

Italian Government proposes changes to tax on plastic items

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Italy's proportional tax on manufactured plastic products for single use (MACSI), aimed at reducing the production and consumption of plastic and expected to enter into force as at 1 January 2021, may be subject to changes and postponement.

In fact, the Draft Budget Law for 2021 contains several changes and specifications regarding application of the tax.

Specifically, the draft legislation includes:

- ▶ Clarification that plastic preforms should be regarded as MACSI
- ▶ Identification of the person subject to tax in the case of tolling agreements
- ▶ An increase of the threshold above which the tax is due
- ▶ Clarification that the tax representative is jointly liable with the taxable person
- ▶ Process for performing audits
- ▶ A reduction in penalties for non- or late payments and failure to file a returns
- ▶ More details to be included in the Implementing decree, still to be issued

Finally, based on the draft legislation, the tax will be effective as from 1 July, rather than 1 January 2021 as originally proposed.

It is important to note that the Budget Law may be subject to further changes before final approval. Future Alerts will report on any developments.

For additional information with respect to this Alert, please contact the following:

Studio Legale Tributario, Rome

- ▶ Nicoletta Mazzitelli nicoletta.mazzitelli@it.ey.com
- ▶ Emma Greco emma.greco@it.ey.com
- ▶ Serena Paone serena.paone@it.ey.com
- ▶ Andrea Primerano andrea.primerano@it.ey.com

Studio Legale Tributario, Milan

- ▶ Stefano Pavesi stefano.pavesi@it.ey.com
- ▶ Anselmo Martellotta anselmo.martellotta@it.ey.com
- ▶ Marco Cantisani marco.cantisani@it.ey.com
- ▶ Marion Dorré marion.dorre@it.ey.com
- ▶ Paolo Cilibrizzi paolo.cilibrizzi@it.ey.com

Studio Legale Tributario, Treviso

- ▶ Fabio Babolin fabio.babolin@it.ey.com

Studio Legale Tributario, Turin

- ▶ Anna Paola Deiana anna-paola.deiana@it.ey.com

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