

Information on the Spanish Plastic Tax

the Plastic Packaging Tax (“PPT”) will enter into force on January 1, 2023 (see the Spanish Waste and Contaminated Soil Act for a Circular Economy (BOE.es - BOE-A-2022-5809 Ley 7/2022, de 8 de abril, de residuos y suelos contaminados para una economía circular.). This tax will be levied on the manufacture, import and intra-Community acquisition of non-reusable plastic packaging (whether primary, secondary or tertiary plastic) for the Spanish market (incl. transportation through Spain), with the exception of recycled plastic. The intra-Community purchaser or importer and the Spanish manufacturer of the plastic product are liable for the tax.

Plastic Packaging

The plastic tax returns that must be filed by our company as of January 2023 are based on the international packaging form (IVA) that suppliers fill out. As in the past, we ask that you please automatically report any changes in packaging weights to us without us having to request them.

Plastic Packaging with Recycled Content

For each item packaged with recycled plastic as defined in the recycled plastics standard UNE-EN 15343:2008 or with partially recycled plastic packaging, suppliers are to provide, in addition to the international packaging form, a statement of proof thereof for each item (or for each deviating packaging variant). Packaging includes primary, secondary and tertiary packaging. Ensure that the amounts indicated in the statement of proof provided match those indicated on the relevant international packaging form.

The following content is mandatory in the statement of proof:

- Unique article description, variant (if applicable) with article number (from international packaging form)
- Total weight of plastic contained in the packaging
- Total weight of recycled plastic contained in the packaging

(The information must be given in grams with 3 decimal places) Please name the file according to “supliernumber_item number_date”

Considerable additional costs may result if proof is not provided in a timely manner. E.g. tax would then have to be paid on the total plastic weight of the packaging, as recycled content is not taken into account without provision of proof. Note: It should be noted in advance that under Spanish law governing deliveries after January 1, 2024, proof must be provided in the form of a certification document issued by an accredited entity.

Note to FOB suppliers:

A customs declaration cannot be made without provision of an international packaging form in a timely manner. Weight estimates cannot be used. Lack of proof means that the tax exemption for the recycled content cannot be applied. Note to DDP suppliers for goods originating in a third country:

Lack of proof means that the tax exemption for the recycled content cannot be applied.

Note for national deliveries:

When the plastic tax is invoiced to our company, the following should be noted for deliveries from January

1, 2023:

Please also include the following information for each invoice item:

- A. Quantity of non-recycled plastic in kg (to three decimal places)
- B. Amount of plastic tax for the quantity stated under A
- C. Reason, if any, for exemption from the plastic tax for the quantity stated under A
- D. Price of goods including plastic tax (serves as the VAT assessment basis)

Please note that the price of goods excluding the plastic tax, the plastic tax amount and the price of the

goods including the plastic tax (before VAT) must be indicated for the item/invoice item and for the total

invoice (see example below, additional information due to plastic tax is highlighted in red).

Beispiel

Artikelnummer	Warenpreis einzeln in EUR	Menge Stück	Warenpreis gesamt (ohne Plastiksteuer) in EUR	Gewicht nicht recycltes Plastik, in KG	Plastik- steuerbetrag, in EUR	Warenpreis inkl. Plastiksteuer, in EUR
Artikel 1	1,02	100	102,00	2,055	0,92	102,92
Artikel 2	2,03	500	1.015,00	3,067	1,38	1.016,38
Artikel 3	5	300	1.500,00	4,654	2,09	1.502,09
Gesamtbetrag netto			2.617,00		4,39	2.621,39
Umsatzsteuer					10,00%	262,14
Gesamtbetrag brutto						2.883,53