



Annel

**LOCAL PLASTIC AND
PACKAGING
REGULATIONS
EU MEMBERS STATES**

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Plastic Packaging Tax

Law 7/2022, of April 8, on Waste and Contaminated Soil for a Circular Economy, implementation of the European Packaging Directive 94/62/EC into Spanish law and has been in force since **1 January 2023**

The objective is to discourage the production and use of non-reusable plastic products by imposing a tax on non-reusable plastic products.

The tax applies in the Spanish territory, including Ceuta, Melilla and the Canary Islands.

Packaging subject to tax

- non-reusable plastic packaging;
- semi-finished plastics that are used in the manufacturing of the packaging (for example, pre-forms or thermoplastic foils);
- plastics that are used for the closing, commercialisation or presentation of single-use plastic packaging.

According to Law 7/2022 the term “packaging” includes:

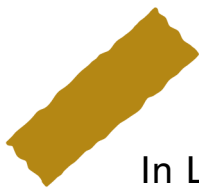
- primary or sales packaging;
- secondary packaging or collective packaging;
- tertiary or transport packaging.

Multiple-material packaging

Multiple-material packaging is taxed considering the weight of the plastic ingredient. For multiple-material packaging, It is not relevant whether this plastic is the main material, but to what extent it has been used.

Types of packaging excluded or exempted from the tax:

- recycled plastic, already after a chemical modification; non-reusable plastic
- packaging that is not designed to be delivered jointly with the goods that it contains, protects or manipulates; non-reusable plastic packaging that is used for
- the protection, manipulation, distribution and presentation of special medical, agricultural and livestock products; non-reusable plastic packaging manufactured or imported to Spain in the amount of less than 5 kilograms per year; non-
- reusable plastic packaging that is directly exported by a manufacturer to another Member State or outside the EU.
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In Law 7/2022 the term “**reusable packaging**”
is defined as packaging designed for multiple
uses throughout its life cycle.

Companies subject to tax

- **manufacturer** of non-reusable plastic packaging;
- **importer** of non-reusable plastic packaging;
- **intra-EU acquirer** of non-reusable plastic packaging.

The tax applies also to **online and e-commerce retailers** outside of Spain that deliver their products directly to private end consumers.

In each of these cases, **the threshold of 5 kg per month applies**. Companies that produce, import or purchase non-reusable plastics below this amount are exempted from the tax.

Registration

Manufacturers of non-reusable plastic packaging

Manufacturers are required to register with **AEAT (AEAT = Agencia Estatal de Administración Tributaria = The Spanish Tax Administration Agency)**. After registration, the taxpayer will have to file **quarterly or monthly** returns and keep stock records of plastic packaging manufacturing and file them with the Spanish tax authorities.

Intra-EU acquirers of non-reusable plastic packaging

Intra-EU acquirers are obligated to register with **AEAT (AEAT = Agencia Estatal de Administración Tributaria = The Spanish Tax Administration Agency)**. After registration, the taxpayer will have to file **quarterly or monthly** returns and keep a stock record book of plastic acquisitions and submit it to the Spanish tax authorities.

Importers of non-reusable plastic packaging

There is **no obligation to Register** and there is no accounting obligation. Importers have to **pay the plastic tax in the customs department** through the custom agent.

Non-resident taxpayers in Spain

Non-resident taxpayers in Spain must appoint a plastic packaging tax **representative before the AEAT** to represent them before the tax administration. The representative should be registered before performing the first taxable event.



Tax base

0.45 EUR for each kilogram of non-reusable plastic

Behaviors that can be punished with sanctions:

- Failure to register excise duty on disposable plastic packaging in the regional register;
- False or inaccurate certification of the amount of recycled plastic;
- Non-appointment of a representative for taxable persons throughout the country
- Disproportionate use of exemptions



Penalties and surcharges

- in the case of lack of tax payment the penalty is from **50% to 150% of the amount unpaid**;
- for serious infringements, tougher and proportional penalties will be envisaged.