



Plastic Tax Transformation Offering

Competing in the “Plastic-Free” world

Brochure

December 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



Commissione
Europea

European Action Plan and the Italian implementation

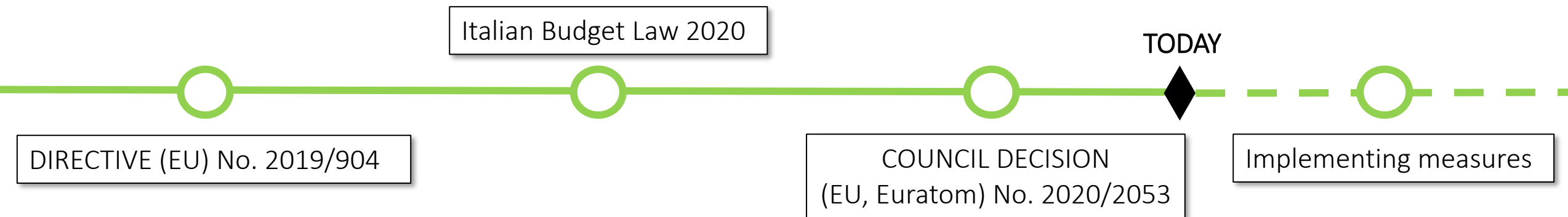
The European Strategy for Plastics is a step towards establishing a circular economy in which the design and production of plastics and plastic products fully respect re-use, repair and recycling needs and in which more sustainable materials are developed and promoted.



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"



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

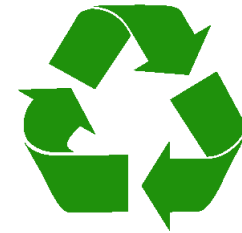
Areas of application

Exclusions

EXCLUSIONS FROM PLASTIC TAX

- 1 **Fully compostable** product in compliance with UNI EN 13432: 2002.
- 2 **Medical devices** classified by the Unified Commission on medical devices, established according to article 57 of the law 27 December 2002, n. 289.
- 3 MACSI used to **contain and protect medical preparations**.

EXAMPLES OF EXCLUSION



Compostable MACSI



Containment of medical preparations

Tax overview

The Plastic Tax will be applicable starting July 1° 2026

The DDL converting DL 39/2024, provides for the postponement of the Plastic Tax to 1st July 2026.

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 2026**
- **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 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'S OFFERING

Fiscal assessment

Objective: *to methodologically support the company's working group in carrying out a preliminary impact assessment of the Plastic Tax on the Value Chain and in quantifying of the amount of tax due (to be carried out also through interviews)*

Activities

- *Support in identifying of the type of obliged party /MACSI*
Analysis of the legal framework in order to verify the objective and subjective conditions required by the law to identify the type of obliged party.
- *Support in mapping of types and quantities of MACSI*
Analysis and review of the MACSI purchased and/or products potentially affected by the Plastic Tax according to their use, composition (starting from the base/customs entries) and origin (IT, EU/Extra EU).
- *Support in identifying the compliance requirements.*
Analysis of the tax fulfilments that are due according to the type of "taxable party" of the company.
- *Support in identifying of the information required to manage the obligations that will be due, including invoicing and request of refunds.*
Analysis of the information/data required by the relevant provisions required for the correct management of the fulfilments that will be due, including for invoicing and possible tax refunds.



Tax



F. T. Coaloa
Equity Partner at
STP Deloitte

ftcoaloa@sts.deloitte.it
+39 011 55 42 962



F. Tonini
Director at
STP Deloitte

ftonini@sts.deloitte.it
+39 010 53 17 807

Studio Tributario e Societario

Important notice

This document has been prepared by Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit for the sole purpose of enabling the parties to whom it is addressed to evaluate the capabilities of Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit to supply the proposed services.

The information contained in this document has been compiled by Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit and may include material obtained from various sources which have not been verified or audited. This document also contains material proprietary to Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit. Except in the general context of evaluating the capabilities of Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit, no reliance may be placed for any purposes whatsoever on the contents of this document. No representation or warranty, express or implied, is given and no responsibility or liability is or will be accepted by or on behalf of Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit or by any of its partners, members, employees, agents or any other person as to the accuracy, completeness or correctness of the information contained in this document.

Other than stated below, this document and its contents are confidential and prepared solely for your information, and may not be reproduced, redistributed or passed on to any other person in whole or in part. If this document contains details of an arrangement that could result in a tax or insurance saving, no such conditions of confidentiality applies to the details of that arrangement (for example, for the purpose of discussion with tax authorities). No other party is entitled to rely on this document for any purpose whatsoever and we accept no liability to any other party who is shown or obtains access to this document.

This document is not an offer and is not intended to be contractually binding. Should this proposal be acceptable to you, and following the conclusion of our internal acceptance procedures, we would be pleased to discuss terms and conditions with you prior to our appointment.

Studio Tributario e Societario Deloitte Società tra professionisti S.r.l. Società Benefit, a company, registered in Italy with registered number 10581800967 and its registered office at Via Santa Sofia no. 28, 20122, Milan, Italy, is an affiliate of Deloitte Central Mediterranean S.r.l., a company limited by guarantee registered in Italy with registered number 09599600963 and its registered office at Via Santa Sofia no. 28, 20122, Milan, Italy.

Deloitte Central Mediterranean S.r.l. is the affiliate for the territories of Italy, Greece and Malta of Deloitte NSE LLP, a UK limited liability partnership and a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”). DTTL and each of its member firms are legally separate and independent entities. DTTL, Deloitte NSE LLP and Deloitte Central Mediterranean S.r.l. do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

© 2024 Deloitte Central Mediterranean. All rights reserved.

Deloitte.