

73 – The Future Spanish Tax on Non-reusable Plastics

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The objective of the article is to make a detailed analysis of the future tax of non-reusable plastics in the Spanish tax system.

On June 2 the Council of Ministers presented the Draft Law on Waste and Contaminated Soils. The purpose of this law is the transposition of Directives 2018/851 of the European Parliament and of the Council of May 20, 2018 amending Directive 2008/98 / EC on waste and Directive 2019/904 of the European Parliament and of the Council of June 5, 2019 regarding the reduction of the impact of certain plastic products on the environment. Both directives are pertinent modifications for the purposes of Special Taxes.

As it is indicated in Directive 2019/904 and in the explanatory memorandum of the Preliminary Draft, the objective of this new regulation is to reduce the waste generated and specifically plastic waste. Indeed, as indicated in the aforementioned Directive, between 80% and 85% of marine litter is plastic waste, of which single-use plastics represent 50%.

The future tax on non-reusable plastics will be indirect and will form part of the Special Taxes, which are harmonized at the European level. Due to the environmental nature of the tax it will form part of what is known as Environmental Taxes.

The article will consist of five sections: a first one where the object of study will be presented and how to find the tax on non-reusable plastic in environmental taxation and a brief exposition of environmental taxation in Spain. Next, an analysis of the regulatory directive and taxes similar to the Spanish tax on non-reusable plastics will be carried out in the member countries of the European Union. Next, the tax proposed in the Preliminary Draft will be analyzed. Finally, the main conclusions of the work will be presented.

Biographical note

Teresa Puchol Tur is 24 years old, she has a degree in Economics from the University of Valencia and has completed a Master in Business Law, Commercial, Labor and Tax Consulting, also at the University of Valencia. She has focused her study on Special Taxes. She is currently the beneficiary of a scholarship for the training of doctors and is going to start a Doctorate in Law, Political Science and Criminology at the University of Valencia, where she will proceed with the study of taxation, focusing on indirect taxation.