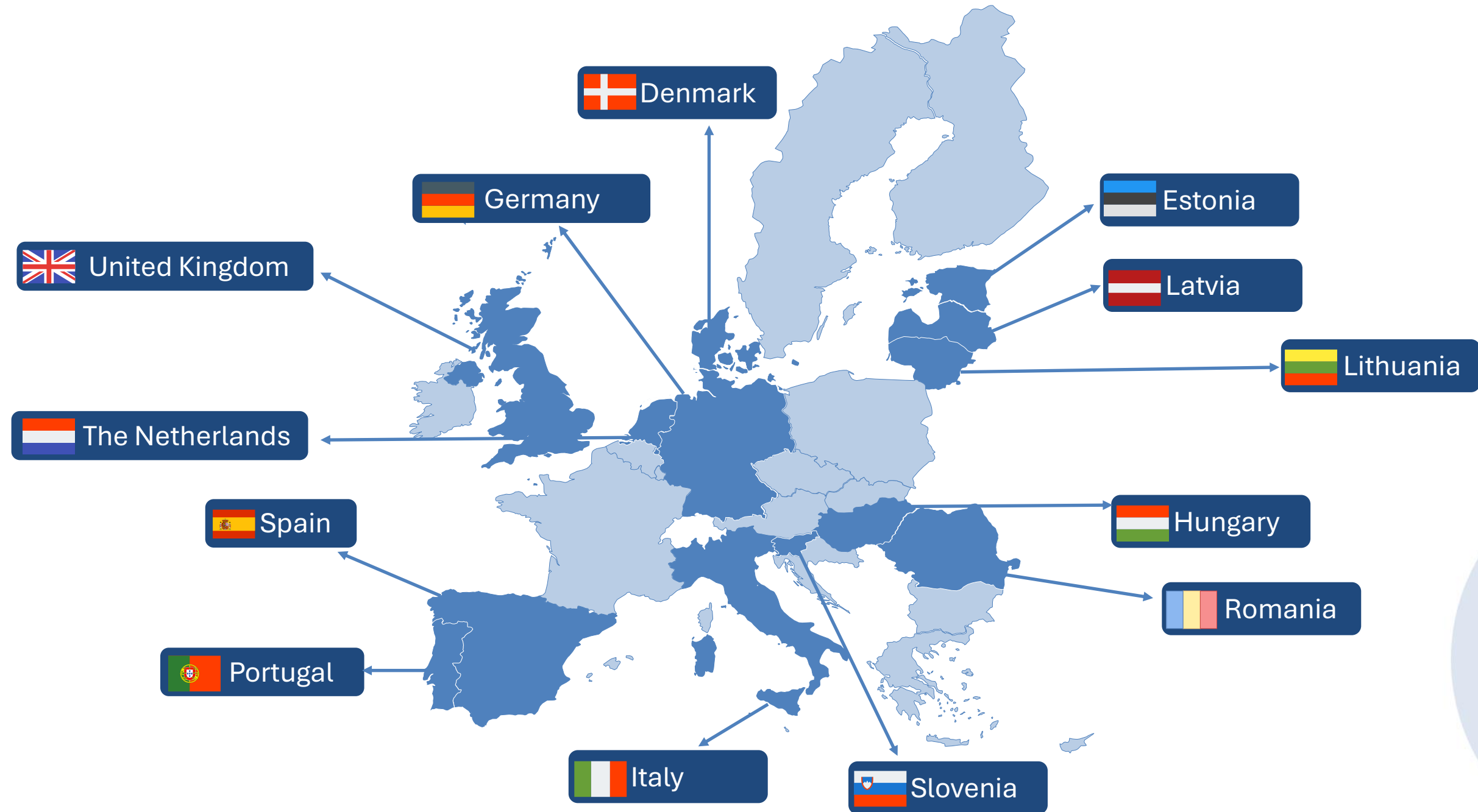


Plastic tax in EU Member States



22 November 2024

Countries overview



Plastic Tax at EU level



The entry into force of the tax has been officially postponed to **1 July 2026**.



Scope of tax

- **Taxable item:** single-use plastic manufactured goods (MACSI)
- **Tax rate:** €0.45 per kg of non-recyclable plastic packaging



Exemptions

- Compostable MACSI
- MACSI used for medicinal purposes
- When a manufacturer directly exports the MACSI it produces to another MS or to outside the EU.
- Plastics contained in MACSI that are derived from recycling processes



Liable party

- For MACSI **manufactured in Italy**, the business that manufactures the MACSI will be liable to the tax;
- For MACSI **delivered to Italy from other MS**, either the business that purchases MACSI for the purposes of its own activities (i.e. B2B sales) or the business that sells MACSI to a private consumer in Italy (i.e. B2C sales) will be liable to the tax. In the case of the latter, the foreign seller must appoint a representative in Italy to handle its tax obligations;
- For MACSI **delivered to Italy from outside the EU**, the person that imports MACSI will be liable to the tax.



Compliance obligation

- A quarterly tax return must be submitted and the tax due must be paid to the Customs Agency by the end of the first month following the quarter to which the tax return relates.



SPAIN

The tax entered into force on **1 January 2023**.



Scope of tax

- **Taxable item:** non-reusable plastic-based packaging products
- **Tax rate:** €0.45 per kg of non-recyclable plastic packaging



Exemptions

- recycled plastic
- 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;
- packaging made with less than 5 kg of non-reusable plastic packaging in one month;
- non-reusable plastic packaging directly exported by a manufacturer to another MS or outside the EU;
- non-reusable plastic that has been destroyed or rendered unsuitable for use prior to the completion of the manufacturing process;
- paints, stains, lacquers and adhesives intended to be incorporated into products falling within the tax's scope.



Liable party

- Spanish manufacturer for sales in Spain
- Spanish purchaser of intra-EU supplies
- Importer for goods from non-EU countries



Compliance obligation

- Registration required
- Monthly or quarterly tax returns
- Importer must include amount of non-recycled plastic in the customs declaration
- Immediate supply of information of movements mandatory for manufacturers (special excise reporting system)
- Content of invoices (non-recycled plastic content, amount of the tax paid in a prior stage)
- Representative for non-established companies

 **GERMANY**

Germany introduced a plastic tax on **1 January 2024** and it will be applicable as of 2025.



Scope of tax

- Food containers → EUR 0.17 per kg
- Bags and foil packaging → EUR 0.87 per kg
- Non-deposited beverage containers → EUR 0.81 per kg
- Beverage cups → EUR 1.2 per kg
- Lightweight plastic carrier bags → EUR 3.80 per kg



Liable party

- Producer who make available or sell the products concerned on the German market for the first time on a commercial basis, whether in return for payment or free of charge (including operators of electronic marketplaces)



Compliance obligation

- Producers must register with the Federal Environment Agency (UBA) in the course of 2024 via the DIVID IT platform
- Producers” must also submit declarations for their 2024 activities.



United Kingdom

The Plastic Packaging Tax entered into force on **1 April 2022**.



Scope of tax

- **Taxable item:** plastic packaging manufactured in or imported into the UK that contains less than 30% recycled plastic.
- **Tax rate:** £217.85 per tonne from 1 April 2024



Exemptions

- Container or other forms of packaging that are immediately in contact with the medicinal product;
- transport packaging used on imported goods (notable exceptions to this exemption are unfilled plastic packaging, normal packaging around a sales unit, and Intermediate Bulk Containers);
- plastic packaging used as aircraft, ship or rail stores;
- components that are permanently designated or set aside for use other than for a packaging use
- Packaging where the packaging function is secondary to the storage function (such as toolboxes, first aid boxes, glass cases, DVD cases, etc.);
- Packaging where the packaging is an integral part of the goods (such as inhalers, tea bags, printer cartridges, etc.);
- Packaging where the product is designed primarily to be reused for the presentation of goods (such as sales displays, shop fittings, etc.)



Liable party

- **Packaging manufactured in the UK:** the business that performs the last substantial modification before the packing or filling process
- **Imported packaging:** the business that imports plastic packaging components that have already undergone their last substantial modification



Compliance obligation

- A business is liable to **register** for the tax if it has manufactured or imported at least 10 tonnes of plastic packaging in a 12-month period ending on the last day of a calendar month, or if it expects to manufacture or import at least 10 tonnes of plastic packaging in the next 30 days
- Upon registration, the business must file quarterly tax returns.

Excise duties on plastic products

 DENMARK

Denmark has been applying **excise duties** on a number of products since 1982.



Scope of tax

- carrier bags, including plastic bags → 73.46 DKK per kg
- disposable tableware, including plastic tableware → 64.11 DKK per kg
- packaging not included in the mandatory DRS → taxable amount depends on volume, purpose and material



Exemptions

Under prescribed circumstances, **goods imported from outside the EU** may be subject to lower threshold limits



Liable party

- Manufacturer of carrier bags, disposable tableware, etc.;
- The importer or receiver of goods subject to excise duty from an MS or from outside the EU
- A business involved in the wholesaling of goods subject to excise duty that voluntarily elects to pay excise duty.



Compliance obligation

- An importer or receiver of goods that is not registered as a **warehousekeeper** must register as a **consignee**.
- A consignee must report the taxable quantity or value of taxable goods that it has received from abroad on a monthly basis.
- A wholesaler is not required to be registered but may do so on a voluntary basis.
- Registration must be made separately for each type of excise duty.

 **ESTONIA**

Estonia has been applying **excise duties** on a number of products since 1996.



Scope of tax

- **Taxable item:** plastic packaging made of polymer and all natural and artificial polymer-based materials
- **Tax rate:** EUR 2.50 per kg



Exemptions

- Packaging of which at least 85% is recycled
- Packaging containing goods acquired by natural persons from another MS for non-business related purposes
- Exported packaging
- Diplomatic-use-related packaging
- Packaging transported from Estonia to another MS
- Packaging intended for sale on a ship or plane
- Imported plastic packaging that weighs less than 25 kg per quarter



Liable party

- **Imported plastic packaging:** the person that declares the goods or for whom the goods are declared
- **Goods packaged in Estonia:** the person that distributes the packaged goods into the Estonian market for the first time or facilitates its distribution
- **Packaging acquired from another MS:** the person that acquires the packaging



Compliance obligation

A taxable person must submit a declaration to the Estonian Tax and Customs Board on a quarterly basis within 15 days of the first month following the quarter for which the excise duty is due

Environmental Taxes on plastic products

Latvia levies tax on certain plastic products, as part of its **natural resources tax (NRT)**.



Scope of tax

- Plastic-sourced materials → EUR 1.25 per kg
- Polystyrene-sourced materials → EUR 2.20 per kg
- Oxy-biodegradable plastic materials → EUR 0,24 kg
- Foam polymer raw materials → EUR 24.40 kg
- Polystyrene foam raw materials → EUR 44.00 kg
- Light plastic bags → EUR 4.80 per kg
- Plastic bag with a material thickness of more than 50 microns → EUR 1.50 per kg
- Bioplastic → EUR 0.24 per kg



Liable party

- The first person to sell packaged goods in Latvia
- First person to attach packaging for its customers' convenience or advertising design
- The first person to use goods purchased in packaging in its business activities
- upon provision of a service, the first person attaching packaging to the product and such packaging is then passed on to the service's recipient.
- Person selling single-use tableware and accessories made of plastic in Latvia (for example, catering services, retail, etc.)
- Person selling (or providing for free) plastic bags at the point of sale.



Exemptions

- Natural person participating in a EPR scheme
- Plastic packaging of beverages under DRS

These exemptions do not apply to single-use tableware and accessories made of plastic or to plastic bags.



Compliance obligation

- NRT is reported on a quarterly basis. The quarterly tax return must be submitted within 20 days of the month following the quarter for which the return is required to be submitted.
- If the total NRT liability is below EUR 142.29, NRT is reported on an annual basis. In that case, the annual tax return must be submitted within 20 days of the month following the calendar year for which the report is required to be made.

 **LITHUANIA**

Lithuania levies tax on certain plastic products, as part of its **pollution tax**, which has been amended and will enter into force on **1 January 2025**.



Scope of tax

- reusable packaging and recyclable disposable (single-use) filled packaging made of plastic, PET and composite materials → EUR 520 per tonne;
- non-recyclable disposable (single-use) filled packaging made of plastic and PET → EUR 875 per tonne
- non-recyclable disposable (single-use) filled packaging made of composite materials → EUR 1,200 per tonne.



Exemptions

- The quantity of filled packaging that is in proportion to the part of the performed recovery task and/or recycling of packaging waste, except packaging made of plastic and PET or of composite materials.
- the quantity of filled packaging made of composite materials, plastic, or PET, which has been recycled.
- the quantity of reusable packaging, provided that the whole task of collection and reuse is performed;
- the quantity of single-use packaging waste provided that it does not exceed 0.5 tonnes of the total amount of filled packaging supplied to the Lithuanian market during a tax period and that it is not subject to a DRS.



Liable party

The **manufacturer** or **importer** supplying filled packaging to or within the Lithuanian market



Compliance obligation

- A foreign manufacturer or importer must be registered with the State Tax Inspectorate for tax identification purposes, and with the Unified Product, Packaging and Waste Accounting Information System for packaging waste accounting purposes.
- The pollution tax is payable on an annual basis in accordance with the calendar year.
- A foreign manufacturer or importer must file its tax return with the State Tax Inspectorate by 15 February following the calendar year for which the tax is due.



HUNGARY

Hungary has been applying an **environmental product charge** on certain plastic products since 2011.



Scope of tax

- Plastics → EUR 0.14 per kg
- Plastic packaging bags → EUR 4.79 per kg
- Packaging → according to the material, the amount varies from EUR 0.05 – 0.14 per kg
- Biodegradable plastic bags → EUR 1.26 per kg

The EPR fee may reduce the amount of the tax payable.



Liable party

- the first person placing the product on the domestic market or the first user for his/her own account
- in the case of contract manufacturing, the contract manufacturer
- the first domestic distributor of the packaging of the product subject to the charge that constitutes the foreign packaging or the first domestic holder of the packaging waste resulting from the dismantling of the packaging.



Exemptions

Packaging products and other plastic products may be exempted from the charge if the purchaser provides a statement declaring:

- using:
 - packaging products in the return fee system; or
 - reusable pallets admitted at the user's request to the register of reusable packaging products for at least 365 days from the date of receipt, as a reusable packing aid for making packaging.
- using packaging materials or packaging sundries:
 - as the end user, for purposes other than packaging; or
 - directly for manufacturing other products (raw material).
- depositing products subject to product charges into a product charge warehouse.



Compliance obligation

- The liable person must notify the Hungarian National Tax and Customs Administration within 15 days of commencing activities involving packaging products and other plastic products.
- The liable person must register at the Hungarian National Tax and Customs Administration (using form TKORNY).
- The liable person must submit a return to the Hungarian National Tax and Customs Administration on a quarterly basis within 20 days of the first month following the quarter for which the product charge is due.

 **PORTUGAL**

Portugal applies a **contribution** on single-use packaging used in ready-to-eat meals.



Scope of tax

- Single-use packaging used in ready-to-eat meals → EUR 0.10 per packaging
- Plastic bags → EUR 0.08 per bag
- Lightweight plastic bags → EUR 0.04 per bag



Liable party

- A producer or importer of single-use packaging with a head office or permanent establishment in mainland Portugal
- A purchaser of single-use packaging from suppliers with a head office of PE in another MS or in the Autonomous Regions of Azores and Madeira



Exemptions

The contribution will not be levied on single-use packaging that:

- contains ready-to-eat meals that have not been packaged at the point of sale;
- is made available in the context of non-sedentary catering or drinking activities;
- is made available through an automatic vending machine.

Single-use packaging will be exempt from the contribution if it is:

- exported to a country outside the EU;
- dispatched or transported to another Member State;
- produced, imported, acquired, dispatched or transported to the Autonomous Regions of Azores and Madeira;



Compliance obligation

- The contribution is assessed on a quarterly basis.
- A taxable person will be notified of the assessment of the contribution by the 15th day of the month of the globalisation (i.e. the month following the quarterly reporting period).
- The contribution must be paid within 15 days of the second month following the quarter of the calendar year to which the assessment relates



ROMANIA

Romania charges a **contribution** on certain plastic items and an **ecotax** on certain transport bags.



Scope of tax

Contribution

- A contribution of EUR 0.40 per kg is levied for the difference between the amount of packaging waste corresponding to the minimum recovery or incineration objectives in incineration plants and the amount of packaging waste entrusted for recovery or incineration in incineration plants.

Ecotax

- EUR 0.03 per transport bags made of non-biodegradable materials



Exemptions

- No exemptions from contribution
- Ecotax → transport bags manufactured from materials that comply with the requirements of SR EN 13432:2002



Party liable

Contribution

- Economic operator introducing packaged goods into the national market
- Economic operator distributing packaging for sale for the first time on the national market
- Economic operator professionally renting packaging

Ecotax

- Producers of packaging produced in Romania
- Distributor of packaging imported from outside Romania



Compliance obligation

- All economic operators liable to pay the contribution/ecotax must register with the Environment Fund Administration (EFA)
- Contributions are payable to the EFA on an annual basis.
- Ecotax must be declared and paid on a quarterly basis.

 **SLOVENIA**

Slovenia has been applying **an environmental tax** on a number of products since 2006.



Scope of tax

- **Taxable item:** All types of packaging material
- **Tax rate:** EUR 33.38 per annum per taxpayer and EUR 0.0017 per environmental pollution unit. Specifically, the environmental pollution unit for plastic packaging is 300 units per kg.



Exemptions

- A packer or acquirer is exempt from environmental tax if:
- the amount of packaging sold or used does not exceed 15,000 kg per annum;
 - the packaging is recyclable;
 - the packaging has a long lifespan.



Liable party

- Packer or acquirer of packaged goods
- Producer or acquirer of unfilled packaging



Compliance obligation

The tax must be paid to the Financial Administration of the Republic of Slovenia by the last day of the first month following the quarter for which the tax is due

Waste Contributions on plastic packaging



THE NETHERLANDS

The Netherlands imposes a **waste management contribution** (not a formal tax levied by the government) on plastic packaging.



Scope of tax

- Dimensionally stable plastic packaging → EUR 1.22 per kg
- Flexible plastic packaging → EUR 1.32 per kg
- Reusable packaging → reduction of EUR 0.015 per kg
- Recyclable plastic → reduction of EUR 0.10 – 0.50 per kg
- Single-use plastic → surcharge of EUR 2.30 per 1,000 pieces



Exemptions

- A special contribution regime may apply to an enterprise that markets commercial packaging on an almost exclusive basis
- If a waste management contribution was paid earlier in the chain, a refund for indirect export may be requested.



Liable party

- An enterprise **introducing** >50,000 kg of plastic packaging into the Dutch market
- An enterprise **disposing** of >50,000 kg of plastic packaging after its import



Compliance obligation

- Registration with the Waste Fund for Packaging
- Submission of quarterly and annual statements to the Waste Fund for Packaging