



Plastic Tax Transformation Offering

Competing in the “Plastic-Free” world

Brochure

January 2024



Purpose of the **European Strategy for Plastics in the Circular Economy**: tackling the plastic waste generation and the leakage of plastic waste into the environment

European Action Plan and the Italian implementation

The European Strategy for Plastics is a step towards establishing a circular economy in which the design and production of plastics and plastic products fully respect re-use, repair and recycling needs and in which more sustainable materials are developed and promoted.



Europe aims to ensure that **by 2030 all plastic packaging placed on the Union market is re-usable or easily recycled**



Italy has answered to the European call and **implemented the European provisions by introducing the "Plastic Tax"**

Italian Budget Law 2020

TODAY

DIRECTIVE (EU) No. 2019/904

COUNCIL DECISION
(EU, Euratom) No. 2020/2053

Implementing measures

Areas of application

The term 'Plastic' refers to a wide series of products used all along the Value Chain

SCOPE

- 1 Single use plastic products - a.k.a. **MACSI** – which:
 1. **have (or are meant to have)** the function of containment, protection, manipulation or delivery of goods or foodstuffs
 2. **composed** totally or partially of organic polymers of synthetic origin
 3. are designed, built or released into consumption for a **single use**
- 2 Items made of organic polymers with synthetic origin, which allow the closing (e.g., caps), the sale and the presentation (e.g., labels) of i) the so-called MACSI or ii) other goods composed of different materials
- 3 **Semi-finished products** – including **preforms** – made up of the same plastic material used for the production of “MACSI.”

EXAMPLES

Food Containers



Food Containers



Tetrapak Containers



Water bottles

Consumer Containers



Case



Cream containers



Protective envelopes

Industrial packaging



Plastic Film



Polystyrene



Pluriball

Tax overview

The Plastic Tax will be applicable starting July 1° 2024

PLASTIC TAX OVERVIEW



Taxable Persons

- **Manufacturer, or principal,** for MACSI manufactured in Italy
- **Purchaser** of MACSI from other EU Member States
- **Seller** of MACSI, if the goods coming from another EU Member State are sold to a private consumer
- **Importer** of MACSI from non-EU countries



When

- Start date: **1 July 2024**
- **Implementing measures** (to be issued) will define:
 - Compliance obligations
 - EU Taric codes for MACSI
 - Measurement of recycled plastic
 - Procedures for reimbursement



Tax Amount

- **0,45 € / Kilo of plastic material** subject to tax contained in the MACSI.



Taxable event

- Tax obligation arises at the moment of release into consumption of the MACSI in the Italian territory:
 - Sale towards Italian subjects
 - Import in Italy
 - Introduction of the MACSI in the Italian territory from another EU Member State



Obligations

- **Registration** and reception of the **identification code**
- **Prior communication** of the activity
- **Quarterly Return** filed to the *Italian Customs Agency*
- **Custom obligations for imports**
- **Bookkeeping**

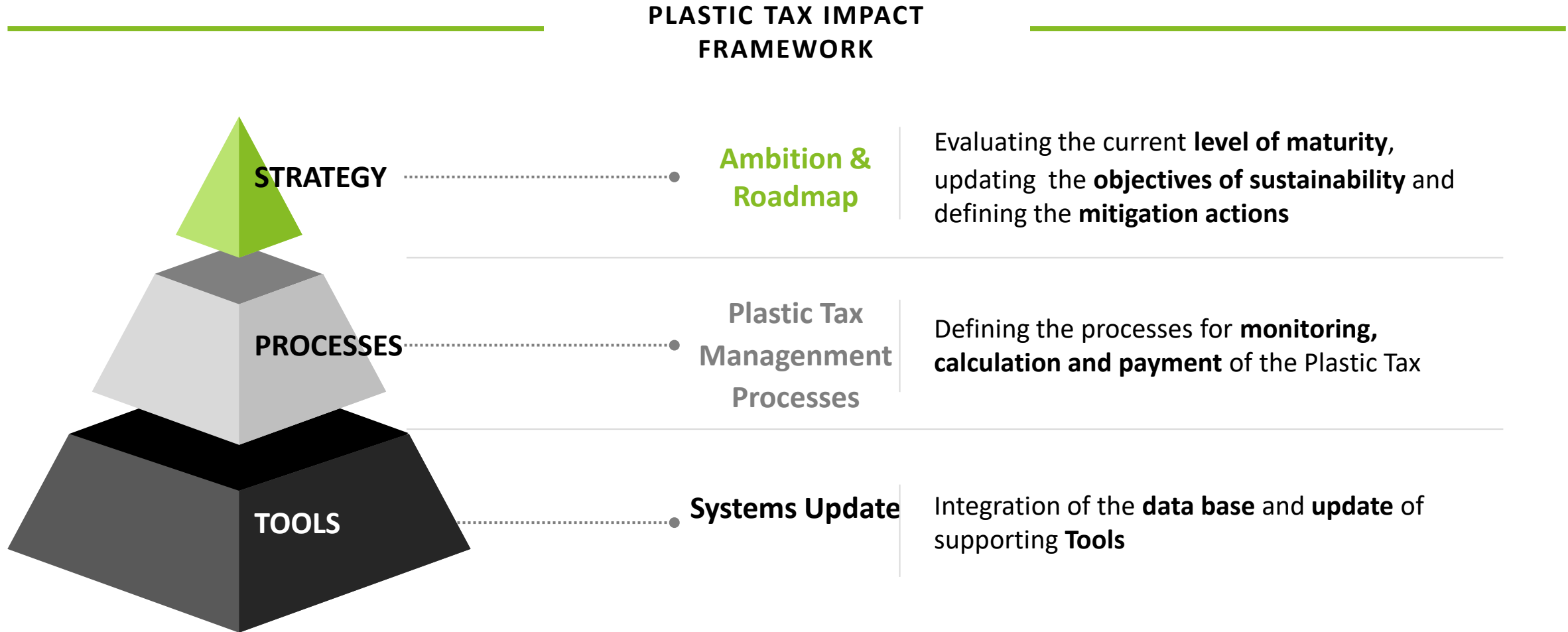


Exemption & Refund

- Recycled plastic and compostable MACSI are exempt from taxation
- Plastic Tax already paid on MACSI sent outside the Italian territory is **refunded**

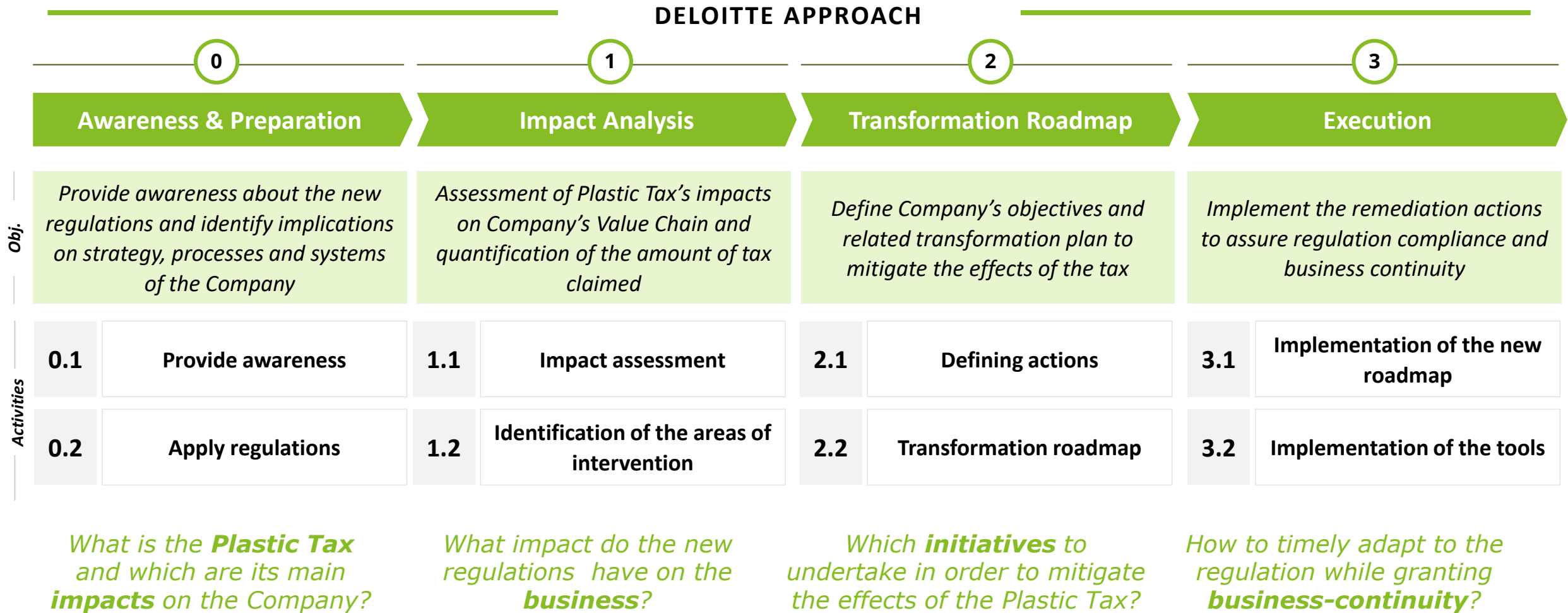
Deloitte's framework for impact assessment

Deloitte identified 3 main levels of business affected by the Plastic Tax



Deloitte's approach to the Plastic Tax

Our experience in Tax & Consulting combined together for an integrated approach focused on the transformations required by the new regulations



Deloitte Team

A team of experts with deep knowledge of the industry and specialized skills in business, tax and technology

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