



**ECEPLAST  
SUSTAINABLE**  
PACKAGING INNOVATORS

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ESTABLISHED IN 1995**

UNI EN ISO 9001:2015  
UNI EN ISO 14001:2015  
UNI EN ISO 22000:2018  
UNI EN ISO 45001:2018

[eceplast.com](http://eceplast.com)

## EU LEGISLATION

- **EU Green Deal**  
Achieve Climate neutrality by 2050 by transforming EU economy and society.  
To get there, all 27 EU Member States pledged to reduce emissions by at least 55% by 2030.
- **EU Circular Economy Action Plan**  
One of the main pillars of the EU Green Deal, it contains the directive on single use plastics. As per last proposed revision from 30 November 2022: "all packaging on the EU market must be reusable or recyclable by 2030".
- **EU Plastics Strategy**  
It's a key element to reduce emission (55% by 2030), and it aims to transform the way plastic products are designed, produced, used and recycled in the EU. How?
  - New rules on packaging to improve the recyclability of plastics and increase the demand for recycled plastic content.
  - Improving the separate collection of plastic waste.
  - Launching an EU-wide pledging campaign targeting industry and public authorities.
  - A Directive on single use plastic products and fishing gear.
  - Working with our international partners to devise global solutions and develop international standards on plastics.

## // Plastic tax








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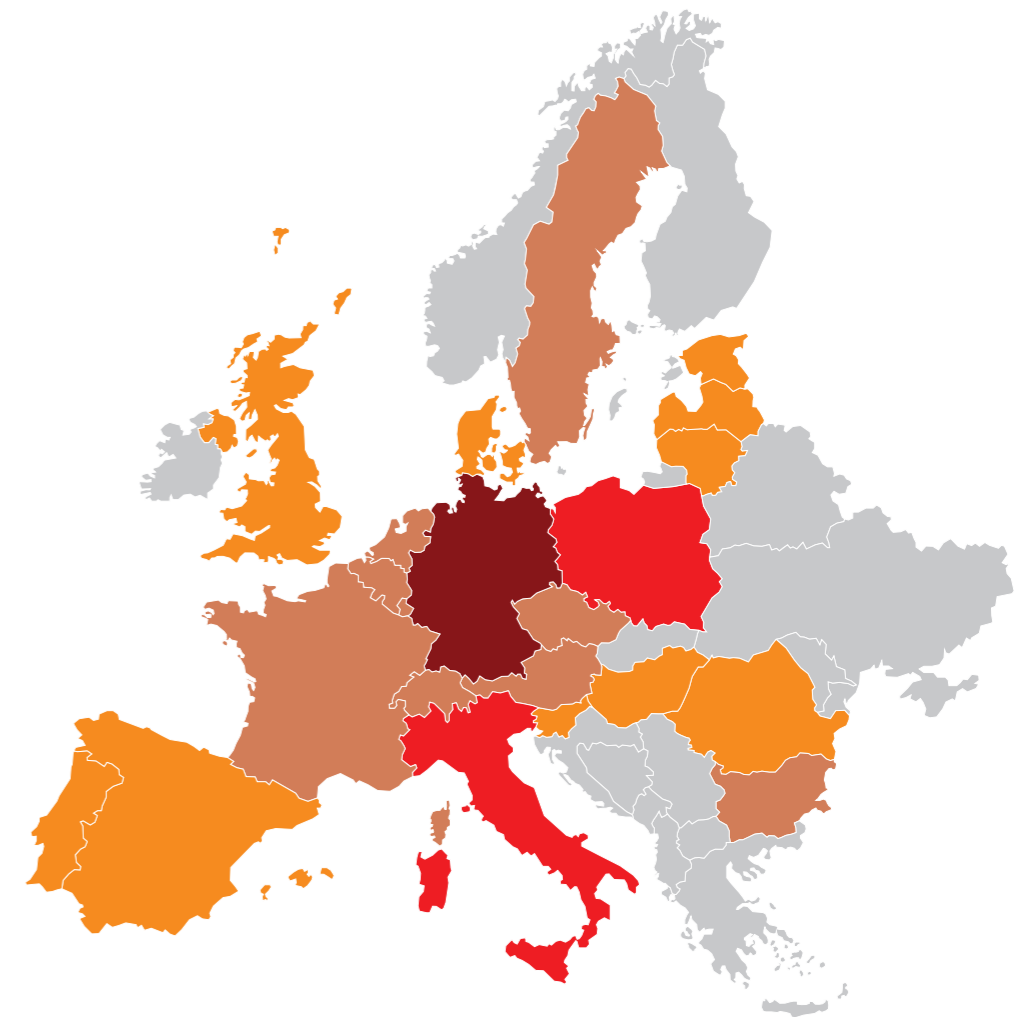
## PLASTIC TAX THE EU GREEN DEAL AND CIRCULAR ECONOMY ACTION PLAN

A quick guide through the different levels of implementation in the European countries and possible solutions with Eceplast RE//Liners to mitigate its impact and be more sustainable.



Discover  
more

-  Regulations already exists
-  Introduction in planning
-  Introduction in discussion
-  No introduction planned
-  No plans yet



# PLASTIC TAX

## THE EU GREEN DEAL AND CIRCULAR ECONOMY ACTION PLAN



	BULGARIA	DENMARK	ESTONIA	HUNGARY	ITALY	LATVIA	LITHUANIA	PORTUGAL	ROMANIA	SLOVENIA	SPAIN	UK
<b>Relevant legislation</b>	Waste Management Act	Packaging Tax Act	Packaging Excise Duty Act	Act LXXXV of 2011 on Environmental Protection Product Charges	Plastic Packaging Tax (PPT)	Natural resources tax (NRT)	Law on Pollution Tax of the Republic of Lithuania	Ministerial Order Number 331-E/2021	Government Emergency Ordinance 196/2005	Decree on the Environmental Tax on Packaging and Waste Pollution	Tax on non-reusable plastic products	Plastic Packaging Tax Act 2022
<b>Scope</b>	Packaged goods or packaging material that is used for wrapping goods at the point of sale.	Products not included in the mandatory deposit on returnable packaging scheme.	Plastic packaging made of polymer and all natural and artificial polymer-based materials with less than 85% recycled plastic.	Packaging products and other plastic products.	<ul style="list-style-type: none"> <li>Single-use plastic items (MACSI);</li> <li>Semi-finished products;</li> <li>Empty and full packages.</li> </ul>	Plastic packaging and single-use tableware and accessories made of plastic.	Filled packaging (including plastic packaging) supplied to or within the Lithuanian market.	Single-use packaging made of plastic or aluminum used in ready-to-eat meals.	Certain plastic items.	<ul style="list-style-type: none"> <li>All types of packaging material (including plastic packaging) and grave;</li> <li>Candles.</li> </ul>	<ul style="list-style-type: none"> <li>Non-reusable plastic packaging;</li> <li>Semi-finished products;</li> <li>Empty and full packages.</li> </ul>	<ul style="list-style-type: none"> <li>Plastic packaging (full or empty) containing less than 30% recycled plastic.</li> </ul>
<b>Tax liable party</b>	<ul style="list-style-type: none"> <li>Who releases on the market certain products and does not fulfil its obligations or does not meet the targets for separate collection, reuse or recycling of the generated waste;</li> <li>Collective recovery organization that has not met the targets and its members.</li> </ul>	<ul style="list-style-type: none"> <li>Product manufacturer;</li> <li>Importer from a Member State or from outside the EU;</li> <li>Business involved in the wholesaling of goods subject to excise duty that voluntarily elects to pay excise duty.</li> </ul>	<ul style="list-style-type: none"> <li>The person who purchases the goods;</li> <li>Those who use the packaging;</li> <li>Those who request the packaging to be destroyed in Estonia.</li> </ul>	<ul style="list-style-type: none"> <li>The first supplier or user for one's own purpose of such products;</li> <li>The first domestic supplier of imported intermediate packaging materials subject to the product charge;</li> <li>The first domestic holder of packaging waste from dismantled packaging.</li> </ul>	<ul style="list-style-type: none"> <li>Italian manufacturer for sales in Italy;</li> <li>Italian purchaser for B2B intra-EU supplies;</li> <li>EU vendor for B2C intra-EU supplies/distance sales;</li> <li>Importer for goods from non-EU countries.</li> </ul>	<ul style="list-style-type: none"> <li>The first person to: <ul style="list-style-type: none"> <li>sell goods in packaging;</li> <li>attach packaging for its customers' convenience or advertising design;</li> <li>use goods purchased in packaging in its business activities;</li> <li>upon provision of a service, attaches packaging to the product and such packaging is then passed on to the recipient of the service.</li> </ul> </li> </ul>	The manufacturer or importer supplying filled packaging to or within the Lithuanian market is liable to pay the pollution tax.	<ul style="list-style-type: none"> <li>A producer or importer of single-use packaging with a head office or permanent establishment (PE) in mainland Portugal;</li> <li>A purchaser of single-use packaging from suppliers with a head office or PE in another Member State, or in the Autonomous Regions of Azores and Madeira.</li> </ul>	<ul style="list-style-type: none"> <li>Who introduces into the national market packaged goods (for the primary, secondary and tertiary sectors any packages used for packaged goods);</li> <li>Who distributes for the first time on the national market packages for sale;</li> <li>Who professionally rents packages (in any form).</li> </ul>	A packer or acquirer (including an importer) of packaged goods, or a producer or acquirer of (unfilled) packaging, is liable to the tax.	<ul style="list-style-type: none"> <li>Spanish manufacturer for sales in Spain;</li> <li>Spanish purchaser for intra-EU supplies;</li> <li>Importer for goods from non-EU countries.</li> </ul>	<ul style="list-style-type: none"> <li>UK manufacturer;</li> <li>Importers of plastic packaging.</li> </ul>
<b>Rate</b>	Approximately 1.20 EUR/KG	8.6 EUR/KG	2.5 EUR/KG	It depends on the type of plastic product or the profile of the taxable person involved: plastic 0.15 EUR/KG.	0.45 EUR/KG	<ul style="list-style-type: none"> <li>Light plastic bags 4.80 EUR/KG;</li> <li>Plastic bags with material thickness greater than 50µm 1.50 EUR/KG;</li> <li>Bioplastic 0.24 EUR/KG.</li> </ul>	<ul style="list-style-type: none"> <li>Reusable plastic packaging/ recyclable disposable 618 EUR/Ton;</li> <li>Non-recyclable/ single use packaging 875 EUR/Ton.</li> </ul>	0.30 EUR/KG	<ul style="list-style-type: none"> <li>Approximately 0.40 EUR/KG;</li> <li>Ecotax of 0.03 EUR/piece is applied to transport bags.</li> </ul>	<ul style="list-style-type: none"> <li>33.38 EUR/year per taxpayer;</li> <li>0.0017 EUR per environmental pollution unit.</li> </ul>	0.45 EUR/KG	200 Pounds/ton
<b>Exceptions (supportive evidence required)</b>	<ul style="list-style-type: none"> <li>Plastic shopping bag that satisfies certain prescribed conditions;</li> <li>Very thin shopping bag without a grip;</li> <li>Plastic shopping bag that adheres to the EN 13432 standard and satisfies labelling requirements.</li> </ul>	Goods imported from outside the EU may be subject to lower threshold limits.	<ul style="list-style-type: none"> <li>Packaging for goods acquired by natural persons from another State for non-business purposes;</li> <li>Exported packaging;</li> <li>Diplomatic-use-related packaging;</li> <li>Packaging transported from Estonia to another Member State;</li> <li>Packaging intended for sale on a ship or plane;</li> <li>Plastic packaging that weighs less than 25 kg per quarter, which is marketed in Estonia and acquired from another Member State or is imported.</li> </ul>	<ul style="list-style-type: none"> <li>Agricultural producers who are entitled to pay a flat-rate product charge;</li> <li>Packaging admitted into the register of reusable packaging products;</li> <li>Packaging aid for making packaging;</li> <li>Packaging materials or sundries deposited into a product charge warehouse.</li> </ul>	<ul style="list-style-type: none"> <li>Recycled plastic;</li> <li>Packaging for medicines, medical devices;</li> <li>Compostable goods;</li> <li>Customs duty relief regulation no 1186/2009.</li> </ul>	A person may be exempt from NRT on plastic packaging by participating in a producer responsibility scheme.	<ul style="list-style-type: none"> <li>Single-use packaging that does not exceed 0,5 tons of the total amount of filled packaging supplied to the Lithuanian market during tax period;</li> <li>The quantity of filled packaging that is in proportion to the part of the performed recovery task and/or recycling waste;</li> <li>Reusable packaging.</li> </ul>	<ul style="list-style-type: none"> <li>Packaging that: <ul style="list-style-type: none"> <li>contains ready-to-eat meals that have not been packaged at the point of sale;</li> <li>is made available in the context of non-sedentary catering or drinking activities;</li> <li>is made available through an automatic vending machine for the supply of ready-to-eat meals.</li> </ul> </li> </ul>	There are no exemptions available for the contribution. As for the ecotax, transport bags manufactured from materials that comply with the requirements of SR EN 13432:2002 are exempt.	<ul style="list-style-type: none"> <li>The amount of packaging sold or used does not exceed 15,000 kilograms per year;</li> <li>The packaging is recyclable;</li> <li>The packaging has a long-life span.</li> </ul>	<ul style="list-style-type: none"> <li>Recycled plastic;</li> <li>Packaging for medical uses;</li> <li>Some plastics for agricultural;</li> <li>Small imports (below 5 kg);</li> <li>Products sent abroad of Spain.</li> </ul>	<ul style="list-style-type: none"> <li>Has 30% or more recycled plastic content;</li> <li>Plastic is not proportionately the heaviest when measured by weight;</li> <li>Licensed human medicines;</li> <li>Transport packaging to import products;</li> <li>Users of less than 100 tons.</li> </ul>