however, packaging made of polyethylene and polystyrene will likely be covered by the tax.

Charged will be also the **semi-finished products**, including pre-forms useful for further production of MACSI.

### Tax exceptions

- compostable MACSI;
- MACSI used for medicinal purposes;
- MACSI directly exported to another EU Member State or outside the EU;
- part of MACSI made from recycled materials;

## Companies subject to tax

- manufacturers of MACSI in Italy;
- companies that purchase MACSI; the company or person that imports MACSI will be liable to the tax;
- companies (resident or non-resident) that sell MACSI to a private consumer in Italy;
- importers, in the case of MACSI coming from third countries outside the EU;

## Companies Registration

Law No. 160/2019 sets **the obligation to submit the declaration and pay the tax to the Italian Customs Office and monopolies agency at quarterly intervals.**

The registration file includes a technical report with a list of the types of MACSI produced, information on whether the packaging will be excluded, and the annual quantity of MACSI that is expected to be produced.

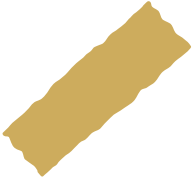
The deadline for both filing of the declaration and settlement of the tax due is the end of the month following the closing of the quarter.

**The foreign sellers must appoint a representative in Italy to handle the tax obligations.**

## Tax refund

- includes the tax paid on the purchase of MACSI not intended for the domestic market

*The formal request for refund must be submitted by the transferor or exporter and copies of both purchase invoices proving the tax has been paid and the documentation proving the export or intra-EU transfer of the MACSI must be necessarily attached*



## Tax base

0.45 EUR for each kilogram of plastic contained in the single-use products
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## Penalties



### Non-payment of the tax:

an administrative penalty of **double to five times** the evaded tax, but **not less than 250 EUR**;

### Late payment of the tax:

an administrative sanction of **25% of the tax** due, but **not less than 150 EUR**;

### Late submission of the declaration:

an administrative sanction of **between 250 EUR and 2,500 EUR**;

## References:

<https://www.unlaw.it/en/highlights/the-italian-plastic-tax-an-overview/>

<https://www.roedl.com/insights/plastic-tax/italy-eu-green-deal>