

MAROSA

# Spanish Plastic tax



# Agenda

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1. ABOUT MAROSA
2. TAXABLE EVENT AND SCOPE OF THE TAX
3. ADMINISTRATIVE OBLIGATIONS
4. STEP BY STEP SOLUTION



MAROSA VAT COMPLIANCE

# Who we are?



# Who is Marosa?

Marosa is an European tax technology firm. We help businesses going abroad with our centralized VAT compliance solution. Our focus:



TALENT



EXPERIENCE



LOCAL  
NETWORK



TECHNOLOGY



## About [Pedro Pestana](#)

[Pedro Pestana](#) has 14 years of experience in VAT compliance in Europe and Asia-Pacific. He participated in setting up the big 4 compliance centers in London and Singapore. He is the author of a comprehensive manual on European VAT compliance and several articles about European VAT.



# Our technology: VATify



Performance dashboard

Tax Calendar & Return tracker

| VAT returns |         |      |          |                         |                  |        |        |            |                 |
|-------------|---------|------|----------|-------------------------|------------------|--------|--------|------------|-----------------|
| + Filters   |         |      |          |                         |                  |        |        |            |                 |
| Export      |         |      |          |                         |                  |        |        |            |                 |
| COMPANY     | COUNTRY | YEAR | PERIOD   | VAT RETURN              | STATUS           | JUNIOR | SENIOR | START DATE | SUBMISSION DATE |
| Demo Marosa | DE      | 2021 | October  | VAT - Monthly           | Finished         |        |        | 10/01/2022 | 10/01/2022      |
| Demo Marosa | DE      | 2021 | December | VAT - Monthly - Corr.   | Not submitted    |        |        | 10/01/2022 |                 |
| Demo Marosa | ES      | 2021 | Q4       | VAT - Quarterly - Corr. | Not submitted    |        |        | 10/01/2022 |                 |
| Demo Marosa | FR      | 2021 | December | VAT - Monthly - Corr.   | Not submitted    |        |        | 10/01/2022 |                 |
| Demo Marosa | DE      | 2021 | November | VAT - Monthly           | Pending approval |        |        | 10/01/2022 |                 |
| Demo Marosa | FR      | 2021 | October  | VAT - Monthly           | Started          |        |        | 10/01/2022 |                 |





Spanish plastic tax

# Spanish plastic tax





# What is taxed?



MANUFACTURING



IMPORTS



INTRA-COMMUNITY ACQUISITIONS



Non-recycled plastic  
packaging



# What is plastic packaging?



## Must be **plastic**

Not reusable

Material composed of a polymer as defined in Article 3.5 of Regulation (EC) No 1907/2006



## Must be **packaging**

Any product to contain, protect, handle, distribute or wrap goods, at any stage of the manufacturing.

Or any other item meant to have the same function.





# What is plastic packaging?



# Problem with mixed products: Certificates

Where  
there is a:  
mix of  
recycled  
and non-  
recycled  
materials

Until  
31/12/2023



Supplier can certify

As from  
01/01/2024



Official certificate as  
per UNE-EN  
15343/2008.



# Tax rate

## Taxable base

**Kilograms** of non-recyclable plastic packaging

## Tax rate

**0.45 € per Kilogram** of product subject to tax



# Mechanics of the recharges



Manufacturer

First supply  
Or prepayments

Plastic tax amount  
Split on invoices



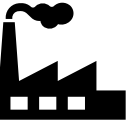


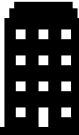
Trader

Imports  
IC-acquisitions  
Local purchases+  
Local sales

Plastic tax recharged  
as cost (no Split on  
invoices)



# Spanish plastic tax: Mechanics of the tax

|   |                | Invoice                             | P. Tax Nr                           | Payment | Returns                             | Books                               | Refunds |
|---|----------------|-------------------------------------|-------------------------------------|---------|-------------------------------------|-------------------------------------|---------|
|    | Manufacture    | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Return  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Return  |
|    | Import         | <input type="checkbox"/>            | <input type="checkbox"/>            | SAD     | <input type="checkbox"/>            | <input type="checkbox"/>            | A22     |
|    | IC-acquisition | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Return  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Return  |
|  | Local purchase | <input type="checkbox"/>            | <input type="checkbox"/>            | Invoice | <input type="checkbox"/>            | <input type="checkbox"/>            | A22     |



# Exemptions



Packaging and raw materials **used in medicines, sanitary products**, food for medical purposes and nursing foodstuff.



**IC-Acquisitions** of products **shipped abroad or destroyed** before the due date to submit next plastic tax return



Imports or IC-acquisitions where the total plastic weight during the Reporting period **does not exceed 5 kilograms**



**Manufacturing, imports or IC-acquisitions** of plastic products when they are **not used to produce packaging subject to the tax**



# Deductions-Refunds in Plastic tax return



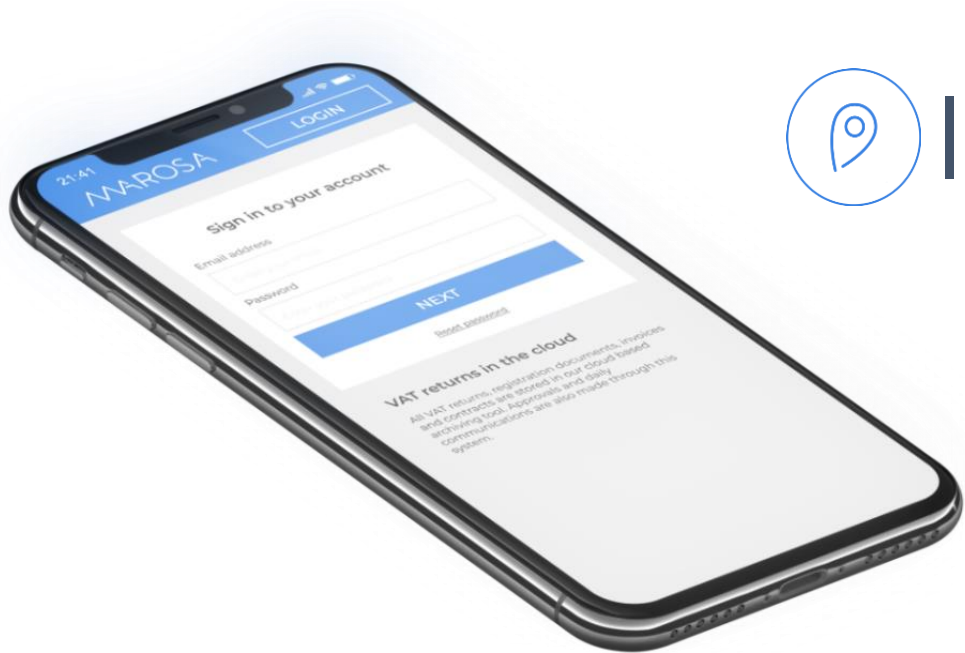
**IC-acquisitions:** Products shipped abroad when the plastic tax return deadline has passed



**IC-acquisitions:** Destroyed or not usable products after they arrive to Spain.



**Manufacturer:** Returned products to the manufacturer provided the tax has also been returned to the client (eg. Credit note)



# Refunds outside Plastic tax return

## Imports

Products were **shipped abroad**  
Products can **no longer be used**  
Products were **destroyed**

## Local purchases

Products **shipped abroad**  
Products used for packaging in the **medical sector**, sanitary foodstuff and other medical use.  
Products that **become reusable**



# Questions in the right order



1. Is it **reusable**?
2. Is it **recycled**?
3. Is it **mixed**?
4. Is there a **taxable event**: Manufacture, Import and IC-acquisition?
5. **Subject to tax**?
6. **Exemption**?
7. **Deductions**?
8. Administrative **obligations**?

Spanish plastic tax

# Compliance obligations



# Plastic tax compliance obligations



GET A PLASTIC TAX NR  
AND APPOINT A  
REPRESENTATIVE



KEEP BOOKS OF  
PRODUCTS UNDER  
PLASTIC TAX



SUBMIT TAX RETURNS  
MONTHLY/QUARTER



ISSUE COMPLIANT  
INVOICES (3 new data  
fields)



IMPORTERS ONLY NEED TO MAKE THE PAYMENT AT CUSTOMS

# Fiscal representative



Only due by foreign companies.



Requires separate registration



Audits and questions raised



Different from customs representative





# Administrative obligations



Plastic tax returns are simple. Only 6 boxes

| LIQUIDACIÓN                   |  |
|-------------------------------|--|
| Cantidad (1)                  |  |
| Base imponible (2)            |  |
| Cuota íntegra (3)             |  |
| Deducción (4)                 |  |
| Compensación (5)              |  |
| Cuota íntegra a ingresar (6)  |  |
| Cuota íntegra a compensar (7) |  |
| Cuota íntegra a devolver (8)  |  |



Example of ledger to be kept by each taxpayer

| A              | B                        | C        | D             | E                   | F             | G                       | H          | I                        | J                          | K                         | L                       | M                                    | N |
|----------------|--------------------------|----------|---------------|---------------------|---------------|-------------------------|------------|--------------------------|----------------------------|---------------------------|-------------------------|--------------------------------------|---|
| Número Asiento | Fecha Hecho Contabilizad | Concepto | Clave Product | Descripción Product | Régimen Fisca | Justificante            | Kilogramos | Kilogramos No Reciclados | Prov./Dest.: Tipo Document | Prov./Dest.: Nº documento | Prov./Dest.: Razón soci | Observaciones                        |   |
| 3              | 04/02/2021               | 5 A      |               | PRODUCTO A          |               | Entrada Fab Lote A-1    | 100        | 80                       |                            |                           |                         | Consumo producto A                   |   |
| 4              | 05/02/2021               | 2 B      |               | PRODUCTO C          |               | Fabricado Lote C-1      | 30         | 60                       |                            |                           |                         | Fabricación Lote C1- Proviene Lote A |   |
| 5              | 06/02/2021               | 2 B      |               | PRODUCTO D          |               | Fabricado Lote D-1      | 30         | 20                       |                            |                           |                         | Fabricación Lote D (materias primas) |   |
| 6              | 07/02/2021               | 4 B      |               | PRODUCTO C          | A             | Factura Entrega 1       | 45         | 30                       | 1 83890003T                |                           | JOSE ESPAÑOL            | Salida producto C JOSE ESPAÑOL       |   |
| 7              | 08/02/2021               | 4 B      |               | PRODUCTO B          | A             | Factura Entrega 2       | 50         | 40                       | 1 83890003T                |                           | ESPAÑOL JOSE            | Salida producto B JOSE ESPAÑOL       |   |
| 8              | 09/02/2021               | 4 B      |               | PRODUCTO D          | A             | Factura Entrega 3       | 15         | 10                       | 3 7324532AB3325            |                           | EXTRANJERO              | Salida producto C EXTRANJERO         |   |
| 9              | 10/02/2021               | 3 A      |               | ENVASE TIPO 3       | A             | Justificante Devolución | 3          | 2                        | 1 83890003T                |                           | ESPAÑOL JOSE            | Devolución producto                  |   |



# Applicable penalties

| Missed activity  | Penalty  |
|--|--|
| No registration or No fiscal rep                             | Fixed penalty 1,000€                                   |
| No invoice requirement met                                   | 50% of the tax and, if repeated, 75% of the tax amount |
| Exemptions incorrectly used                                  | 150% of the tax Benefit used with a minimum of 1,000€  |
| Incorrectly issue invoices or certificates of mixed products | 75€ for every invoice or document incorrectly issued.  |



# Resources available



CHAT /DECISION TREE  
FROM TAX  
AUTHORITIES



FAQ PUBLISHED



CALL BACK SYSTEM  
(ONLY IN SPANISH)

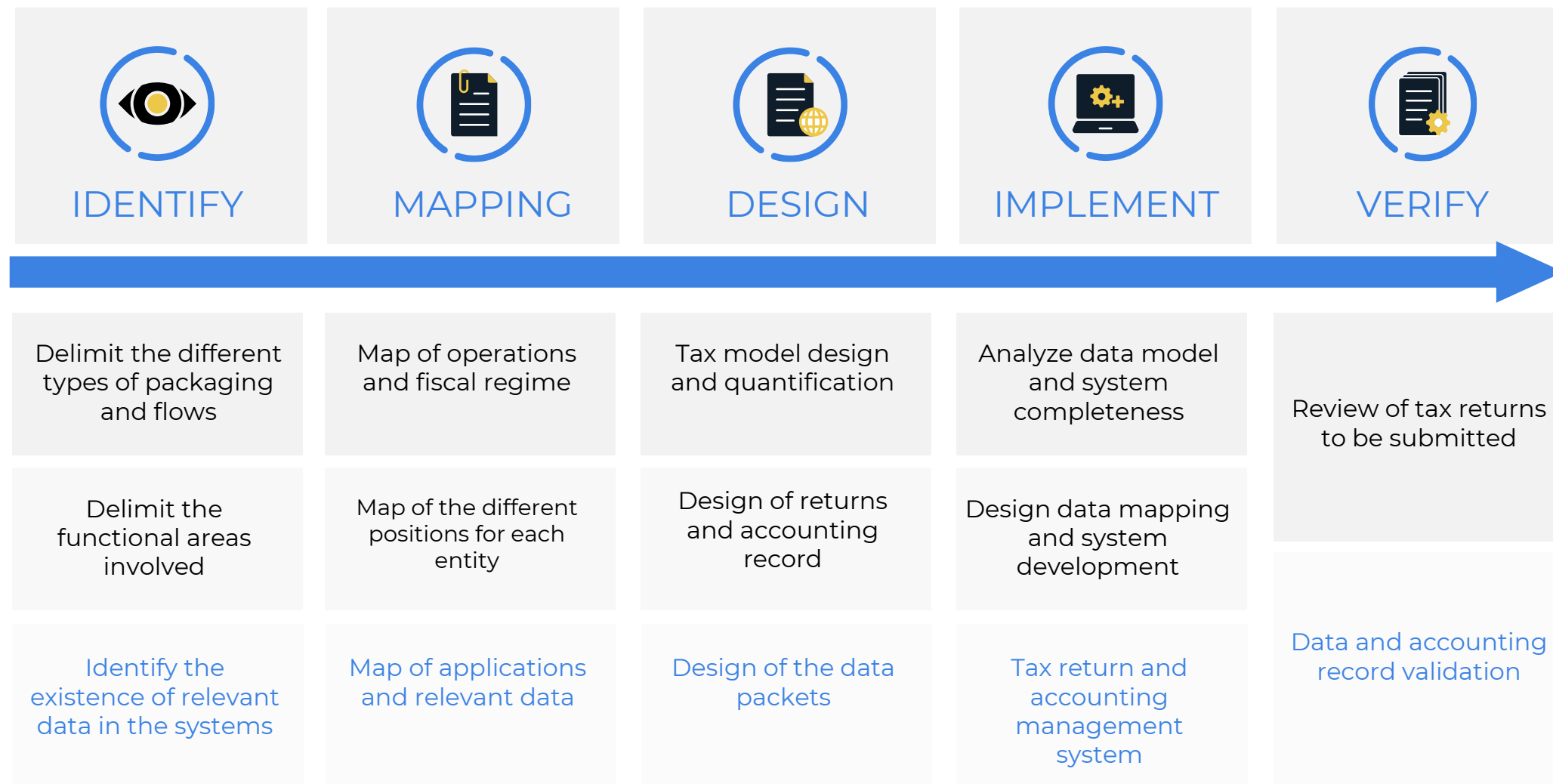


# Practical problems?

Finding the right Data



# The right approach



Need help with the Spanish plastic tax?

[Contact our team](#)





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