# Summary of the regulatory framework for plastic tax in Italy and obligations of the taxable person

The Budget Law 2020 introduced the so-called "Plastic Tax" on the consumption of single-use plastic articles ("Products with single use" - "MACSI"), consisting of organic polymers of synthetic origin included in customs headings ***3901, 3902, 3903, 3904, 3905, 3906, 3907, 3908, 3909, 3910 and 3911*** of the Combined Nomenclature of the European Union (these include bags, packaging, films, sheets and all other polymeric products suitable for constituting an enclosure or part of an enclosure for goods, etc. ).

The following is a summary of the Italian regulatory framework available as at today on Plastic Tax (although at the moment, some provisions are still in the process of being published) and the reporting information that entities of Bosch Group currently requires from its suppliers in the first phase of MACSI data collection. The below request may be subject to changes in the future.

## *Summary of the normative framework*

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| **Period** | Expected effective date: 1st January 2023. (to be confirmed) |
| **The objective of the Plastic Tax** | The measures promote the progressive reduction of single-use plastic products and their disposal in the environment in implementing the Directive (EU) 2019/904 adopted by the European Parliament and the Council of the European Union. |
| **Taxable products in scope** | The objective scope includes single-use plastic (MACSI) items that:   * have or are meant to have the function of containment, protection, manipulation, or delivery of goods or foodstuffs, * are not conceived, designed, or placed on the market to perform several transfers during their life cycle or be reused for the same purpose they were developed. * composed in total or in part of organic polymers of synthetic origin, included under customs headings 3901, 3902, 3903, 3904, 3905, 33906, 3907, 3908, 3909, 3910 and 3911 of the combined nomenclature of the European Union.   The Tax is also applied on products that allow the closure, sale, and presentation of other MACSIs and semi-finished products made from plastic used to produce MACSIs.  The plastic Preforms are included within the definition of semi-finished MACSI. |
| **MACSI products excluded from Plastic Tax** | * Medical devices * MACSIs used to contain or protect medical preparations * MACSIs that are compostable according to UNI EN 13432:2002 provisions * MACSIs deriving from (certified) recycling processes e.g. according to UNI EN 15343:2008l |
| **Taxable Person** | * the Italian Manufacturer, subject resident or non-resident in the national territory, who intends to sell MACSI, obtained on his behalf in a production plant, to other national subjects; * the Intra-EU Purchaser - who buys MACSI coming from other EU countries; * the Intra-EU Transferor - subject that transfers MACSI coming from other EU countries to a private consumer (e.g., distance selling); * the Importer - for MACSI acquired from Non-EU Countries. |
| **Amount of Plastic Tax applied to MACSI products** | The Tax amounts to Eur 0,45/kg of MACSI. |
| **Taxable event** | The Tax is due at the time of release for consumption of the MACSI in Italy in connection with:   * domestic production of MACSI * final importation from non-EU countries * introduction in Italy from other EU countries |
| **Penalties** | * Non-payment of Tax: 200% 500% of the amount unpaid * Late tax payment: 25% of the amount paid with delay |
| **Taxable person obligations** | * submit appropriate prior communication, by electronic means, to the Customs Agency, getting the relevant ID number; * submit the quarterly plastic tax return to the Customs Agency; * pay the Tax by the same deadline of the declaration exclusively through the F24 payment form, with the possibility of offsetting the amount with other taxes and contributions. |
| **Terms of the tax declaration** | The end of the month following the calendar quarter to which the return refers. |
| **Refund of the Plastic Tax** | For the tax refunds in case of sales of MACSI dispatched abroad, the person requesting the refund is:   * the seller of the MACSI delivered to another EU country or * the exporter of the MACSI   and must attach to the refund claim submitted to the customs authorities a list of the MACSI purchase invoices issued by plastic Tax liable person that quote some information, including the Tax paid, and the Movement Reference Number (MRN) (for exports) or the invoices for intra-EU sales with the details of the EU listings in which the sales have been recorded. |

## *Taxable person obligations*

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| **Taxable person** | **Description** | **Obligations** |
| **Producer/Manufacturer** | Producer/Manufacturer of MACSI with production facilities on the Italian territory | * Pay the Plastic Tax * Submit the initial communication (obtainment of the ID numbers) * Daily separate MACSI Accounting * Quarterly declaration * Separate Stocks |
| **Seller** | Seller of MACSI produced on behalf of Manufacturer | * Pay the Plastic Tax * Submit the initial communication (obtainment of the ID numbers) * Weekly separate MACSI Accounting * Quarterly declaration * Updated list of plant operators |
| **Intra-EU Purchaser** | Purchaser of MACSI from EU countries | * Pay the Plastic Tax * Submit the initial communication (obtainment of the ID numbers) * Daily separate MACSI Accounting * Quarterly declaration |
| **Transferor** | Seller of MACSI from EU countries to private Italian consumers | * Pay the Plastic Tax * Submit the initial communication (obtainment of the ID numbers) * Daily separate MACSI Accounting * Quarterly declaration |
| **Importer** | Importer of MACSI from non-EU countries | * Pay the Plastic Tax at the moment of importation to the Customs Agency Office |

Taxable persons are required to comply with the fiscal, administrative, and accounting obligations mentioned above. Therefore, from the entry into force of the Tax, expected to be on January 1, 2023, for all MACSI products produced or introduced/imported into Italy, it is necessary to know the relevant data such as **nature, quality, quantity, virgin plastic mass, amount of liquidated tax,** etc. (the so-called "MACSI data").