



## Tax Alert

# Romanian and English

Noutăți referitoare la taxa privind ambalajele de materiale plastice care nu sunt reciclate

În Jurnalul Oficial al UE nr. 165 a fost publicat Regulamentul (UE, Euratom) 2021/770 privind calcularea resursei proprii bazate pe deșeurile de ambalaje din plastic care nu sunt reciclate.

Regulamentul (UE, Euratom) 2021/770 stabilește normele privind calcularea resursei proprii bazate pe deșeurile de ambalaje din plastic care nu sunt reciclate.

Fiecare stat membru trebuie să calculeze taxa pentru deșeurile de ambalaje din plastic care nu sunt reciclate, fie prin intermediul trezoreriei fiecărui stat membru, fie de către o entitate publică cu funcții similare sau prin intermediul băncii centrale naționale a fiecărui stat membru.

Acest regulament se aplică de la 1 ianuarie 2021.

În Monitorul Oficial nr. 556 a fost publicată Legea nr. 150/2021 pentru ratificarea Deciziei (UE, EURATOM) 2020/2.053 a Consiliului din 14 decembrie 2020 privind sistemul de resurse proprii ale Uniunii Europene și de abrogare a Deciziei 2014/335/UE, Euratom, adoptată la Bruxelles.

Conform Deciziei UE nr. 2020/2.053, pentru deșeurile de ambalaje de materiale plastice care nu sunt reciclate se instituie o taxă de 0,80 euro pe kilogram, taxă ce se constituie sursa la bugetul Uniunii.

România are dreptul la o reducere anuală forfetară de 60 de milioane de euro.

Greutatea deșeurilor de ambalaje din plastic care nu sunt reciclate se calculează ca diferența între greutatea deșeurilor de ambalaje din plastic generate într-un stat membru într-un anumit an și greutatea deșeurilor de ambalaje din plastic care sunt reciclate în anul respectiv.

Legea nr. 150/2021 a intrat în vigoare în data de 31 mai 2021.

## News regarding the tax on plastic packaging not recycled

**Regulation no 2021/770 (EU, EURATOM) on the calculation of the own resource based on not recycled plastic packaging waste, was published on the Official Journal no. 165.**

Regulation EU, Euratom no. 2021/770 lays down rules on calculating the own resources based on plastic packaging waste that is not recycled.

Each Member State shall compute the tax for non-recycled plastic packaging waste, either through the treasury of each Member State or by a public entity with similar functions or through the national central bank of each Member State.

This Regulation shall apply from 1 January 2021.

**Law no 150/2021 for the ratification of Council Decision (EU, EURATOM) 2020 / 2.053 of 14 December 2020 on the system of the European Union's own resources and repealing Decision 2014/335 / EU, Euratom, adopted in Brussels was published on Official Gazette no. 556.**

According to EU Decision no. 2020 / 2.053, a tax of EUR 0.80 per kilogram is established for plastic packaging waste that is not recycled. The tax constitutes own resources at the budget of the Union.

Romania is entitled to a flat-rate annual tax reduction of EURO 60 million expressed in current prices.

The weight of plastic packaging waste that is not recycled is computed as the difference between the weight of plastic packaging waste generated in a Member State in a given year and the weight of plastic packaging waste that is recycled in that year.

Law no. 150/2021 entered into force on 31 May 2021.

Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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