

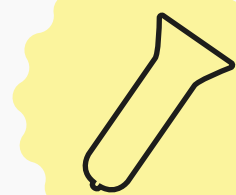
Tax on non-reusable plastic packaging

WHAT IS IT?

A tax on **non-reusable plastic packaging** that entered into force on 1 January 2023.

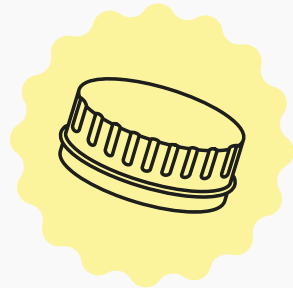
WHAT PRODUCTS DOES IT APPLY TO?

Non-reusable packaging containing plastic.

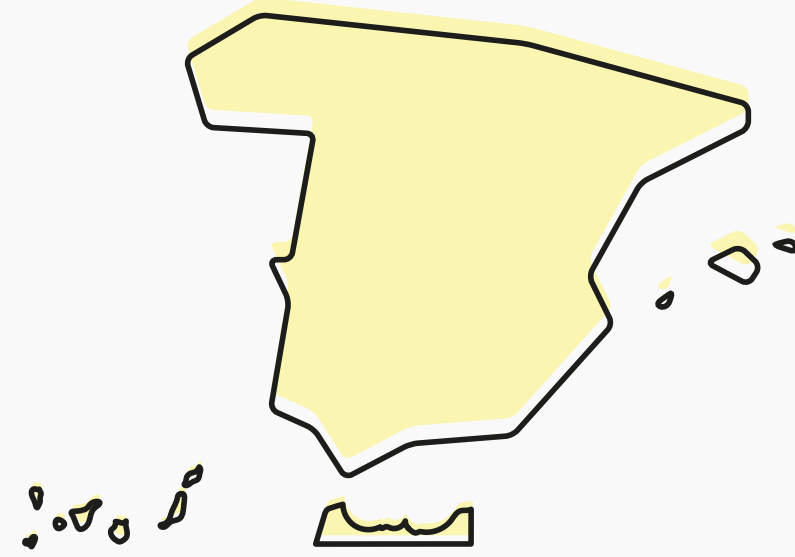


Semi-finished plastic products intended for the production of non-reusable packaging.

Plastic products containing plastic intended to close, market or present non-reusable packaging.



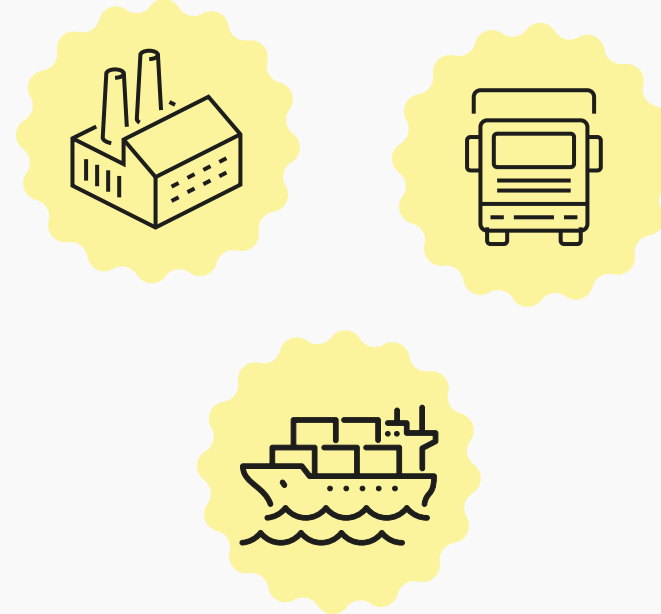
In all three cases, it includes full and empty household, commercial and industrial packaging.



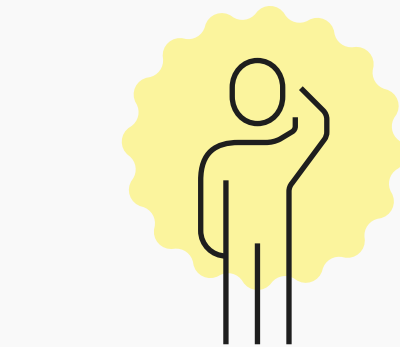
WHERE?

Throughout Spain.

WHAT ACTIVITIES ARE SUBJECT TO TAX?



The manufacture, import and intra-EU acquisition of the above products are subject to tax.



WHO HAS TO PAY THE TAX?

Companies involved in the manufacture, import or intra-EU acquisition of products subject to the tax.

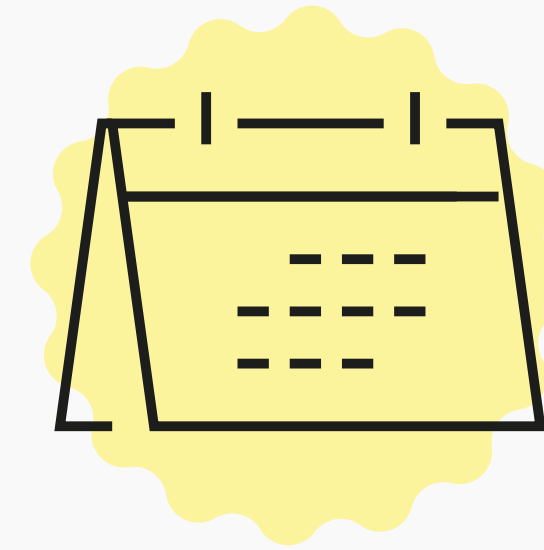


WHAT ISN'T SUBJECT TO TAX?

This tax is not applicable in certain situations. See Art. 73 and 75 of the law.

WHEN?

As of its entry into force on 1 January 2023.



In 2023

proof may be provided of the quantity of recycled plastic contained in the products by means of a statement of compliance signed by the manufacturer.

In 2024

certification of recycled content will be mandatory.

HOW MUCH HAS TO BE PAID?

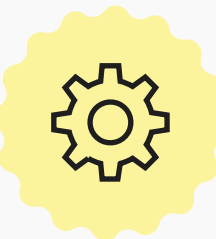
€0.45

per kilogram of UNRECYCLED plastic

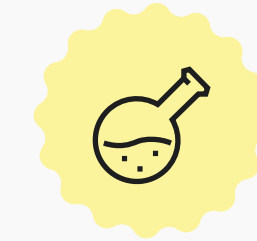
Deductions are available as provided for in Art. 80 and 81 of the law.

AND IF I USE RECYCLED PLASTIC, WHAT SHOULD I DO?

The plastic must be submitted for a certification process to a certification body or institution accredited for the type of recycling:



For mechanical recycling: in accordance with standard UNE-EN 15343.



For chemical recycling: by means of a certificate issued by the relevant entity accredited or authorized for this purpose.

In accordance with Article 117 of the Spanish Constitution and Organic Law 6 of 1 July 1985 on the Judiciary, the courts are responsible for the official interpretation of legislation.

[Access all the information on Law 7 of 8 April 2022 on waste and contaminated soils for a circular economy.](#)

[More information and territorial register of the tax for manufacturers, intra-EU acquirers and representatives of taxpayers not established in Spain.](#)