

Voluntary Report – Voluntary - Public Distribution

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Report Name: Spanish Tax on Non-Reusable Plastic Packaging Enters into Force

Country: Spain

Post: Madrid

Report Category: Exporter Guide, Food Processing Ingredients, Food Service - Hotel Restaurant Institutional, Retail Foods, Competitor, Export Promotion Programs, Honey, Market Development Reports, Market Promotion/Competition, Product Brief, Promotion Opportunities, Sales Mission Evaluation, Snack Foods, Trade Show Announcement, Trade Show Closing, Trade Show Evaluation, FAIRS Subject Report

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Report Highlights:

As of January 1, 2023, Spain implemented a special tax on non-reusable plastic packaging that also applies to imported food products. For imports, payment of the tax is the responsibility of the importer, although third country manufacturers must provide their Spanish buyers with information regarding the amount of non-recyclable plastic packaging used in their products' packaging. This report provides guidance to U.S. companies interested in exporting intermediate or consumer-oriented plastic-packaged agricultural products to Spain.

Disclaimer: This report was prepared by the Office of Agricultural Affairs of the USDA/Foreign Agricultural Service for Spain and Portugal for U.S. exporters of domestic food and agricultural products. While every possible care was taken in the preparation of this report, information provided may not be completely accurate because policies have changed since its preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to confirm requirements with local authorities, before any goods are shipped.

FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE IMPORTING COUNTRY RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

Special Tax on Non-Reusable Plastic Packaging

[Law 7/2022](#) law aims at reducing the impact of certain plastic products on the environment. Among the fiscal measures to promote a circular economy, this law introduces a special tax on non-reusable plastic packaging that entered into force on January 1, 2023. Detailed information on implementation of this tax is located on the [Spanish Treasury Website](#) (Spanish language only).

Scope: The Spanish tax on single-use plastics includes the manufacture, import, or intra-community acquisition of single-use plastics containers. It includes all non-reusable containers containing plastic or their non-reusable portion of plastic packaging. The tax applies throughout the entire Spanish territory.

- **Non-liability** (Article 73, [Law 7/2022](#)): The manufacture of those products that, falling under the scope of the tax, are intended to be sent to a territory other than the one of application of the tax are not subject to the tax. The effectiveness of this non-liability will be conditioned by the accreditation of departure from the territory. Likewise, also not subject to this tax include the manufacture, import or intra-community acquisition of containers, being able to perform the functions of containment, protection, and handling of merchandise, that are not designed to be delivered together with the product.
- **Exemptions** (Article 75, [Law 7/2022](#)): The manufacture, import, or intra-community acquisition of single-use plastics containers¹:
 - intended for food for special medical purposes.
 - Intended for infant formulas
 - Plastic rolls used in bales or bales for silage of fodder or cereals for agricultural or livestock use are exempted from this tax.
 - Weight of non-recycled plastic does not exceed 5 kilograms per month.

¹ When any of the exemption conditions apply, the amount of non-recycled plastic must still be declared in box 47 of the Single Administrative Document (SAD) (expressed in Kilograms).

- **Tax Settlement:** In the case of imports, the special tax will be fulfilled along with import duties obligations, regardless of whether the import is subject to additional import duties or not. When importing to Spain through other EU Member States, intra-EU plastic tax acquisition provisions apply (Articles 74 and 82, [Law 7/2022](#)).
- **Amount:** The tax amounts to 45-euro cents per kilo of non-recycled plastic. Those products composed of more than one material will only be taxed by the amount of plastic they contain.
- **Deductions:** Importers can deduct from the amount of the tax the installments corresponding to products sent by the obligated party (or by a third party in its name) outside the territory of application of the tax.
- **Obligated parties:**
 - **Foreign Manufacturers:** Third country manufacturers need to provide their Spanish buyers with information regarding the amount of non-recyclable plastic packaging used in their products' packaging. In case of packaging consisting or containing a portion of recycled plastic:
 - During 2023, a manufacturer's responsible declaration including the amount of recycled plastic (in kilograms) contained is acceptable.
 - As of 2024, a recycled plastic certificate² certifying the amount of recycled plastic from each product's manufacturer will be required to be exempted from paying the tax. In the case of products manufactured outside the EU, the certifying entity must be accredited by an entity with whom the National Accreditation Entity in Spain ([ENAC](#)) has a recognition agreement.
 - **Importer:** For imported products, the obligation of paying the tax falls on the importer. Imports should mark key "1PL" in the Single Administrative Document (SAD), among other customs clearance items as appropriate, and indicate the amount of non-recycled plastic (expressed in kilograms). In the absence of information on the amount of non-recycled plastic provided by the foreign manufacturer, the importer must declare the amount of non-recycled plastic present in the shipment's packaging.

Potential Trade Impacts

Sustainable packaging regulations are being rapidly implemented in the EU and have the potential to impact U.S. agricultural trade. EU and Member States regulatory proposals can affect U.S. exports of consumer-oriented products to the EU, especially those using plastic in their packaging. At this time, Spain is the only Member State in which a tax like this has been implemented. Exporters should work with their importing partners to verify the full set of import requirements, who are normally best equipped to confirm requirements with local authorities, before any goods are shipped.

² Under UNE-EN 15343:2008 standard on "recycled plastics, traceability and conformity assessment of plastic recycling and recycled content".

Annex I. Regulatory Framework

The European Union (EU) has longstanding rules on food packaging that date back to 1994 with [Council Directive 94/62/EC](#) that require EU Member States to introduce systems for reuse, recovery, and recycling of packaging materials. [Council Directive 94/62/EC](#) provides measures aimed at limiting the production of packaging waste and promoting recycling, reuse, and other forms of waste recovery. This Directive on packaging and packaging waste was transposed to Spanish Law by [Law 11/1997](#) (Spanish language only). [Directive 2018/851](#) on waste, the so-called Single Use Plastic (SUP)³ Directive ([Directive \(EU\) 2019/904](#)), and [Directive 2018/852](#) on packaging and packaging waste are the EU regulatory basis for Member State level legislation.

In Spain, [Law 7/2022](#) on waste and contaminated soils transposed [Directive 2018/851](#) on waste, and partially transposed [EU Directive 2019/204](#) on single use plastic. [Law 7/2022](#) also updates the current regulations on waste and contaminated soils contained in [Law 22/2011](#). Among other measures, such as Extended Producers Responsibility (EPR), [Law 7/2022](#) introduced a special tax on non-reusable plastic packaging. Additional information regarding this tax implementation in [Ministerial Order HFP/1314/2022](#). Forms and practical implementation details are available in the [Spanish Treasury Website](#) (Spanish language only).

Attachments:

No Attachments.

³ For further background on Single Use Plastics, please see GAIN Report: [European Union Single Use Plastics Directive Enters into Force](#).