

# Plastic Taxation in Europe

2025

## TACKLING PLASTIC POLLUTION AND WASTE AT THE EUROPEAN AND NATIONAL LEVELS

### *The European Union's legislation regulating plastic waste*

The issue of plastic packaging waste has been at the forefront of European policy thinking in recent years. On 1 January 2021, the European Union (EU) introduced a levy based on the amount of non-recycled plastic packaging waste produced by each EU Member State ('MS'). This **'plastic levy'** has been designed to reduce the proliferation of non-recycled plastic waste while concurrently funding the 2021–2027 EU budget against the backdrop of the increased spending arising from the pandemic. Each MS is required to pay a levy determined by multiplying a rate of EUR 0.80 per kilogramme by the weight of non-recycled plastic packaging waste. While some MS have been paying the levy out of their national budgets, others have introduced (or are looking to introduce) new taxes, duties, charges, fees, or contributions on plastic products, or have extended (or are considering extending) existing schemes to tax plastic products as well.

Furthermore, since 3 July 2021, the EU has banned certain single-use plastic products such as cotton bud sticks, cutlery, plates, straws, stirrers, and sticks for balloons under **EU Directive 2019/904 on Single-Use Plastics ('SUP')**. For other single-use plastics, the SUP Directive has introduced several measures, such as waste management and clean-up obligations for producers (such as the **Extended Producer Responsibility Schemes**), which aim to reduce the quantities of these products. Under Article 8 SUP Directive, the MS need to ensure that the producers of single-use plastic products cover the costs of cleaning up litter resulting from these products and the subsequent transport and treatment of that litter. This provision has resulted in some MS introducing the so-called **'littering levy'**.

Additionally, the EU has introduced **rules on packaging and packaging waste** to harmonise national measures tackling the problem of increasing quantities of packaging waste. One of the SUP Directive's requirements has been to ensure that producer responsibility schemes are established for all packaging by the end of 2024.

Furthermore, **a new Packaging and Packaging Waste Directive ('PPWD') entered into force in February 2025 and will apply from August 2026**. It increases the pressure on the MS to harmonise Extended Producer Responsibility ('EPR') by requiring each MS to set up a register of producers and setting up an EU-wide minimum requirement for EPR.

Thus, these developments create a very complex and complicated system where plastic producers, distributors, and consumers need to be aware of the numerous measures in each country, as these measures differ across Europe.

*For further information about Environmental Taxation, visit our Sustainability and Tax section at [wts.com](https://wts.com)*

**PLASTIC TAXATION AND LEVIES IN THE MEMBER STATES**

In recent years, the MS have started to implement the European Waste legislation as well as their own national rules and measures to tackle the issue of plastic waste. Currently, there exist various combinations of laws and levies and taxes applied differently by each MS. The existing measures can be categorised into 4 categories:

- › Plastic and Plastic Packaging Taxes ('PPT');
- › Regulatory bans and marking requirements for SUP
- › EPR fees and licence requirements for waste disposal systems;
- › Littering levies.

**New burdens for manufacturers and distributors of single-use plastics**



Among the MS that have implemented some kind of plastic tax, the tax design varies greatly. Some focus on packaging (i.e. both plastic and non-plastic packaging), while others are narrower in scope, targeting single-use or non-reusable plastics only. Some MS are imposing a tax on domestic and foreign-sourced plastic products, whereas others are relying on an excise tax mechanism to exclusively target foreign-sourced plastic products. The list of exempt products also differs from one MS to another. Crucially, the rate of tax varies across the MS, with some choosing not to levy a tax at all.

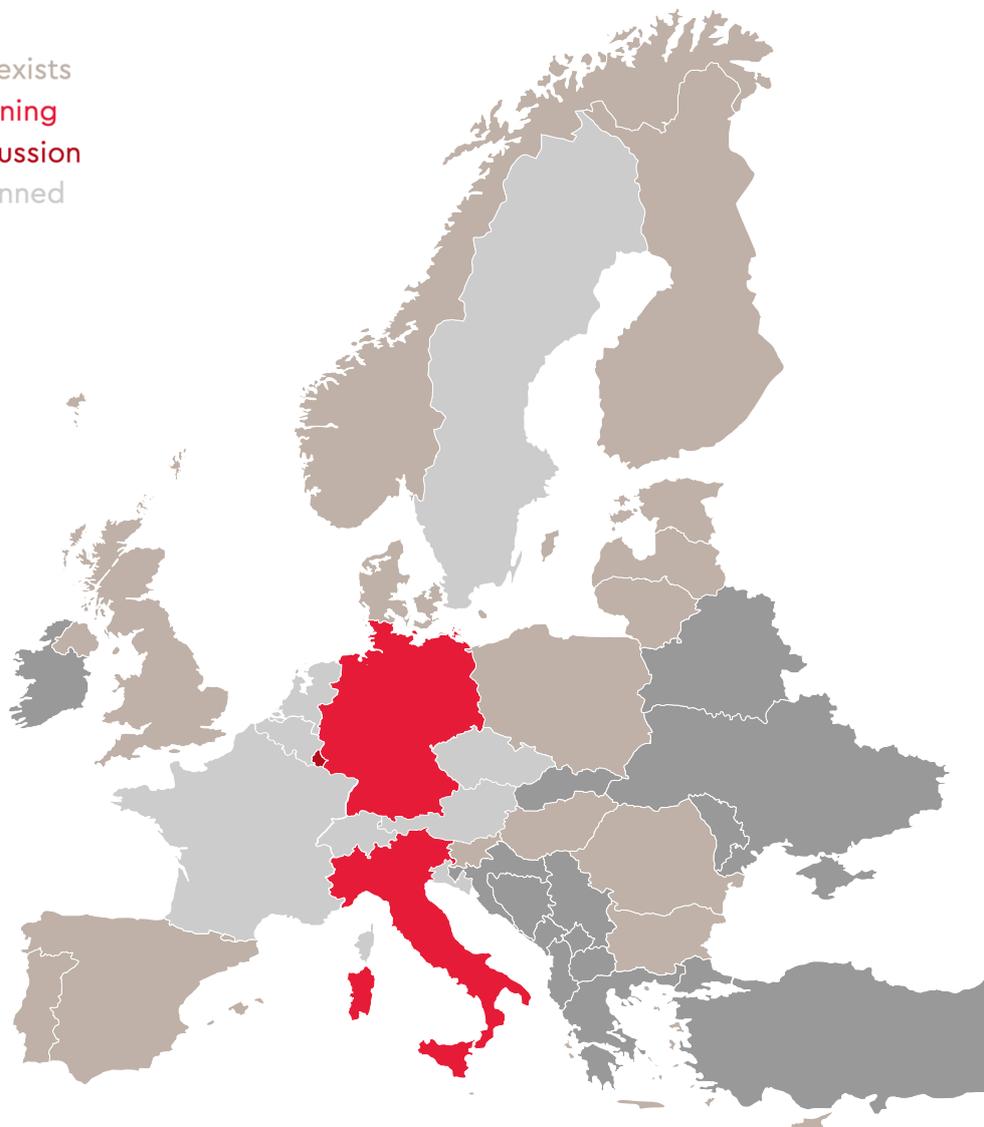
What has emerged is a patchwork of uncoordinated national and regional rules that require careful examination and navigation by enterprises operating in multiple MS. The EU is aware that an uncoordinated approach, fragmented rules, and vague requirements are creating barriers within the internal market and additional costs for economic operators. However, since taxation is a national competence and passing any tax legislation requires unanimity at the Council of the EU level, it is highly unlikely that we will see an EU Plastic Taxation Directive anytime soon. The only measure that the EU has recently undertaken is the PPWD, which attempts to harmonise more the EPR requirements as well as other requirements concerning recyclability and labelling.

**CHALLENGES FOR ENTERPRISES**

For business operations, the existence of a plastic tax and other levies can have wide-ranging implications for an enterprise's internal processes and procedures. As a preliminary step, the enterprise will need to familiarise itself with the types of plastic taxes and levies that are imposed in each country in which it operates and ascertain which of its local entities is liable to pay the tax or levy. Depending on which entity within the supply chain is liable, there may be invoicing and pricing implications to consider. Thereafter, the enterprise will need to identify the employees responsible for handling compliance and provide such employees with relevant training to enable them to adequately perform their duties. The enterprise's tax and legal departments must also be prepared to support the additional compliance obligations. The enterprise must also be able to single out the types of materials or products that are subject to tax from within its supply chain, and its enterprise risk management systems must also be adapted to handle these compliance requirements.

To help companies make sense of this rapidly growing area of taxation, at WTS Global we are always building upon our competence and expertise in this field to provide both national and cross-border support to our clients. This current report serves as a reference for supporting companies when navigating tax issues arising from the manufacture, importation, distribution, or use of plastic products, and also with initiating deeper thinking about how plastic value chains can become more circular.

- Regulation already exists
- Introduction in planning
- Introduction in discussion
- No introduction planned
- No plans yet



OVERVIEW OF THE STATE OF IMPLEMENTATION

Below is a summary of some of the significant measures proposed or adopted by several European countries (including MS), as of January 2025, concerning imposing a financial cost on plastic product use.<sup>1</sup>

**Austria**

Country overview Austria currently has no finalised plans to fund the payment of its plastic levy obligation through the adoption of a national plastic tax.

In January 2025, Austria introduced a 25 cent deposit on disposable plastic and metal beverage containers (plastic bottles and aluminium cans). The consumer pays the one-way deposit at the time of purchase and is refunded upon return. Dairy products and mixed milk drinks are excluded. Furthermore, reusable quotas have been set for the final distributors of beverages in the food retail trade: the quota of reusable beverage packaging (typically reusable glass bottles) is to be increased in two steps to at least 30% by 2030 in all points of sale with a sales area of more than 400m<sup>2</sup> from 2024 onwards.

**Belgium**

Country overview As of 2025, Belgium does not impose a direct national plastic tax on companies or consumers but addresses plastic waste through **Extended Producer Responsibility** schemes under the EU's SUP Directive and a new Royal Decree published on 5 July 2024.

Belgium has EPR schemes for packaging, batteries, electrical and electronic waste, motor oil, frying oil, used tyres, etc. For example, companies placing packaging on the Belgian market pay contributions to Fost Plus (for household packaging) and Valipac (for industrial/non-household packaging) to cover waste management, recycling, and information obligations. Fees vary based on the material's recoverability, with reusable packaging exempt from EPR fees. For 2025, the Green Dot rates for plastics and other materials are set out in detail by Fost Plus ([The Green Dot rates | Fost Plus](#)). Separate collection of non-household packaging waste is mandatory nationwide for paper, cardboard, metals, glass, and plastic, with wood mandatory only in Flanders and Wallonia.

Other Belgian EPRs besides Valipac and Foster Plus are: obebat, cricletext, febelauto, pv cycle, recupel, rectyre, valorfrit, valorlub, valumat.

It is also worth noting that the Belgian Royal Decree published on 5 July 2024 goes beyond the SUP Directive's requirements. Starting since January 2025, it has introduced additional bans and restrictions on single-use plastic products (for example, a prohibition on serving beverages for immediate consumption in fully plastic disposable cups),

<sup>1</sup> You can find additional information about Environmental Taxation, on our website: [Sustainability & Tax at WTS Global | WTS Global](#)

mandating minimum recycled content for certain products (like compost barrels and waste containers), and phasing out specific types of packaging and labelling not directly covered by the EU Directive (for example, a ban on plastic wrappers for unaddressed advertising material wider than 15 cm). Further restrictions will be imposed in 2026 and 2028 on disposable packaging containing plastic, with a complete ban by 2030. In any case, the Royal Decree is being implemented via the EPR system.

Additionally, a federal packaging tax applies to both reusable (€1.41/hectolitre) and non-reusable (€9.86/hectolitre) beverage packaging.

## Bulgaria

Country overview	<p>Under the Ordinance for Determining the Order of Payment and Amount of the Product Fee, Bulgaria levies a product fee on certain products (including plastic packaging) that is payable if the person that releases the relevant product on the market in Bulgaria does not meet the obligation for waste collecting, utilisation and recycling or does not meet certain targets either individually, or through an organisation for waste utilisation.</p> <p>Under the Ordinance on the Reduction of the Impact of Certain Plastic Products on the Environment, producers of certain single-use plastic products must pay a product fee for the quantities of products placed by them on the market as part of their EPR.</p>
Scope of tax / duty / charge / fee / contribution	<p>The product fee is levied on, among other things, packaged goods or packaging material that is used for wrapping goods at the point of sale. The product fee on plastic packaging is 2.33 BGN (or approximately 1.20 Euro) per kilogramme.</p> <p>A product fee should be also payable by producers of certain single-use plastic products as part of their extended producer responsibility. The products include food containers, beverage cups, lightweight plastic carrier bags, wet wipes, balloons, tobacco products with filters. Currently, the rate of the product fee has not been determined and adopted yet but according to the draft legislation yet to be adopted the product fee is planned to be BGN 0.25/kg (EUR 1 = BGN 1.95583).</p>
Exceptions	<p>The following types of plastic products are exempt from the product fee:</p> <ul style="list-style-type: none"> <li>› a plastic shopping bag that satisfies certain prescribed conditions;</li> <li>› a very thin shopping bag without a grip; and</li> <li>› a plastic shopping bag that adheres to the EN 13432 standard and satisfies certain prescribed labelling requirements.</li> </ul> <p>However, thin plastic shopping bags, with the exception of very thin shopping bags without a grip, are provided to the consumers only against payment. Additionally, persons who release plastic shopping</p>

bags on the market must file monthly reports for the released quantities.

Party liable to pay tax / duty / charge / fee / contribution

The following persons are liable to pay the product fee:

- › a person who releases certain products on the market in Bulgaria while not fulfilling its obligations or not meeting the targets for separate collection, reuse or recycling of the generated waste;
- › a collective recovery organisation that has not met the targets for its members; and
- › a member of a collective recovery organisation that has not paid remuneration or has not provided information on the quantities or products released in the Bulgarian market, or has under-declared the quantities;
- › producers of certain single-use plastic products as part of their extended producer responsibility.

Compliance obligations

The taxable person must file a monthly report detailing the quantities of packaging released on the market in Bulgaria with the Enterprise for Management of the Protection of the Environment Activities at the Ministry for the Environment and Water within 15 days of the first month following the month for which the report is due. Additionally, the product fee is payable on a monthly basis within 15 days of the first month following the month for which the product fee is due.

Under the Ordinance on the Reduction of the Impact of Certain Plastic Products on the Environment, producers of certain single-use plastic products must file yearly reports. The first reporting period was 2023 and the first reporting should have been made by 31 March 2024.

## Czech Republic

Country overview

The Czech Republic currently has no finalised plans to fund the payment of its plastic levy obligation through adopting a national plastic tax.

## Denmark

Country overview

The following products are subject to excise duties under the Danish Packaging Duty Act:

- › Carrier bags (including plastic bags);
- › Disposable tableware (including plastic tableware);
- › Beverage packaging not included under the Danish deposit return system (Dansk Retursystem);
- › PVC films for foodstuffs.

In addition, there is also a tax on products containing PVC and phthalates – the PVC Duty Act. A duty applies, among other things, on the following goods containing PVC and, where applicable, phthalates:

- › Soft pipes and hoses;

- › Floor covering materials, wall coverings and ceiling coverings;
- › Gloves, aprons, protective clothing and rainwear.

Moreover, the **Extended Producer Responsibility (EPR)** has applied in Denmark since 1 January 2025, and applies for packaging, which includes any product of any type and material used for packing, protecting, handling, delivering goods from the manufacturer to the user or consumer, and presenting goods. All disposable items used for the same purpose are also packaging.

Scope of tax / duty / charge / fee / contribution      The applicable excise duty rate for carrier bags made of plastic is as follows:

- › DKK 73.46 (or approximately EUR 9.80) per kilogramme.

The applicable excise duty rate for disposable tableware is as follows:

- › DKK 64.11 (or approximately EUR 8.60) per kilogramme.

The applicable excise duty rates for beverage packaging not included under the Danish deposit return system varies depending on volume, purpose and material.

The applicable excise duty rate for PVC films for foodstuffs is as follows:

- › DKK 43.71 (or approximately EUR 5.80) per kilogramme.

The applicable excise duty rates for products containing PVC and phthalates varies depending on product type.

**EPR:**

All approved producers and importers in the producer responsibility register pay for the scheme's administration. The fees consist of a one-off set-up fee of DKK 1,000 (approximately EUR 130) and an annual volume-based fee.

Exceptions      Under special circumstances in specific cases, it will be possible to obtain either a tax exemption or a tax refund.

Party liable to pay tax / duty / charge / fee / contribution      The following businesses are liable to pay excise duty:

- › A business manufacturing carrier bags, disposable tableware, etc.;
- › A business importing or receiving goods subject to excise duty from a MS or from outside the EU; and
- › A business involved in the wholesaling of goods subject to excise duty that voluntarily elects to pay excise duty.

**EPR:**

- › If the company is the first to make packaging or filled packaging available on the Danish market, then the company is, as a general rule, responsible for the packaging as a producer. 'Making available' means, as the company marketing/supplying packaging or packaged products to other businesses or

directly to consumers, doing so either for payment or free of charge.

**Compliance obligations** A business that manufactures carrier bags, disposable tableware, etc. must register as a tax warehouse keeper.

A business importing or receiving goods subject to excise duty from a Member State or from outside the EU that is not registered as a tax warehouse keeper must register as a consignee.

When trading and manufacturing taxable goods, the company must report quantities/values on a monthly basis and keep proper accounts.

Registration must be made separately for each type of excise duty.

**EPR:**

At certain times each year, all registered companies must report the quantities marketed and, where applicable, withdrawn and processed during the previous period.

**France**

*Country overview*

Regarding the MS contribution based on unrecycled plastic packaging waste introduced as a new source of revenue for the EU budget 2021-2027, France currently has no finalised plan to fund its obligation to contribute regarding plastic through the adoption of a national plastic tax. It has preferred instead to strengthen its EPR obligations to encourage recycling.

That is why France transposed the SUP Directive by gradually banning the marketing of certain single-use plastic products, such as plastic packaging for fruit and vegetables, as well as disposable tableware in fast food restaurants.

Similarly, since 1 January 2024, medical devices containing microplastics have also been banned from sale.

Moreover, since 28 January 2025, there has been a ban on certain plastic food containers (cooking, reheating, serving) in collective catering (schools, hospitals, crèches).

Thus, France plans to gradually eliminate all single-use plastic packaging by the end of 2040.

Furthermore, with the AGEC law on combating waste and promoting a circular economy, France is progressively extending the EPR in accordance with the 'polluter pays' principle. Consequently, importers or producers pay an eco-contribution based on weight or quantities (depending on the product) to the 'eco-organisms' responsible for recycling streams.

This is particularly the case for waste and packaging, which covers the 5 main packaging materials (cardboard, plastic, steel, aluminium, and glass) when they are used for households. These packages are subject to making an eco-contribution for many years.

Since 1 January 2025, this sector has been expanded to include the reuse and recycling of industrial and commercial packaging from the professional sector.

## Germany

### Country overview

Germany's regulatory approach to single-use plastics and packaging waste has become increasingly complex and multi-layered. Instead of introducing a single nationwide tax, the current framework consists of sector-specific levies (such as the Single-Use Plastics Fund), eco-modulated participation fees under the Packaging Act, and regional initiatives like municipal packaging taxes.

The formation of a new federal government in April 2025 has brought a shift in priorities: while fiscal measures such as a national plastic tax are not currently planned, there is growing emphasis on implementing the EU Packaging and Packaging Waste Regulation, reforming existing instruments, and supporting municipal and industry-led solutions.

Against this backdrop, affected businesses must navigate a mix of federal, regional and EU-level obligations – all while maintaining compliance with evolving registration, reporting, and payment requirements.

#### **A. The status of a national plastic tax in Germany**

The introduction of a national plastic tax in Germany has been under discussion for several years. Initially, the German government intended to pass on the costs of the EU plastic levy — which currently amounts to €0.80 per kilogramme of non-recycled plastic packaging waste — to producers and importers of single-use plastic packaging. On 13 December 2023, the then Finance Minister, Christian Lindner, confirmed in a statement concerning the 2024 federal budget agreement that the government intended to implement such a national plastic tax starting from 1 January 2025.

However, as early as January 2024, it became evident that substantial technical, administrative, and political obstacles remained. Among the main concerns were the absence of a clear collection and reporting model, fears of excessive bureaucracy, and industry resistance due to the expected cost burden. By summer 2024, the Ministry of Finance had not yet developed a practicable mechanism to identify liable parties or to allocate the levy fairly across different product types and market participants.

In April 2025, following the formation of a new coalition government between the CDU/CSU and the SPD, the political direction shifted. According to the new coalition agreement, no national plastic tax is currently planned. Instead, the federal government has announced its intention to focus on revising the existing Packaging Act (§ 21 VerpackG) and preparing the legal framework for implementation of the upcoming **PPWR**.



/ contribution on the market in the course of a business activity, whether in return for payment or free of charge. This applies irrespective of the sales method and also to distance contracts.

When determining the producer liable to pay the levy under the EWKFondsG, different demarcation criteria must be observed depending on the single-use plastic product. For food containers, such as plastic boxes and plates as well as beverage containers and cups, the packaging producer is considered to be the manufacturer within the meaning of the EWKFondsG. By contrast, in the case of bags and film packaging, the filler (e.g. a bakery) who places packaging filled with food on the market in Germany for the first time is considered to be the manufacturer under the EWKFondsG.

Natural or legal persons not established in Germany are also subject to the new levy if they sell the single-use plastic products concerned directly to private households or other users by distance communication means.

Compliance obligations A central component of the Single-Use Plastics Fund is the digital reporting and administration platform, DIVID, which has been developed and is operated by the Federal Environment Agency, UBA. This platform enables the electronic registration of producers, the submission of annual declarations and, where applicable, product classification requests. Following pilot phases and technical testing, DIVID has been fully operational since April 2024, and manufacturers are now required to register and report their data exclusively via this system.

Under the legal framework, manufacturers must annually notify the UBA of the type and quantity of relevant single-use plastic products that they placed on the German market in the previous calendar year. Originally, the deadline for this submission was 15 May. In addition, manufacturers exceeding a *de minimis* threshold of 100 kilogrammes per year were obliged to have their declarations externally verified by certified auditors, tax consultants or sworn accountants.

However, for the reporting year 2025, the UBA has implemented transitional relief to reduce the initial administrative burdens. The deadline for submitting the 2024 data has been extended to 15 June 2025, and the requirement for external verification has been suspended. Despite this, the UBA explicitly retains the right to conduct targeted audits and to demand documentation of reported quantities. Updated FAQs and guidance materials on product classification are currently being prepared and are expected to clarify several interpretation issues.

Manufacturers and importers remain fully liable for timely, complete and accurate reporting. Infringements may result in administrative fines of up to €10,000. The levy itself is assessed once a year by formal administrative notice, based on the reported volumes and the legally

defined rates per product category. Payment is due within one month of receipt of the notice.

According to the Federal government's budget estimates, the Single-Use Plastics Fund is expected to generate approximately €434 million annually. These funds will be distributed to municipalities to offset the costs of public waste collection, especially in parks, streets and other public areas. The first disbursements are scheduled for autumn 2025, covering waste management efforts for the year 2024.

### **C. Incentive-based participation fees under the Packaging Act**

The German Packaging Act (Verpackungsgesetz – VerpackG), which entered into force on 1 January 2019, establishes extended producer responsibility for packaging waste. It requires manufacturers and distributors of packaging to register with the Central Agency Packaging Register (Zentrale Stelle Verpackungsregister) and to participate in one of the so-called 'dual systems'. These private sector systems are responsible for the nationwide collection and recycling of household packaging. Participation is conditional on the conclusion of a licence agreement and the payment of fees based on the quantity and type of packaging placed on the market.

A key provision of the Act is § 21 VerpackG, which obliges the dual systems to offer financial incentives for the use of environmentally-friendly packaging materials. Specifically, the law promotes the use of recyclable packaging designs, recycled materials (recyclates), and renewable raw materials. The dual systems are also required to report regularly on the implementation of these incentives. In principle, this provision is intended to reward sustainable packaging design and to encourage ecological innovation throughout the value chain.

While § 21 VerpackG has sent an important regulatory signal, its implementation in practice has been limited. The main reason for this is the ongoing price competition between the dual systems, which hampers the development of differentiated fee structures. There is currently no binding standard to ensure that environmentally preferable packaging is consistently rewarded with lower participation fees.

In response, the new federal government (of the CDU/CSU and the SPD), formed in April 2025, has announced its intention to reform § 21 VerpackG. According to the coalition agreement, the government aims to improve the enforceability of ecological fee modulation and to prepare the German legal framework for alignment with the forthcoming EU Packaging and Packaging Waste Regulation ('PPWR'). This includes making environmental incentives more effective, transparent and standardised across the entire sector.

## Regional Taxes

In parallel to the federal and EU initiatives, several German municipalities have adopted or are considering local packaging taxes to address plastic waste in public spaces. These taxes typically apply to single-use food and beverage packaging provided by restaurants, take-away outlets and similar businesses.

The city of Tübingen has been a pioneer in this field. Since 1 January 2022, it has imposed a packaging tax at a rate of 0.50 Euro per disposable beverage container, disposable crockery and disposable food packaging and 0.20 Euro per disposable cutlery item, with an upper limit of 1.50 Euro per meal. The tax is levied by the retail outlets responsible for providing this disposable packaging and cutlery (e.g. snack bars, bakeries, petrol stations, etc.).

In November 2024, the Federal Constitutional Court upheld the legality of Tübingen's municipal packaging tax. The Court confirmed that such levies do not constitute federal consumption taxes, serve a legitimate regulatory purpose in waste prevention, and are compatible with the constitutional autonomy of municipalities. This decision has been widely seen as a green-light for similar local initiatives.

Nevertheless, in May 2025, the Bavarian state government prohibited its municipalities from introducing such taxes, citing concerns over economic burdens, regulatory fragmentation, and potential conflicts with state-wide waste policy. This move has sparked debate and highlights tensions between local environmental action and uniform state policy.

Other cities such as Freiburg and Constance are continuing with local tax models, supported by the Court's ruling. Yet Bavaria's stance may deter smaller municipalities. As a result, Germany's local packaging tax landscape remains fragmented and politically sensitive, pending further federal guidance.

## Conclusion / Outlook

Germany remains in a transitional phase in its regulation of plastic packaging. While a uniform national plastic tax is 'off the table' for now, the current legal framework is far from static. The Single-Use Plastics Fund will become fully operational in 2025, with increased scrutiny and audit capacity by the Federal Environment Agency. At the same time, reforms to the Packaging Act – particularly §21 VerpackG – are expected to further embed environmental incentives into the dual system.

Meanwhile, the Federal Constitutional Court's ruling has empowered municipalities, although state-level politics continue to shape local implementation.

Companies that manufacture, import or distribute packaging in Germany should actively monitor this fragmented but dynamic legal

environment – and prepare for potential changes at both the national and EU level, including through the forthcoming PPWR.

## Hungary

### Country overview

Under Act LXXXV of 2011 on Environmental Protection Product Charges, which entered into force on 1 September 2011, packaging products and other plastic products, and activities involving packaging products and other plastic products, may be subject to a product charge. It is called the environmental product charge ('**EPC**'). In addition, since 1 July 2023, the EPR system was implemented in Hungary by Government Decree 80/2023 (III.14) on the detailed rules of the extended producer responsibility system ('**EPR regulation**'). The EPR regulation covers products covered by the extended producer responsibility scheme ('**circular products**'), waste from circular products and related activities as defined in the EPR regulation. It extends the producer's financial and operational responsibility for a product in the post-consumer stages. It is important to note: the EPR system is very similar to the EPC system, and they have existed in parallel in Hungary since 1 July 2023 resulting in a double reporting obligation. However, the double reporting obligation for the following product flows that are subject to the EPR obligation has been abolished since 1 January 2025:

- › Batteries;
- › Electrical and electronic equipment;
- › Packaging (plastic carrier bags remain EPC obligatory products);
- › Tyres;
- › Paper used for advertising;
- › Office paper.

The National Tax Authority closed the product fee liability registers of the liable entity registered after 1 January 2025 for products no longer subject to product fees and of the transfer contracts notified for products in these categories *ex officio* on 31 December 2024.

However, it should be noted that the EPC obligation has not been completely abolished. For other petroleum products, other plastic products 'reinforced' with carrier bags and other chemical products, the obligation remains unchanged, and EPC reporting is still required and the EPC fee must be paid.

### Scope of tax / duty / charge / fee / contribution

The product charge applies upon: (a) the placement of packaging products and other plastic products in the market; (b) using packaging products and other plastic products for one's own purposes; or (c) entering packaging products and other plastic products into an inventory.

Other plastic products subject to the EPC are:

- › Artificial flowers, foliage, fruit and parts thereof, of plastics; articles thereof;

- › Plastic carrier bags.

The charge rates for other plastic products are as follows:

- › Plastic carrier bags (excluding plastic carrier bags made of biodegradable plastic) – HUF 1,900 – (or approximately 4.75 Euro) per kilogramme;
- › Plastic carrier bags made of biodegradable plastic – HUF 500 – (or approximately 1.25 Euro) per kilogramme;
- › Flowers, foliage and fruits made of plastics and related parts; articles made of artificial flowers, foliage or fruit – HUF 1,900 (or approximately 4.75 Euro) per kilogramme.

The amount of the extended producer's liability fee for plastic carrier bags for collective performance without fee modulation is set out in a ministerial decree.

#### **The EPR system:**

The EPR applies upon placing packaging products and other plastic products in the market.

Packaging products include:

All products made of materials of any kind used for holding, preserving, transferring, receiving, transporting or displaying goods, including all goods from raw materials to processed goods, and single-passenger goods used for the same purpose may be packaging, such as:

- › Consumer or primary packaging that constitutes the unit of sale to the consumer at the point of sale;
- › Collective or secondary packaging, comprising a defined number of sales units at the point of sale, if these units are sold to the consumer or if these units are used only for shelf stocking and the packaging can be removed from the product without altering its characteristics; and
- › Transport or tertiary packaging that facilitates the transfer, receipt and transport of consumer or collective packaging for protecting the goods from damage during physical transfer, receipt and transport, excluding containers used for road, rail, water and air transport.

Single-use plastic products include:

- › Food storage containers, i.e. food containers, such as boxes with or without a lid, intended for the storage of food that:
  - (a) are ready for immediate consumption 'on the spot' or to take away;
  - (b) are normally consumed from the container; and
  - (c) are ready-to-eat, i.e. do not require further preparation such as cooking, boiling or heating, including, for example, food containers used for quick meals or other ready meals, excluding beverage containers, plates and pouches, and packaging containing food;

- › Bags or packages made of flexible materials for the storage of food intended for immediate consumption from the bag or package as a ready-to-eat meal;
- › Beverage containers, i.e. containers used for the storage of liquids, such as beverage bottles, including their caps and lids, and composite beverage packaging, including caps and lids, of a capacity not exceeding three litres, except for glass or metal beverage containers with a plastic cap or lid;
- › Beverage containers, including their tops and lids;
- › Light-weight plastic carrier bags as defined in Article 3(1c) of Directive 94/62/EC of the European Parliament and of the Council of 20 December 1994 on packaging and packaging waste;
- › Wet wipes, i.e. pre-moistened cosmetic and household wipes;
- › Balloons, excluding balloons for industrial or other professional use and applications not sold to consumers;
- › Tobacco products with filters and filters placed on the market for use in combination with tobacco products;
- › Fishing gear.

The EPR fee rate depends on the type of plastic product or the profile of the taxable person involved, and so for:

- › Plastic packaging – HUF 219 (approximately 0.55 Euro) per kilogramme;
- › Single-use and other plastic product – HUF 113 (approximately 0.29 Euro) per kilogramme.

For products that are subject to both the EPC and the EPR fee, the legislation allows a deduction of the EPR fee from the EPC payable since 1 July 2023.

#### Exceptions

##### **For the EPC system:**

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

- › Depositing products subject to product charges into a product charge warehouse.

##### **For the EPR system:**

- › The EPR fee will not be payable: if the purchaser from the manufacturer liable to pay it declares that at least 60% of the purchased circular product is exported abroad, either separately or as a component or accessory of another product.
- › For the placing on the market of packaging made of reusable packaging material - except for the first domestic placing on the market of packaging made of reusable packaging material - if the reusable packaging material used for the creation of the packaging is registered in the National Waste Management Authority's register of reusable packaging material.

- › For the placing on the domestic market of packaging made of used packaging that is not included in the National Waste Management Authority's register of reusable packaging, if the packaging used to produce the packaging is placed on the market for the first time as part of packaging on the domestic market and the EPR obligation is fulfilled:
- › (a) by the user of the packaging material used for packaging; or
- › (b) by the person who first places it on the domestic market as the packaging's first placing on the market.

Party liable  
to pay tax /  
duty /  
charge / fee  
/  
contribution

#### **For the EPC system:**

The environmental product charge liability arises when the product subject to the product charge is placed on the market, used for one's own account or taken into stock.

The product charge is paid by:

- › 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.

In the EPC system, it is possible to transfer the liability from the original person who is liable to another person (typically the liable person's customer). This is called the contractual assumption of the fee and typically occurs when the goods subject to the EPC are sold abroad by the liable person's customer.

The EPC scheme under certain circumstances also allows for the possibility of another person reclaiming the EPC paid by the original liable person; typically, this is also possible in the case of a sale abroad of a product subject to the EPC.

#### **The EPR system:**

The EPR fee obligation essentially arises when the circular product is 'placed on the market' by the producer. For the purposes of the EPR scheme, it is important that 'placing on the market' means the first transfer of ownership of a circular product in Hungary, free of charge or for consideration, or its transfer from abroad to Hungarian households or other users as part of an electronic commercial service (distance selling). In addition, 'use for own purposes' is deemed to be placing on the market, as well as the removal of the product from a VAT warehouse or from a product fee warehouse to the territory of Hungary.

In the case of vehicles, producers can take on the EPR obligation from the manufacturer of a circular product that is a vehicle accessory or component, such as electrical and electronic equipment, (re-chargeable) batteries, and tyres. This requires a contract between the parties for the assumption of the fee.

Another case of exemption concerns the producer's fee-payment obligation. Under the legislation, the given producer does not have to

pay the EPR fee if its customer declares and verifies that at least 60% of the purchased circular product is delivered abroad, either separately or incorporated into another product.

#### Compliance obligations

##### **The EPC system:**

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 the TKORNY form).

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.

If the liable person is a polluter of a marginal quantity that is entitled to pay a flat-rate product charge, then it must submit a return to the Hungarian National Tax and Customs Administration within 20 days of the first month following the calendar year for which the product charge is due.

##### **The EPR system:**

From 1 April 2023, companies subject to the obligation and opting for collective fulfilment after the government decree has entered into force must register on the electronic platform operated by the concession company.

Companies subject to the decree must register with the Hungarian waste management authority. This registration should normally be applied for before starting the activity with the circular product.

The required parties must keep records with the data specified in the legislation, and must report data to the national waste management authority based on these records on a quarterly basis by the 20<sup>th</sup> day of the month following the given quarter.

The required companies must pay an EPR fee to the concession company each quarter based on an invoice issued by the concession company.

Invoice clauses familiar from the environmental product charge regulations are part of the EPR scheme too. The text that is generally used is '*The seller is liable for paying the extended producer responsibility fee*'.

Since 1 January 2025, an EPR debtor may amend the data in its quarterly reports for the reporting year once between 1 January and 30 April of the year following the reporting year, instead of once before 31 March.

#### Penalties

From 1 April 2025, Government Decree No 271/2001 (XII. 21.) determines the methods for calculating penalties for non-reporting or incorrect reporting of EPR data. The new waste management penalty is 50% of the EPR fee payable, instead of the previous fixed general penalty of HUF 200,000.

## Italy

Country overview	The plastic packaging tax, which was initially scheduled to enter into effect on 1 July 2020 (following several deferments) will not come into force until <b>1 July 2026</b> , unless possible additional postponements are adopted. The tax is expected to be charged at a rate of 0.45 Euro per kilogramme and will apply to single-use plastic manufactured goods ( <i>manufatti con singolo impiego</i> or ' <b>MACSI</b> '). The tax is governed by Article 1, paragraphs 634 to 658 of Law 160/2019 but the related implementing measures, which will set out the relevant operative details, have yet to be implemented, and, at present, only a draft version (circulated in 2021) is available.
Scope of tax / duty / charge / fee / contribution	The tax will apply to products that are intended for the 'containment, protection, handling or delivery of goods or foodstuffs' made using 'plastics consisting of organic polymers of synthetic origin' that are not designed for repeat usage. It is worth noting that Law 160/2019 states that single-use plastic products in the form of films, foils and strips will be subject to the tax. While the exact list of products that will be taxable will be set out in the implementing measures, items such as bottles, bags and food packaging made of polyethylene, Tetra Pak packaging, packaging made of expanded polystyrene and plastic caps will likely be covered by the tax. The tax will also be charged on semi-finished products, including pre-forms, made with the use (whether wholly or partly) of such plastics, used in the production of MACSI.
Exceptions	MACSI that are compostable and MACSI used for medicinal purposes are expected to be exempt from the tax. In addition, the tax will not be chargeable where a manufacturer directly exports the MACSI it produces to another MS or to outside the EU. The tax will also not be charged on plastics contained in MACSI that are derived from recycling processes.
Party liable to pay tax / duty / charge / fee / contribution	The party liable to the tax will be as follows: <ul style="list-style-type: none"> <li>› for MACSI manufactured in Italy, the business that manufactures the MACSI will be liable to the tax;</li> <li>› 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; and</li> <li>› for MACSI delivered to Italy from outside the EU, the person that imports MACSI will be liable to the tax.</li> </ul>
Compliance obligations	The 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. Anyone liable to the tax that is not resident in Italy must also appoint a (jointly liable) tax representative in Italy to handle its tax obligations.

Based on the draft implementing measures that are currently available, there might be further compliance obligations that will apply in connection with: (a) prior registration (including the filing of a technical report); (b) dedicated accounting fulfilments; and (c) prescribed information to be provided in invoices (depending on the specific circumstances).

## Luxembourg

**Country overview** Luxembourg currently has no finalised plans to fund the payment of its plastic levy obligation through the adoption of a national plastic tax. However, it is expected that a 'plastic tax' may be adopted within the next few years.

Nevertheless, Luxembourg has introduced VAT charged at the standard VAT rate of 17% on certain plastic bags that are distributed to customers.

## The Netherlands

**Country overview** The Netherlands currently has no finalised plans to fund the payment of its plastic levy obligation through the adoption of a national plastic tax. It previously levied a tax on packaging (including plastic packaging) from 1 January 2008 to 1 January 2013. The Dutch government recently has decided not to implement a 'plastic tax'.

Nevertheless, the Netherlands currently imposes a 'contribution' (which does not constitute a formal tax levied by the national government) on plastic packaging.

Moreover, in the coming years there will be a shift towards EPR (*Uitgebreide Producentverantwoordelijkheid*) and recycling of waste. When plastic single-use products are produced and imported then the EPR applies, as has been the case since 1 January 2023.

**Scope of tax / duty / charge / fee / contribution**

### **Waste management contribution**

The current contribution system is based on the now-abolished packaging tax system. An enterprise that:

- › introduces 50,000 kilogrammes or more of plastic packaging into the Dutch market; or
- › disposes of 50,000 kilogrammes or more of plastic packaging after its importation,

on an annual basis is liable to pay the contribution at the time of first introduction onto the Dutch market or at the time of importation (as the case may be).

The 50,000 kilogramme threshold does not apply to SUP .

The applicable contribution rates are as follows:

- › plastic packaging (dimensionally stable) – 1.22 Euro per kilogramme (excluding VAT);
- › plastic packaging (flexible shape) – 1.32 Euro per kilogramme (excluding VAT); and

A lowered tariff amounting to 0.015 Euro per kilogramme (excluding VAT) applies to re-usable packaging materials.

A reduced rate applies to plastic that could be recycled. The reduction starts from 0.2 Euro per kilogramme of plastic.

A surcharge amounting to 2.30 Euro per 1,000 pieces applies to SUP. Please note however that the surcharge for products that will be used *en route* will be lifted from 1 January 2026, except for packaging that will be filled on the spot.

Not enforcing the levy of the surcharge will be extended until 31 December 2025.

An enterprise qualifies for the lower rate of 0.015 Euro per kilogramme (excluding VAT) if the plastic packaging has a positive market value and can be properly sorted and recycled.

### **Extended Producer Responsibility**

When the EPR applies, an enterprise must help pay for the disposal of plastic litter. The law applies to single-use plastics often found in litter. The government sets a fixed price per single-use product brought onto the market; every time an enterprise sells such a product, it pays this fixed price. Currently, the fixed rate for SUP amounts to 2.30 Euro per 1,000 pieces (excluding VAT). This amount will be levied as an additional contribution to the normal waste management contribution for packaging. Separate rules apply to several product groups.

Besides these fixed prices, a company must encourage customers to prevent littering by informing them that the product is non-degradable and will cause harm to the environment, if they do not dispose of it in the correct way.

As noted, the surcharge for products that will be used *en route* will be lifted from 1 January 2026, except for packaging that will be filled 'on the spot'.

### Exceptions

#### **Waste management contribution**

An enterprise that on an annual basis: (a) introduces less than 50,000 kilogrammes of plastic packaging into the Dutch market; or (b)

disposes of less than 50,000 kilogrammes of plastic packaging after its importation, is not liable to pay the contribution.

Additionally, a special contribution regime may apply to an enterprise that markets commercial packaging on an almost exclusive basis, subject to satisfying the relevant qualifying conditions. If a waste management contribution was paid earlier in the chain, then a refund for indirect export may be requested.

**Extended Producer Responsibility**

An enterprise that produces sanitary towels and/or tampons must comply with the EPR to encourage customers to avoid littering. This enterprise does not have to pay contributions for cleaning up litter and collecting waste.

There will also be EPR for fishing equipment.

This EPR also applies to cigarette filters. The tariff of the fee amounts to EUR 4.35 (excluding VAT) per 1,000 pieces of cigarette filter.

Party liable to pay tax / duty / charge / fee / contribution

**Waste management contribution**

An enterprise that meets or exceeds the 50,000 kilogramme threshold on an annual basis is liable to pay the contribution. This also applies if someone has a company in another country and sells directly (online) to Dutch consumers.

**Extended Producer Responsibility**

An enterprise that produces disposable plastic products.

Compliance obligations

**Waste management contribution**

An enterprise that meets or exceeds the 50,000 kilogramme threshold on an annual basis must register with Verpact: [www.verpact.nl](http://www.verpact.nl) to use the Pack.Tool. Thereafter, it must prepare and submit quarterly and annual statements in the Pack.Tool portal. The quarterly statements are reconciled with the annual statements and, where necessary, adjustments are made to these statements.

**Extended Producer Responsibility**

An enterprise that produces a product to which the EPR applies must report on an annual basis to *Rijkswaterstaat* how it is meeting the EPR obligations.

**Portugal**

Country overview	<p>The State Budget Law for 2024 (Law no. 84/2023, of 29 December) introduced major changes to the regime of the contribution on single-use packaging used in ready-to-eat meals.</p> <p>In fact, the State Budget Law for 2024 extends the scope of this contribution to all single-use packaging used in ready-to-eat meals, beyond those made of plastic and aluminium (regardless of the type of packaging material used).</p> <p>In addition, since 1 January 2024 this contribution has been reduced to 0.10 Euro per package, instead of the previous 0.30 Euro per package. This reduction is coupled with the obligation for economic agents in the commercial chain to pass on the economic burden of the contribution on single-use packaging to the final consumer, by increasing the price of packaging by no less than 0.20 Euro.</p> <p>Furthermore, the State Budget Law for 2024 exempts from this contribution single-use packaging that is fully recyclable, mono-material and containing, on average, at least 25% recycled materials, which is in compliance with food safety requirements. The State Budget Law for 2024 foresees that the regulation on packaging manufacturing materials and the definition of the Combined Nomenclature codes for single-use packaging will be defined by Ministerial Order. This Ministerial Order has not yet been published.</p> <p>For the year 2025, and in the absence of legislative changes, the regime established by the State Budget Law for 2024 remains in force.</p>
Scope of tax / duty / charge / fee / contribution	<p>The contribution will be levied on the production, importation or acquisition from another MS or from the Autonomous Regions of Azores and Madeira of single-use packaging used in ready-to-eat meals.</p> <p>For the purposes of this contribution, a ready-to-eat meal will include a meal that:</p> <ul style="list-style-type: none"> <li>› is cooked or prepared either at the point of sale to the final consumer or in another establishment;</li> <li>› is ready for immediate consumption without further preparation;</li> <li>› has been packaged in the establishment or place of sale; or</li> <li>› is made available for consumption outside the meal supplier's premises through a transfer of goods (i.e. this does not cover a restaurant or catering service that allows the immediate consumption of meals on its premises), including a take-away or drive-in service or home-delivery service.</li> </ul>
Exceptions	<p>The contribution will not be levied on single-use packaging that:</p> <ul style="list-style-type: none"> <li>› contains ready-to-eat meals that have not been packaged at the point of sale;</li> <li>› is made available in the context of non-sedentary catering or drinking activities); or</li> <li>› is made available through an automatic vending machine for the supply of ready-to-eat meals.</li> </ul>

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;
- › used for social or humanitarian purposes; or
- › fully recyclable, mono-material and containing, on average, at least 25% recycled materials.

The exemption also applies to a sale made to another economic operator that subsequently exports or dispatches the single-use packaging.

Party liable to pay tax / duty / charge / fee / contribution

The contribution will be paid by:

- › a producer or importer of single-use packaging with a head office or permanent establishment ('PE') in mainland Portugal;
- or
- › a purchaser of single-use packaging from suppliers with a head office or PE in another Member State, or in the Autonomous Regions of Azores and Madeira.

Economic agents in the commercial chain who are liable to pay the contribution must pass the economic burden of the contribution to the final consumer, by increasing the price of increasing the price of packaging by no less than 0.20 Euro.

Compliance obligations

The contribution is assessed on a quarterly basis. A taxable person will be notified of the assessment of the contribution by the 15<sup>th</sup> day of the month of the globalisation (i.e. the month following the quarterly reporting period), in the reserved area of the excise duties ('IEC') platform on the Portuguese Tax and Customs Authorities' website. The contribution must be paid within 15 days of the day of the second month following the quarter of the calendar year to which the assessment relates. As an example, if the e-DIC (regarding releases for consumption of single-use packaging relating to the first quarter of 2025) is submitted by 5 April 2025, then the assessment of the contribution is electronically and automatically notified by 15 April 2025 and the contribution should be paid by 15 May 2025.

## Romania

Country overview

Following the Government Emergency Ordinance 196/2005 (with subsequent amendments), which entered into force in 2006, a contribution is chargeable on certain plastic items. Separately, an ecotax is applied to certain transport bags (including plastic bags) made of non-biodegradable materials.

Scope of tax / duty / charge / fee

A contribution of 2 RON (or approximately 0.40 Euro) per kilogramme is levied for the difference between the amount of packaging waste corresponding to the minimum recovery or incineration objectives in

/ contribution	<p>incineration plants and the amount of packaging waste entrusted for recovery or incineration in incineration plants.</p> <p>Additionally, an ecotax of 0.15 RON (or approximately 0.03 Euro) per piece is applied to transport bags (including plastic bags). The ecotax must be distinctly set out on sales documents and its value must be displayed in a visible location at the point of sale to inform consumers of the amount of ecotax that is payable.</p>
Exceptions	<p>There are no exemptions available for the contribution. As for the ecotax, transport bags manufactured from materials that comply with the requirements of SR EN 13432:2002 are exempt.</p>
Party liable to pay tax / duty / charge / fee / contribution	<p>The party liable to pay the contribution is the economic operator that:</p> <ul style="list-style-type: none"> <li>› introduces into the national market packaged goods (for the primary, secondary and tertiary sectors any packages used for packaged goods);</li> <li>› distributes for the first time on the national market packages for sale; and</li> <li>› professionally rents packages (in any form).</li> </ul> <p>The ecotax is collected from the economic operator that introduces such sales packages into the national market – i.e. producers of packages (for packages produced in Romania) and distributors of packages (for packages acquired from outside Romania).</p>
Compliance obligations	<p>All economic operators liable to pay the contribution and/or ecotax must register with the Environment Fund Administration ('EFA').</p> <p>The quantities of packages introduced into the national market must be reported to the EFA on a monthly basis. The report must be made within 25 days of the first month following the month for which the quantities are required to be declared. Contributions are payable to the EFA on an annual basis. Contributions must be paid to the EFA within 25 days of the first month following the calendar year for which the contribution is due.</p> <p>The ecotax payable must be declared and paid to the EFA on a quarterly basis and within 25 days of the first month following the quarter for which the ecotax is due.</p> <p>A new compliance obligation has been introduced in Romania. Thus, all producers, traders or importers of beverages in Romania are required to register in the Guarantee-Return System database (<a href="http://www.returosgr.ro">www.returosgr.ro</a>). Otherwise, these entities could pay fines up to 50,000 RON (10,000 Euro) or they may have their activity temporarily suspended.</p>

## Slovenia

Country overview	<p>The general Environmental Protection Act (<i>Slovene: Zakon o varstvu okolja – ZVO-2</i>) sets out the basic principles of environmental protection, environmental protection measures, environmental monitoring and information on the environment, economic and financial</p>
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instruments for environmental protection, public services for environmental protection and other issues related to environmental protection.

Based on the Environmental Protection Act, domestic Regulations have been adopted to set the limits and special rules for plastic products/waste.

Under the Regulation on the Environmental Tax on Packaging and Waste Pollution (*Slovene: Uredba o okoljski dajatvi za onesnaževanje okolja zaradi nastajanja odpadne embalaže*) a tax is chargeable on all types of packaging material (including plastic packaging) and grave candles.

The Regulation on Packaging and Packaging Waste (*Slovene: Uredba o embalaži in odpadni embalaži*) lays down the rules and conditions for the production and distribution of plastic packaging, as well as the rules for the management of packaging waste. There is a mandatory annual reporting of packaging waste for the previous calendar year, which can be made in written or electronic form.

The Act on the Prohibition of Placing Certain Single-Use Plastic Products on the Market in the Republic of Slovenia (*Slovene: Zakon o prepovedi dajanja nekaterih plastičnih proizvodov za enkratno uporabo na trg v Republiki Sloveniji -ZDPPEUT*) is also in force. In accordance with the EU's SUP Directive 2019/904 of 5 June 2019, it reduces the impact of certain plastic products on the environment and on human health. It prohibits the placing of oxo-degradable plastic and single-use plastic products on the market. Although the Act does not mention any new environmental duty, it does provide a fine to be imposed on a manufacturer for non-compliance.

Scope of tax / duty / charge / fee / contribution	Under the Regulation on the Environmental Tax on Packaging and Waste Pollution, the tax is levied on a packer or acquirer (including an importer) of packaged goods and a producer or acquirer of (unfilled) packaging at the rates of 33.38 Euro per annum per taxpayer and 0.0017 Euro per environmental pollution unit. Specifically, the environmental pollution unit for plastic packaging is 300 units per kilogramme.
Exceptions	<p>A packer or acquirer is exempt from environmental tax if:</p> <ul style="list-style-type: none"> <li>› the amount of packaging sold or used does not exceed 15,000 kilogrammes per annum;</li> <li>› the packaging is recyclable; or</li> <li>› the packaging has a long lifespan.</li> </ul> <p>However, the exemption does not apply if the packaging sold or used is produced using polyvinylchloride as a material.</p>
Party liable to pay tax / duty /	A packer or acquirer (including an importer) of packaged goods, or a producer or acquirer of (unfilled) packaging, is liable to the tax.

charge / fee  
/  
contribution

**Compliance obligations** 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, which is:

- › for 1 January to 31 March: 30 April;
- › for 1 April to 30 June: 31 July;
- › for 1 July to 30 September: 31 October; and
- › for 1 October to 31 December: 31 January.

## Spain

**Country overview** On 1 January 2023, a tax on non-reusable plastic packaging products, as part of a broader waste and contaminated soils legislative package (7/2022, 8 April Law on Waste and Contaminated Soils for a Circular Economy), entered into force in Spain. The law transposes into Spanish law, among other things, the EU SUP Directive and is intended to discourage the production and use of non-reusable plastic products by imposing a tax on non-reusable plastic products at the rate of 0.45 Euro per kilogramme of non-reusable plastic packaging and an additional tax on waste incineration and disposal in landfills.

While no substantial changes to the tax rate or structure have been announced for 2025, the Spanish government has indicated that it will review the tax's effectiveness in reducing plastic waste. Adjustments to the tax rate or scope may be considered in future years based on this review.

**Scope of tax / duty / charge / fee / contribution** The tax is levied on the manufacture, import and intra-EU acquisition of non-reusable plastic packaging, semi-finished plastics that are used in the manufacturing of the packaging (for example, pre-forms or thermoplastic foils), and any plastics that are used for the closing, commercialisation or presentation of single-use plastic packaging. For the purposes of the tax, 'reusable packaging' will refer to packaging designed for multiple uses throughout its life-cycle.

**Exceptions** The following types of non-reusable plastic packaging will be excluded from the tax's scope or will be exempt:

- › recycled plastic, which is plastic that has already been under a chemical process and is already recycled;
- › 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;
- › the manufacture, import or intra-EU acquisition of packaging made with less than 5 kilogrammes of non-reusable plastic packaging in one month;

- › non-reusable plastic packaging that is directly exported by a manufacturer to another Member State or outside the EU;
- › non-reusable plastic that has been destroyed or rendered unsuitable for use prior to the completion of the manufacturing process; and
- › the manufacture, import or intra-EU acquisition of paints, stains, lacquers and adhesives intended to be incorporated into products falling within the tax's scope.

Businesses must provide certification of the recycled content in their packaging to qualify for tax reductions or exemptions.

Party liable to pay tax / duty / charge / fee / contribution

The manufacturer, importer or intra-EU acquirer of non-reusable plastic packaging is liable to the tax.

Compliance obligations

Plastic tax compliance obligations are different depending on the activity carried out in Spain.

A taxpayer who carries out intra-community acquisitions of plastic envelopes in Spain is obliged to register with the tax's local registry. Once they are registered, 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.

A manufacturer of non-reusable plastic packaging will be required to register with the tax's local registry. Once they are registered, 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. Recently, the Tax Agency has stated that it is necessary to include a breakdown of the acquisitions made in this register, excluding the possibility of making a summary entry.

Importers do not have the obligation to register or an accounting obligation. They will have to pay the plastic tax in the customs department through the customs agent.

Where the taxpayer is a non-established entity in Spain, it will be required to appoint a local tax representative with the Spanish Tax Administration Agency for the purposes of complying with the applicable rules.

Finally, the law includes an obligation for a manufacturer, in the first sale or delivery of the products subject to the tax, to charge the amount of tax accrued and include in its invoice the following information: (a) the amount of tax accrued; (b) the amount of non-reusable plastic contained in the product (in kilogrammes); and (c) the applicable exemptions, if any, and the weight of the plastic. In all other cases, upon the purchaser's request, the person delivering or selling the products should state these details in the invoice or in a separate certificate.

The failure to comply with these obligations will result in penalties that will range between 75 Euro up to 150% of the amount that would have been owed.

**Sweden**

Country overview Sweden currently has no finalised plans to fund the payment of its plastic levy obligation through the adoption of a national plastic tax.

**Switzerland**

Country overview Switzerland currently has no plans to introduce a national 'plastic tax'.  
On 1 September 2020, the Environment Committee of the Swiss National Council (i.e., the lower house of the Federal Assembly of Switzerland, Switzerland's legislative body) passed a motion calling for the Federal Council (i.e. Switzerland's executive body) to introduce a tax on disposable plastic products with packaging containing less than 25% recycled material by 2025. However, in March 2021, the Environment Committee of the Council of States (i.e. the Federal Assembly's upper house) rejected the legislative initiative. There is currently no indication that a 'plastic tax' will be adopted in Switzerland in the near term.

**United Kingdom**

Country overview The Plastic Packaging Tax Act 2022 came into force on 1 April 2022, and from 1 April 2025 is charged at a rate of 223.69 GBP per tonne of plastic packaging (being previously 217.85 GBP as at 1 April 2024). The tax is designed to incentivise businesses to use substantively recycled plastic (as opposed to virgin plastic) in the manufacture of plastic packaging, stimulate recycling and reduce plastic waste. In terms of its fiscal impact, the tax raised 276 GBP million in the financial year that ended in April 2023 for the UK Exchequer.

Scope of tax / duty / charge / fee / contribution The tax applies to plastic packaging manufactured in or imported into the UK that contains less than 30% recycled plastic. In 2024, the UK Government published responses from a public consultation on the use of a mass balance approach within the PPT regime to determine the amount of chemically recycled plastic contained in plastic packaging components. As a result, the UK Government will allow the use of a mass balance approach, with a further consultation to come on detailed legislation and an implementation date. This should mean that more chemically recycled plastic will be able to be classified as recycled content under the UK PPT regulations, and count towards the 30% recycled content threshold for exemption under the regime.

Plastic packaging is packaging that is predominantly plastic by weight. In other words, packaging that contains multiple materials but contains

more plastic by weight than any other single material is plastic packaging for the tax's purposes.

Imported plastic packaging is liable to the tax irrespective of whether the packaging is filled (i.e. packaging that already contains goods, such as plastic bottles filled with liquid) or is unfilled.

Exceptions

A tax exemption exists for the following types of plastic packaging irrespective of the actual amount of recycled plastic that such packaging may contain:

- › plastic packaging manufactured or imported for use in the immediate packaging of a medicinal product (i.e. a 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; and
- › components that are permanently designated or set aside for use other than for a packaging use.

The payment of the tax on plastic packaging that is expected to be exported within 12 months from its manufacture or importation into the UK is deferred, and only becomes payable if the export does not take place. This relief can be claimed by both manufacturers and importers of plastic packaging.

A tax credit is available where plastic packaging (either imported or manufactured), on which tax has been paid, is subsequently exported.

Furthermore, there are three categories of products that are not chargeable to the tax because these products are specified as not being classed as a packaging component:

- › where the packaging function is secondary to the storage function (such as toolboxes, first aid boxes, glass cases, DVD cases, etc.);
- › where the packaging is an integral part of the goods (such as inhalers, tea bags, printer cartridges, etc.); and
- › where the product is designed primarily to be reused for the presentation of goods (such as sales displays, shop fittings, etc.).

Party liable to pay tax / duty / charge / fee / contribution

For plastic packaging manufactured in the UK, the business that performs the last substantial modification before the packing or filling process is the entity that is liable to the tax.

As for plastic packaging imported into the UK, the business that imports plastic packaging components that have already undergone their last substantial modification is liable to the tax. HMRC, the UK tax authority, expects businesses to undertake due diligence on their supply chain to identify which party is liable for the tax, as there may be a joint and

several liability for unpaid tax in the supply chain if it is unpaid by another party.

In this respect, any process that changes the shape, thickness, weight or structure of a packaging component is regarded as a substantial modification.

Manufacturing processes of blowing, cutting, labelling and sealing are not classed as substantial modification for the purposes of the Plastic Packaging Tax regulations.

Importers of plastic packaging Businesses can import certain types of reusable packaging into the UK using the Temporary Admission procedure, which will not be subject to the Plastic Packaging Tax ('PPT'). The relief applies to goods that are temporarily imported into the UK or are moved from Great Britain into Northern Ireland and are used for up to 2 years or more, before being re-exported.

Compliance obligations *Registration*  
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 (i.e. the retrospective test), or if it expects to manufacture or import at least 10 tonnes of plastic packaging in the next 30 days (i.e. the prospective test). A manufacturer or importer of less than 10 tonnes of plastic packaging is not liable for registration.

For the purposes of determining whether the registration threshold has been exceeded, the weight of plastic packaging that contains at least 30% or more recycled plastic, including some of the exempt plastic packaging (such as packaging used on a medical product and packaging that is permanently designated or set aside for use other than for a packaging use), must also be counted towards the registration threshold. Plastic packaging that does not count towards the registration threshold includes transport packaging on imported goods and that used for stores on international journeys. If the registration conditions are met, then registration is required even if a business's plastic packaging is not chargeable (for example, because it contains more than 30% recycled plastic) and it is not required to pay the tax.

#### *Return filings*

Upon registration, the business is required to file quarterly tax returns with the HMRC. The returns must be submitted and tax paid by no later than the last working day of the first month following the end of the accounting period being reported.

#### *Deregistration*

A business must deregister if it is no longer liable for PPT by submitting an online request for HMRC to deregister.

A final PPT tax return for the period up to the deregistration date must be submitted and any tax due must be paid no later than the last working day of the month following the end of the accounting period the business is reporting.

All records must be kept up to the deregistration date for a further 6 years.

#### *Amendment to the PPT returns*

If a submitted return includes incorrect information, then it should be corrected as soon as possible and within 4 years of the original return's due date.

#### *Record keeping*

Key documentation and evidence should be maintained on file in a case of an HMRC audit and include documents provided from the manufacturer of the plastic packaging, or evidence that proves that the business concerned (or a competent third-party) has a robust supply chain audit that can provide this evidence, such as production specification, contracts, and production.

#### *Creating invoices*

Businesses are encouraged to make the PPT paid visible to their customers, but are not required to include a statement on invoices that PPT has been paid (this was originally planned to be introduced but HMRC have confirmed in their guidance that this will not be mandatory).

#### *Penalties*

HMRC introduced a new penalty regime specific to UK PPT reporting failures in 2023, and also published associated guidance. The regime includes penalties relating to a failure to register, late registration, a failure to submit a return, the late submission of returns, late payment of amounts included in returns, errors in returns, documentary failures and other administrative failures.

#### Client Experience

We have seen an increased number of clients in the UK seeking advice on PPT, primarily around interpretation of the rules, data collection and manipulation and where HMRC have requested site visits.

We view the introduction of the PPT specific penalty regime, and the associated HMRC guidance, as a signal of a move from HMRC's initial educational period when the regime was first introduced, to an enforcement period for the tax, and anticipate that HMRC will be taking a less accommodating approach towards businesses that have not been engaged with or it remain non-compliant.

Businesses who have a presence in the UK should review their supply chain(s) and determine whether any registration is required and keep appropriate underlying records, to ensure they can demonstrate compliance in the event of scrutiny from HMRC.

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