

# RSM Alert

December 2022



## SPECIAL TAX ON NON-REUSABLE PLASTIC PACKAGING (PPT)

### KEY POINTS

- New indirect tax levied on the use on Spanish territory of non-reusable packaging containing plastic, whether it is presented empty or containing, protecting, handling, distributing and presenting goods.
- It is levied on the manufacture, import, intra-community acquisition and/or irregular possession of products included within its objective scope. The taxpayer and the accrual of the tax differ depending on the taxable event that occurs.

### WHEN AND WHO IS AFFECTED?

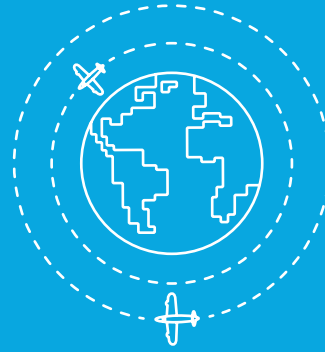
- Entry into force: 1st January 2023.
- Taxpayers: manufacturers, importers, intra-community purchasers and those who possess, market, transport or irregularly use the products subject to the tax.
- Accrual of the tax: depending on the taxable event that occurs (manufacture, import, intra-community acquisition and/or irregular possession).

### GENERAL ASPECTS

- The PPT payable will be obtained by applying the tax rate (0.45€/kg) to the taxable base (total amount of non-recycled plastic expressed in kg).
- The objective scope of the tax includes the following products: non-reusable packaging containing plastic, semi-finished plastic products, and products containing plastic intended to facilitate the closing, trading or presentation of the non-reusable packaging.
- It includes cases of nontaxation, exemptions, deductions and refunds.
- A system of infringements and penalties is established.

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## INVOICING AND ACCOUNTING OBLIGATIONS

- As a general rule, in the first sale or delivery made after the manufacture, manufacturers must charge to the purchaser the amount of the tax due, stating on the invoice the amount of non-recycled plastic expressed in kg and, where applicable, the tax charged. In all other cases, at the request of the purchaser, the sellers must state in a certificate or in the invoice the amount of the tax paid for the products and the amount of non-recycled plastic contained in the products.
- If different products are listed on the invoice, the data relating to each product must be stated separately.
- PPT is included within the VAT taxable base.
- As accounting obligations, manufacturers of products subject to the PPT must keep stock accounts. Intra-community purchasers of products subject to the tax will be obliged to keep and submit a stock record book. Importers of products subject to the tax are not obliged to keep any accounts.

## FORMAL OBLIGATIONS

- Form 592 “Special Tax on non-reusable plastic packaging” will be used to self-assess the PPT.
- Form A22 “Special Tax on non-reusable plastic packaging” will be used to claim for refund of the tax paid.
- Deadlines for submitting the self-assessment forms are as follows:
- The submission must be made within the first twenty calendar days following the end of the settlement period.
  - PPT returns must be filed quarterly. However, they must be filed on a monthly basis for those taxpayers with a monthly VAT settlement period.
  - From 1st December 2022, those who are obliged to register in the PPT’s territorial register will be able to apply for the registration.

Para más información:

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[www.rsm.es](http://www.rsm.es)