

Spanish plastic tax webinar – Q&A session

This document covers questions asked during the webinar and responses by [Juan Fernandez](#), Indirect Tax Manager at Marosa. If these questions don't cover your case, and you need help, [reach out](#) to our team!

Q: Do you have to declare this tax for the Canary Islands and Spain mainland separately?

A: Normally, you will only file one tax return for all transactions in scope in the Spanish territory, which includes the Canary Islands, Ceuta and Melilla, for the purpose of the Spanish plastic tax. Only manufacturers may be required to file a tax return per each establishment he operates.

Q: Is it the buyer/consumer that will pay this tax as an extra line on the invoice?

A: The ones paying the tax are the companies importing goods or performing intra-Community acquisitions of goods in Spain for those products within the scope of the tax. Then, it is up to the acquirers to increase the sale price to cover the amount of plastic tax incurred.

On the other hand, the buyer/consumer will only pay the plastic tax if he is acquiring the goods from a manufacturer. Manufacturers should charge the plastic tax on the first supply of products in scope.

Q: Was the plastic wrapping of a pallet to secure the goods in scope with the Plastic Tax?

A: Normally, plastic wrapping will be in the scope of the Spanish plastic tax. The definition of packaging provided by the Law is broad and must be understood as any packaging (non-reusable) intended to contain, protect, handle, distribute and present goods.

Plastic film is included in the example list of products in the scope of the tax published by the Spanish tax authorities.

Q: So 100% recycled plastic packaging does not need certification? Only if it is mixed? And is pre-consumer recycled plastic considered recycled plastic, or is it only post-consumer recycled plastic?

A: No, the amount of recycled plastic must be certified. An accredited certification body must approve the amount of recycled plastic contained in the products within the scope.

Q: Can you charge VAT on a tax, how strange?

A: Yes, the amount of plastic tax will be part of the taxable base for VAT purposes. This is ruled by the Spanish VAT Law, which considers any excise duty/tax part of the taxable base.

Q: Will the official certificate effective on 01012024 apply only to non-recycled plastic?

A: No, the amount of recycled plastic must be certified. An accredited certification body must approve the amount of recycled plastic in the products within the scope.

The Spanish tax authorities grant a grace period until 2024 when it is possible to replace the certificate with a responsible statement.

Q: If a foreign EU legal entity transfers goods from an EU country into a Spanish warehouse and then sells these goods in Spain using its Spanish VAT number, who would then be liable for the plastic tax? The foreign legal entity or the Spanish customer?

A: A foreign legal entity performing intra-Community acquisition of goods subject to Spanish plastic tax (or moving stock from EU to Spain, which qualifies as a deemed intra-Community acquisition of goods) will be liable for the Spanish plastic tax and will self-assess the tax through the tax return.

In short, the foreign legal entity will be liable in this case.

Q: For intra EU acquisition, we already report those transactions in the SII, does it mean that, for all transactions reported in our SII's from January 2023, we need to ask the vendor the quantity of non rec. PP from the invoices at stake? how do you see this in practice? Should we work based on purchase invoices received for an entire month - through an excel report?

A: All intra-Community acquisitions of goods subject to the Spanish plastic tax for which the tax point takes place as of 1 January 2023 will be impacted by the Spanish plastic tax. In this case, the company will need to keep a record of all relevant data to comply with the Spanish tax obligations, namely periodic tax returns and accounting of stocks (books).

Q: what is a tax plastic number? the one from the representative (if we're non-established in Spain)? in this case, who can act as representative?

A: The Plastic Identification Code (so-called CIP) is the code that identifies the taxpayers registered for the purpose of the Spanish plastic tax, similar to a VAT number.

Non-established companies in Spain bound by the plastic tax obligation must appoint a representative. The representative would be an established company. As discussed during the webinar, Marosa provides fiscal representation services for the purpose of this tax.

Q: Are e-comm movement of goods (wrapped in plastic) to Spanish customers also subject to this ES plastic tax?

A: Yes, any import or intra-Community acquisition of goods in scope is subject to the plastic tax.

Q: if a company buys products intracom subject to the plastic tax and sells these B2C, do they have to pay 2x the tax ?

A: No, the company performing the intra-Community acquisition is the one liable for the tax. Then is up to the taxpayer to increase the sales price for the end B2C consumer to cover the amount of tax.

Q: Is it required to keep books for the ICA of products falling under exemption?

A: Yes, there are specific tax codes provided by the Spanish tax authorities to identify those exemptions.

Q: Can you just pay the tax and not recharge it to the customer?

A: Yes, it is up to you whether to increase the sales price or not.

Q: Can the "book" be a simple excel / month?

A: At Marosa we have developed a simple excel reporting tool to comply with the obligation of the stock accounting. All transactions in scope will be reported to the excel file and then we will convert it into the required format to be submitted to the Spanish tax authorities.

Q: Does it mean that if the company is an importer on record into Spain needs to pay plastic tax to the custom authorities?

A: Yes, import of goods in scope of the plastic tax will be self-assessed and paid during the import clearing. The self-assessment will be carry out through the import documents (so-called SAD).

Q: Does the packaging have to be actually 'recycled' or just 'recyclable', i.e. will be recycled in order to meet the exemption

A: The scope of the plastic tax cover any type of plastic packaging but the taxable base will be the weight amount in kilos of non-recycled plastic.

Q: Where goods wrapped in non-reusable plastic are moved to Spain for the purpose of rendering services in Spain (rental of goods), does this qualify as a IC acquisition of these wrappings as opposed to VAT where it is an auxiliary to the supply of services?

A: All intra-Community acquisition of goods in scope will be subject to the Spanish plastic tax. There are some exemptions foreseen when the destination is for medical or healthcare uses.

Q: if the non established entity has a direct supply business (products purchases to EU vendor, goods are directly shipped to the final customer). There is one sale invoice (we report intra EU acquisition) , followed by local sale. Does it mean we'll pay tax for the intra EU purchase but that we may be required , on the sale invoice, to mention amount of tax? how possible in practice if we calculate tax on a monthly basis - where sales invoices would already been issued...

A: All intra-Community acquisition of goods in scope will be subject to the Spanish plastic tax. Upon request of the final customer (who is not a taxpayer), you will be mandatorily required to inform on the invoice or via certificate the amount of tax due in the intra-Community acquisition, the weight amount of plastic and if it has been subject to any exemption foreseen in the Law.

Q: Do IBC containers, intermediate bulk containers, used for transport of (liquid) goods fall within the scope of the tax?

A: Products within the scope of the tax are packaging products made of any type of plastic which are not intended to be re-used. If the containers have been made and designed to be used more than once, then it would not be impacted by the plastic tax.

Q: Is there any exemption for Veterinarian medical supplies (non-medicines, but other supplies)

A: This case would need to be individually analysed. The Law foresees exemptions for goods in scope which are intended to be used for medical, hospital and health-care purposes.

Q: Exemptions: IC Acquisitions of products shipped abroad. What means "abroad" could be Intracomunity supplies and third party countries supplies?

A: The plastic tax territory covers Spain (peninsula and Balearic Islands) as well as Canary Islands, Ceuta and Melilla. In this case, abroad means any other territory outside Spain as previously defined (i.e. any other EU Member State or third country different from Spain).

Q: re Fiscal representative: there is no direct PPT-registartion possible as there is for VAT ? Alle EU companies also need a Fisc.Rep?

A: Correct; all non-established businesses must appoint a fiscal representative for the purpose of the Spanish plastic tax.

Q: What is the deadline for asking for a plastic tax number?

A: As a general rule, you must get registered or appoint a fiscal representative before performing the first taxable supply for the purpose of the plastic tax.

Q: If our Suppliers are doing directly local delivery to our customers: It is our company(established) required for any Billing, Accountability, Returns, keeping the Certificates evidence?

A: The taxable events are the manufacture, import or intra-Community acquisition of non-reusable plastic packaging products. If your company performs any of those, your company may be liable for the Spanish plastic tax.

Q: If the plastic wrapping of a pallet would be destroyed by the Buyer, will it still be seen as in scope for Plastic Tax?

A: The intra-Community acquisition of products in scope will be exempt if by the deadline to submit the tax return have ceased to be suitable for use or have been destroyed, provided that the existence of those facts has been proven to the Spanish tax authorities.

Q: What box on VAT return the plastic vat should be shown? Would be a separate one?

A: Per our understanding, the plastic tax will not be reported to the VAT return but to the plastic tax return.

Q: What is deadline for submitting and paying plastic tax in the case it is done monthly?

A: As a general rule, by the 20th day following the next month following the reporting period. This is, the January 2023 plastic tax return will be due by 20 February 2023.

Q: Is there any corelation between plastic tax and SII? What documents could be requested as backup in case of an audit? Can the ledger be just an excel file according to format stated by AEAT?

A: At Marosa, we have developed a simple excel reporting tool to comply with the obligation of the stock accounting. All transactions in scope will be reported to the excel file, and then we will convert it into the required format to be submitted to the Spanish tax authorities.

In case of an audit, we expect the Spanish tax authorities will require any type of supporting document to evidence the transaction, such as invoices, transport documents, proof of payments and plastic certificates.

If you need help with the Spanish Plastic tax, [reach out](#) to our team!