

TAX ON THE USE OF NON-REUSABLE PACKAGING CONTAINING PLASTIC - Instruction for Purchasing Divisions

For each reference imported or acquired intra-community, we must know:

- the quantity of plastic (expressed in Kg.) contained in its packaging(1)
- if the packaging is not reusable
- if there is a % recycled plastic (2), that % shall be deducted.

The tax will be settled as follows::

Kg. single-use plastic by reference x nº units imported/acquired i. x 0,45 € = Full settlement fee

(1) Including products containing plastic, intended to allow the closure, placing on the market or presentation of non-reusable packaging.

Including primary packaging (directly in contact with products), secondary packaging (containing or grouping several units of the primary to facilitate its protection or movement) and tertiary packaging (containing and protecting secondary packaging units).

ACCOUNTING PROPOSAL: The accounting of the Kg. of plastic in primary packaging must be done through a field in SAP that the buyer fills in according to the supplier's information. For the accounting of the Kg. of plastic in secondary and tertiary containers, it is proposed to make an estimate by sampling, endorsed if necessary by an auditor and updated periodically.

(1) (1) The recycled plastic must be certified and the intra-Community importer/acquirer must have such certification. It must be certified by an accredited entity to issue certification under the UNE-EN 15343:2008 standard "Plastics. Recycled plastics. Traceability and conformity assessment of the recycling of plastics and recycled content" or the standards that may replace them. In the case of chemically recycled plastic, this amount will be accredited by the certificate issued by the corresponding entity accredited or authorized for this purpose. Certifying entities shall be accredited by the National Accreditation Entity (ENAC) or by the national accreditation agency of any other Member State of the European Union, designated in accordance with regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008, where laying down the requirements for accreditation and market surveillance relating to the placing on the market of products and repealing Regulation (EEC) No 339/93, or in the case of products manufactured outside the European Union, any other accreditor with whom ENAC has an international recognition agreement

Environment Area

Agosto 2022

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DEFINITIONS

Packaging Any item designed to contain, protect, handle, distribute and present goods, from raw materials to finished items, at any stage of the manufacturing, distribution and consumption chain. All disposable items used for the same purpose shall also be considered as packaging. This concept includes only sales or primary packaging, collective or secondary packaging and transport or tertiary packaging. Any other packaging which, not fitting into that definition, is intended to fulfil the same functions and which may be used in the same terms shall also be considered to be packaging, unless such articles form an integral part of a product and are necessary to contain, sustain or preserve that

product throughout its useful life and all its elements are intended to be used, consumed or disposed of together. Reusable packaging Packaging is considered reusable when it has been conceived, designed and marketed to perform multiple circuits or rotations throughout its life cycle, or to be refilled or reused for the same purpose for which it was designed. If they have not been conceived or designed for the above, they are not considered reusable, that is, they are considered single-use.