



Spanish Legislation



Return and recycling obligation for industrial and commercial packaging

Article 35 and 41 Royal Decree on packaging and packaging waste



Consumption tax for single-use plastics

Article 67-83 Waste and Soil Protection Act



Registration obligation

Article 15 Royal Decree on packaging and packaging waste



Reporting obligations

Article 16 Royal Decree on packaging and packaging waste



Business Prevention and Ecodesign plan (PEPE)

Article 18.1 Royal Decree on packaging and packaging waste



EPR contributions on the invoice

Article 23.5 Royal Decree on packaging and packaging waste

Return and recycling obligation for industrial and commercial packaging:

► Section 4 & 5 Royal Decree on packaging and packaging waste (Título II, Capítulo III, Sección (4 & 5))

As part of the Extended Producer Responsibility, product producers are responsible for the financing and the organisation of the waste management of their commercial packaging ([Article 35 \(1\)](#)) and industrial packaging ([Article 41 \(1\)](#)).

Product producers can fulfil this obligation individually or by participating in a collective take-back system. RIGK GmbH was involved in setting up the [ENVALORA](#) take-back system for industrial and commercial packaging as part of a consultancy project.

Packaging: all packaging that is not categorised as household packaging (e.g. commercial packaging, industrial packaging and transport packaging/tertiary packaging as well as group packaging/secondary packaging that is not accumulated at private households)

Obligated party: Product producer (Spanish packer or importer of the packaged products). Non-Spanish product producers appoint an authorised representative to take over their obligations, including registration ([Article 17 \(2\)](#)).

Validity: from December 2024

Consumption tax for single-use plastics

► Article 67-83 Waste and Soil Protection Act

Packaging: for the proportion of virgin plastic material

Obligated party: producers of plastic packaging

Validity: since 1 January 2023

Amount: 0,45 € per kg of non-recyclable virgin plastics put into packaging

Exception: Companies that place less than 5 kg of plastic in their packaging on the Spanish market per month are exempt from the tax. Recycled plastic is also not taxed. The use of recycled plastic must be proven. This is possible via RecyClass certification by [PlastCert](#).



Spanish Legislation

Registration obligation

► Article 15 Royal Decree on packaging and packaging waste

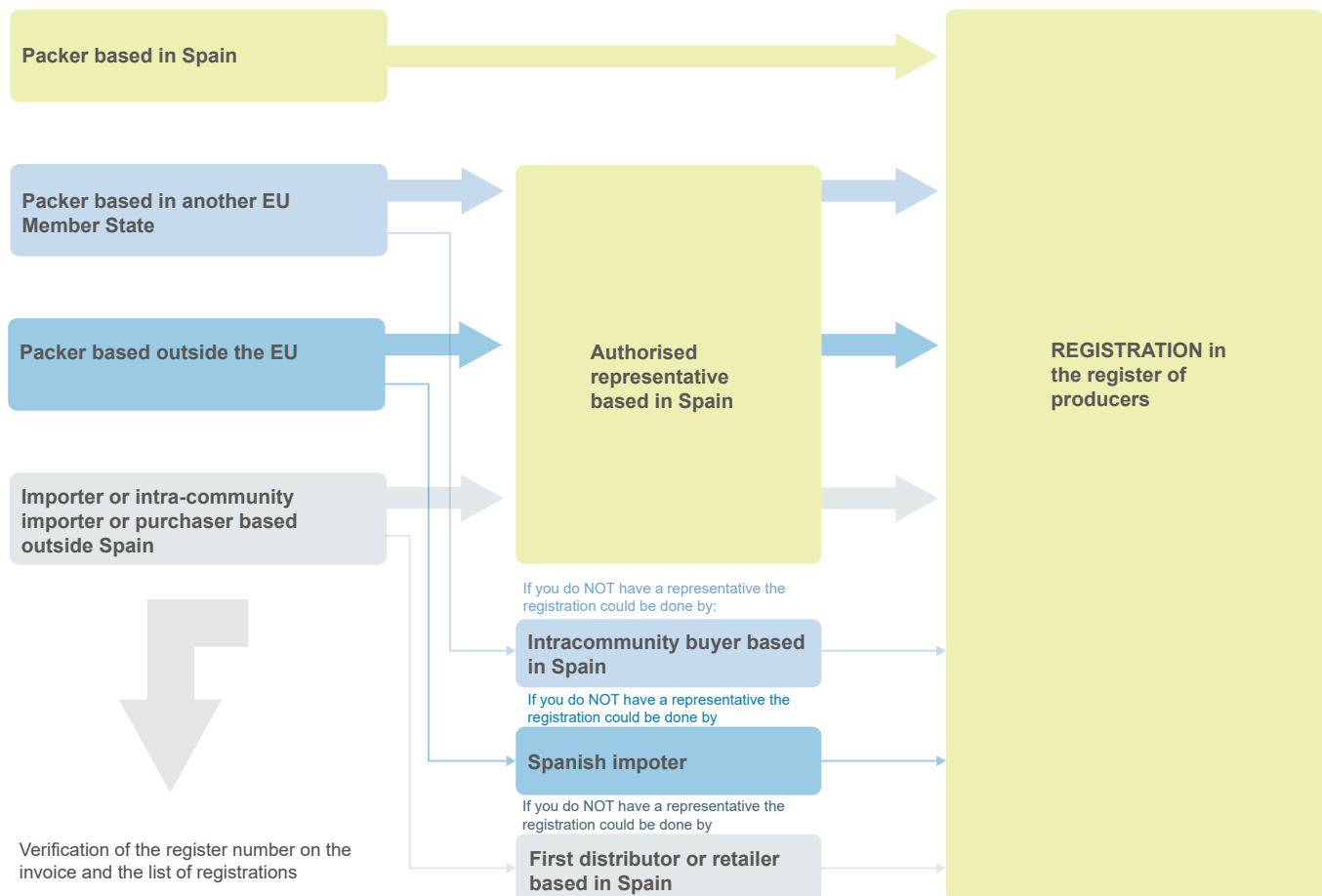
Packaging: all packaging that is placed on the Spanish market

Obligated party: Spanish and international companies that sell packaged goods to Spain (see chart)

Validity: since 1 January 2023

Content: Product producers or authorised representatives appointed by foreign producers must be entered in the [register of producers](#). The following information must be provided when registering: Address, contact details, European or Spanish tax number, CNAE activity code, indication of which types of packaging are placed on the market (household and/or industrial/ commercial packaging), indication of whether disposable and/or reusable packaging, proof of fulfilment of extended producer responsibility (collective system certificate or environmental identification number in the case of individual recovery), declaration of correctness.

After registration, you will receive a registration number from the Ministry, which must be included in all accounting documents (invoices, etc.).



Legal basis:

[Ley de Envases y Residuos de Envases 11/1997 vom 24.04.1997 \(Packaging and Packaging Waste Act\)](#)

[Ley 7/2022 de Residuos y Suelos Contaminados para una economía circular vom 08.04.2022 \(Waste and Soil Protection Act\)](#)

[Real Decreto 1055/2022 de Envases y Residuos de Envases vom 27.12.2022 \(Royal Decree on packaging and packaging waste\)](#)

This information is a summary of the new obligations resulting from the Spanish legislation. It does not claim to be complete and does not constitute legal advice.

Reporting obligations

► Article 16 Royal Decree on packaging and packaging waste

Packaging: all packaging that is placed on the Spanish market

Obligated party: Spanish and international companies that sell packaged goods to Spain (see chart).

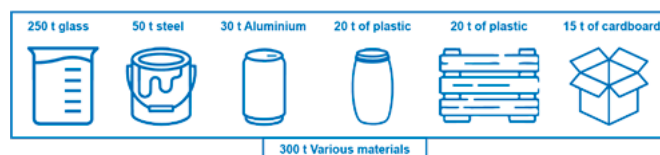
Validity: since 1 January 2023

Content: The quantities of the packaging placed on the Spanish market by weight and type of material as well as the number of packaging units must be reported annually by 31 March for the previous year via the producer register. The quantities must be reported for each type of packaging. Single-use and reusable packaging must also be reported separately. All components of the packaging must be reported (including filling material, caps, etc.).

Business Prevention and Ecodesign plan (PEPE)

► Article 18.1 Royal Decree on packaging and packaging waste

Packaging: all packaging that is placed on the Spanish market. A PEPE is required if the following packaging quantities are reached or exceeded. Packaging thresholds:



- 250 tonnes, if the packaging consists exclusively of glass,
- 50 tonnes, if the packaging consists exclusively of steel,
- 30 tonnes, if the packaging consists exclusively of aluminium,
- 20 tonnes, if the packaging consists exclusively of plastic,
- 20 tonnes, if the packaging consists exclusively of wood,
- 15 tonnes, if the packaging consists exclusively of cardboard or composite materials,
- 300 tonnes, if the packaging consists of several materials and none of them individually exceeds the above quantities.

Obligated party: product producers who place packaging on the market over the course of a calendar year in quantities that reach or exceed the specified packaging thresholds

Validity: if the thresholds are exceeded, the PEPE must implemented during the following calendar year

Content: producers are required to implement a five-year Business Prevention and Ecodesign plan (PEPE) if the packaging thresholds are reached or exceeded within a calendar year.

EPR contributions on the invoice

► Article 23.5 Royal Decree on packaging and packaging waste

Packaging: all industrial and commercial packaging placed on the Spanish market

Obligated party: product producers (Spanish packagers or importers of packaged products)

Validity: since 1 January 2025

Content: The producer must clearly identify this EPR contribution separately, without including it in the unit price. Only the producer of the product is required to identify this contribution on the invoice. At the customer's request, they may provide a breakdown of the contribution made for each individual product. The information on the invoice is a requirement in itself and serves as proof of the contribution to the Spanish EPR systems.

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