

SPAIN PLASTIC TAX

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH
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Introduction

This guide provides an explanation of the most recent changes made to ONESOURCE Indirect Tax Determination for the implementation of the new Spain Plastic Tax authority supporting calculations of the Special Tax on Non-reusable Plastic Containers in Spain.

The tax is applicable on the manufacture, importation, and intra-community acquisition of non-reusable packaging containing plastic for final use within the Spanish market. The scope of taxation includes single-use plastic containers, both empty and filled, as well as the ones intended to allow the distribution or displaying goods. Taxpayers must assess whether the plastic packaging they introduce in Spain falls within the scope of the tax.

The Spain Plastic Tax authority is turned off by default. To activate the authority, you will need to turn it on. This document explains the system updates and describes how to utilize the Spain Plastic Tax authority.

PART I - UPDATES TO DETERMINATION

Spain Plastic Tax

Zone

The authority of Spain Plastic Tax was created and attached to the zone of SPAIN.

Zones		Search	Edit	Alias	Authorities				
Selected Zone: SPAIN		Selected Authority: Spain Plastic Tax							
		Submit		Actions ▼					
Authority									
Spain Domestic Reverse Charge									
Spain									
Spain Plastic Tax									

Authority

The new authority was created with the following attributes:

ATTRIBUTE	VALUE
Authority Name	Spain Plastic Tax
Product Group	Harmonized
Tax Administration Level	Country
Effective Tax Level	Country
Authority Type	FEE
Registration Mask	^ES000\w{2}[A-Z]{2}\d{3}[A-Z]{1}\$

Authority Options

The following authority options were added in the new authority effective 01/01/1901:

AUTHORITY OPTION	CONDITION	VALUE
CR - Registration Requirement	Both	Not Applicable
Filing Groups Goods	None	Yes
GS - Goods Reverse Charge	Not Applicable	Not Applicable
Intra-Company tax free sale - Goods	None	Yes
PRL - Parent Registration Lookup	None	No
Turn Off Authority	None	Yes

Logic Mapping

The following authority logic group was mapped in the new authority effective 01/01/1901:

AUTHORITY LOGIC GROUP	ORDER
WEE_PCL_Goods_JD	1

Fee

The following fee was added in the new authority effective 09/01/2023:

RATE CODE	FEE DESCRIPTION	FEE	UNIT OF MEASUREMENT
PLT	Non-reusable plastic	EUR.0.45	KGM

Rules

The following product rules with “End_Use” rule qualifiers were added in the new authority effective 09/01/2023:

PRODUCT GROUP	RULE ORDER	RATE CODE	RULE QUALIFIERS		
			ELEMENT	OPERATOR	VALUE
Harmonized	6999.9998	PLT	LINE.END_USE	=	PLASTIC_TAX
Harmonized	6959.9999	PLT	LINE.END_USE	=	PLASTIC_TAX
Non-Harmonized	7999.9999	PLT	LINE.END_USE	=	PLASTIC_TAX

Spain

Contributing Authority Configuration

The Special Tax on Non-reusable Plastic Packaging is subject to the Value Added Tax.

In order for the VAT to be calculated on the fee, the authority of Spain Plastic Tax was added as a contributing authority to the authority of Spain, as shown in the following figure:

The screenshot shows the 'Extended Configuration' window with the 'Contributing Authorities' tab selected. The 'Selected Authority' is 'Spain'. Below, a table lists 'Contributing Authorities 1 - 1 / 1'.

Authority	Basis Percent	Start Date	End Date
Spain Plastic Tax	100%	09/01/2023	

On the right, the 'Selected Contributing Authority' section shows 'Spain Plastic Tax' with fields for 'Authority' (Spain Plastic Tax), 'Basis Percent' (100%), 'Start Date' (09/01/2023), and 'End Date'.

Rules

All the rules in Spain authority were updated with changing of the calculation method from "Tax on Gross Amount" to "Tax on Gross and Contributing Authorities".

PART II – USING THE AUTHORITY

Turning On the authority

The Spain Plastic Tax authority is turned off by default. To turn it on, access the Advanced Configuration section.

ONESOURCE™ INDIRECT TAX DETERMINATION

The screenshot shows the 'Menu' dropdown in the ONESOURCE Indirect Tax Determination application. The 'Menu' is open, showing options like 'Home', 'Tax Data', 'Company Data', 'Logic Settings', 'Workbench', 'System', 'Tax Rate Finder', 'Reports', 'Certificate Manager', and 'QuickLinks'. The 'System' option is expanded, showing 'Zones', 'Authorities', 'Products', 'Currency Management', 'Date Determination', 'Materials', and 'Units of Measure'. The 'Authorities' option is further expanded, showing 'Basic Info (Rates and Rules)', 'Extended Configuration', and 'Advanced Configuration'. The 'Advanced Configuration' option is highlighted.

Search for and select the Spain Plastic Tax authority.

Advanced Configuration

SearchOptionsLogic Mappings

Selected Authority: Spain Plastic Tax

SearchActions

Search for Authorities:

Tax Data Type: International Tax Data

Authority Name:

Templates: ☐

Custom: ☐

Search Results:

Authority Name	Product Group
Search Results	
Spain	Harmonized
Spain Additional Duty	Harmonized
Spain Domestic Reverse Charge	Harmonized
Spain Import Duty	Harmonized
Spain Plastic Tax	Harmonized

Legend: Regular Authority Custom Authority Template

Select the Options tab and then click the Actions button and select Add from the drop-down menu. Select the name of the option “Turn Off Authority” and set the condition to None, the value to No and the start date of 09/01/2023.

Advanced Configuration

SearchOptionsLogic Mappings

Selected Authority: Spain Plastic Tax

Selected Authority Option: (Creating a new authority option)

SubmitActions

Custom Authority Options:

Name	Condition	Value	Start Date	End Date
Turn Off Authority	- None -	No	09/01/2023	

No Custom Authority Options Found

Tax Data Provider Authority Options:

Name	Condition	Value	Start Date	End Date
CR - Registration Requirement	Both	Not Applicable	01/01/1901	
Filing Groups Goods	- None -	Yes	01/01/1901	
GS - Goods Reverse Charge	Not Applicable	Not Applicable	01/01/1901	
Intra-Company tax free sale - Goods	- None -	Yes	01/01/1901	
PRL - Parent Registration Lookup	- None -	No	01/01/1901	
Turn Off Authority	- None -	Yes	01/01/1901	

PART III – TAX RESULTS EXAMPLES

Test 1: Domestic supply of the goods in Spain

WORKBENCH ELEMENTS	VALUES
Company Role	Seller
Transaction Type	Goods
Point of Title Transfer	In transit
Ship From Country	Spain
Ship To Country	Spain
Seller's Registration	ES00012AB123A
End_Use qualifier (line level)	PLASTIC_TAX

Tax result:

Scenario 2023 September 1st Update - Spain Plastic Tax domestic purchase of goods:

View Results: <input type="button" value="2"/>	Gross Amount: 100.00	Eff%: 75.45%					
Zone	Authority	Invoice Desc	Type	Dir	Fee Rate	Tax Amt	TT IT
Country: SPAIN	Spain Plastic Tax	Spain Plastic Tax	CA		0.45	45.00	
Country: SPAIN	Spain	VAT	S	O	21%	30.45	
						75.45 USD	
<input type="checkbox"/> Authority Messages:							
Authority	RuleOrder	Message					
Spain Plastic Tax	6999.9998	CUSTAUTHSST1: Plastic Tax in Ship to location					
Spain	10000	EUSG4: Output VAT in Ship From location.					

Test 2: Importation of the goods into Spain

WORKBENCH ELEMENTS	VALUES
Company Role	Seller
Transaction Type	Goods
Point of Title Transfer	In transit
Ship From	United Kingdom
Ship To	Spain
Buyer's Registration	ES00012AB123A
End_Use qualifier (line level)	PLASTIC_TAX

Tax result:

Scenario 2023 September 1st Update - Spain Plastic Tax import of goods:

View Results: 2		Gross Amount: 100.00	Eff%: 45%							
Zone	Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt	TT	IT	
Country: SPAIN	Spain Plastic Tax	Spain Plastic Tax	CA		0.45		45.00			
Country: SPAIN	Spain	VAT	IM	O		21%	30.45			
Country: SPAIN	Spain	VAT	IM	I		21%	30.45			
							45.00 USD			
<div><div></div>Authority Messages:</div>										
Authority	RuleOrder	Message								
Spain Plastic Tax	6999.9998	CUSTAUTHBST1: Plastic Tax in Ship To location								
Spain	10000	EUBG9: Import VAT in Ship To Location.								
Spain	10000	EUBG10: Recovery of import input VAT in Ship To location.								