



CEU

## II CONTRIBUTO SULLA PLASTICA NON RICICLATA

Nuove prospettive della fiscalità europea e applicazioni interne  
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# RATIONALE OF THE NEW PLASTIC CONTRIBUTION

- 1. FINANCIAL CRISIS**  FINANCIAL NEEDS TO SUPPORT NEXT GENERATION EU
- 2. ENVIRONMENTAL CRISIS**  **'FIT FOR 55'** CONTAINS AMBITIOUS LEGISLATIVE PROPOSALS TO REVISE THE EU CLIMATE AND ENERGY FRAMEWORK AND TO FIND NEW RESOURCES
- 3. CIRCULAR ECONOMY**  FIGHT AGAINST PLASTIC POLLUTION IS THE CORE OF THE EU CIRCULAR ECONOMY STRATEGY

# REFORM PROCESS: KEY STRATEGIC STEPS (1)

## MAIN SOURCES OF REVENUE FOR THE EU BUDGET

**CONTRIBUTIONS  
BASED ON THE VALUE  
ADDED TAX COLLECTED  
BY MEMBER STATES**



**OWN RESOURCE  
BASED ON CUSTOMS  
DUTIES**

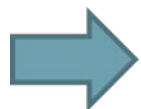


**GNI-BASED  
OWN RESOURCE –  
DIRECT CONTRIBUTIONS  
FROM MEMBER STATES**



# REFORM PROCESS: KEY STRATEGIC STEPS (2)

**European Council of 17 to 21 July 2020** stated the need to reform the system of own resources



KEY



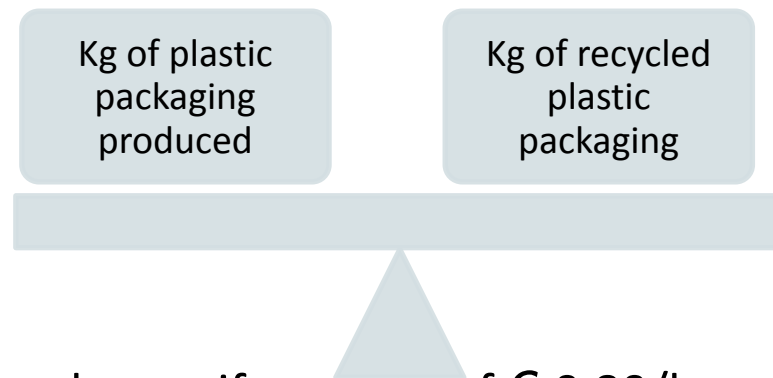
**ORD 2053/2020** is the first step in the reform process with the introduction of a national contributions calculated on the basis of non-recycled plastic packaging

# REFORM PROCESS: KEY STRATEGIC STEPS (3)



# PLASTIC CONTRIBUTION: MECHANISM

It is a **national contribution** proportional to the quantity of plastic packaging waste that is not recycled in each Member State



Member States will apply a uniform rate of € 0.80/kg on the amount of plastic resulting from the difference between what was produced and what was recycled

# PLASTIC CONTRIBUTION: DESIGN MATTERS

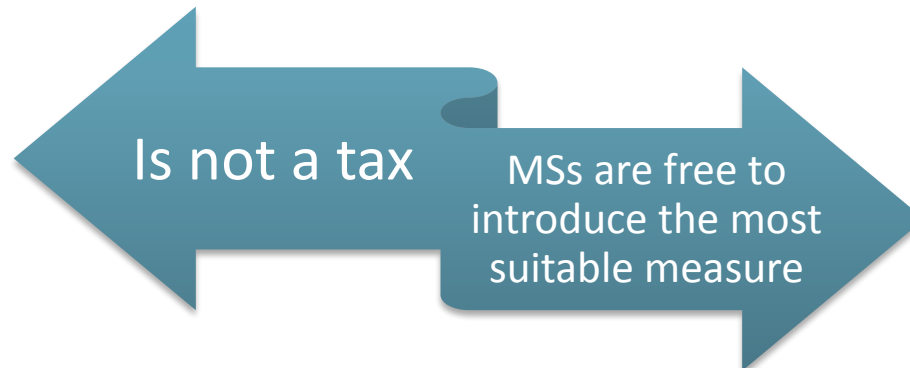
## AIMS



## STRUCTURE: Does it comply with regulations?

- Is it **transparent**?
- Is it **easy**?
- Is it **stable**?

## NATURE





**PLASTIC POLLUTION INSTRUMENTS:  
COMPARATIVE TABLE**

MEASURE	NATURE	AMMOUNT	AIM
<p><i>EUROPEAN PLASTIC LEVY</i> Decision EU Council of 14 December 2020 <i>from 1 January 2021</i></p>	<p><b>NO TAX MEASURE</b> contribution based on the amount of non-recycled plastic</p>	<p><b>0,80 €/kg</b> Difference between generated and recycled packaging</p>	<ul style="list-style-type: none"> <li>Reduce plastic use &amp; foster recycling</li> <li>6.6 mill. <b>€ rev./year</b></li> <li>Revenue are used to finance</li> </ul> <p><b>NEXT GENERATION EU</b></p>
<p><i>UK PLASTIC TAX</i> Sec. 42-85 and schedules 9 -15 of Finance Act 2021 <i>from 1 April 2022</i></p>	<p><b>FISCAL</b> (EXCISE TAX) at national level</p>	<p><b>£200 per tonne</b> of <b>plastic packaging</b> manufactured in or imported into the UK containing <b>less than 30% recycled plastic</b></p>	<ul style="list-style-type: none"> <li>To encourage the use of <b>recycled material in plastic-packaging</b> instead of virgin material</li> </ul>
<p><i>ITALIAN PLASTIC TAX</i> Art.1, par. 634 Law No. 160 27 Dec.2019 <i>postponed to 2023</i></p>	<p><b>FISCAL</b> (EXCISE TAX) on single plastic items at national level</p>	<p><b>0,45 €/kg</b></p>	<ul style="list-style-type: none"> <li>Environmental</li> <li>Circular economy</li> <li>Significant revenue is expected</li> </ul>
<p><i>SPANISH PLASTIC TAX 121/56 PL residuos y suelos contaminados</i> <i>From 1S 2023</i></p>	<p><b>FISCAL</b> (EXCISE TAX) on single-use plastic at national level</p>	<p><b>0.45 €/kg</b> <b>Less than 5 kg - no tax</b></p>	<ul style="list-style-type: none"> <li>Circular economy</li> <li>To promote the use of recycled material</li> <li>State level instead of pre - regional level</li> </ul>

# SOME CONCLUDING REMARKS

The introduction of this new resource related to the environment should be welcomed:

- The aim of this contribution is in line with the European priorities;
- The design of this contribution complies with European regulations
- The choice to introduce a contribution and not a tax related to the use of non-recycled plastic as a new EU own resource is a good practical decision;
- Future challenges for the EU own resources.

# THANK YOU

- For any questions: [vilez@ceu.es](mailto:vilez@ceu.es) & [marina.bisogno@unina.it](mailto:marina.bisogno@unina.it)
- Link to Council Decision 2020/2053: <https://eur-lex.europa.eu/eli/dec/2020/2053/oj>
- For further information: M. Villar, M. Bisogno. *Are plastic taxes environmental or fiscal measures? A legal analysis of the Italian and Spanish cases under the circular economy strategy* (in corso di pubblicazione) in S. WAISHAAR (ed.), *Critical Issues in Environmental Taxation* vol. XXIV – (CIET vol. XXIV), Edward Elgar Publishing, forthcoming (2022).