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Committee on Petitions

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NOTICE TO MEMBERS

Petition 0381/2006 by Giuseppe Brau (Italian), on the abolition of tax on biodegradable packaging

1. Summary of petition

The petitioner describes the advantages for the environment and agriculture of 100% biodegradable plastic packaging and calls for tax on it to be abolished; he stresses that such materials should meet the requirements of European standard EN 13432, in accordance with Directive 94/62 on packaging and packaging waste.

2. Admissibility

Declared admissible on 22 September 2006. Information requested from the Commission under Rule 192(4).

3. Commission reply, received on 28 February 2007.

Summary of the facts and the Petition

The objective of the petition is to support the use of bioplastics in the European Union, in particular through their tax-free status or the adoption of binding legislative measures which could limit the use of non-biodegradable plastics. According to the petitioner, biodegradable plastics have a number of environmentally beneficial properties: when compared to conventional plastics, bioplastics would allow for lower greenhouse gas emissions during their production and generate energy savings. The petitioner also calls for the use of the European standard EN 13432 laying down the properties of biodegradable materials as a reference to identify biodegradable plastics.

The Commission's comments to the petition

The Commission is aware that there may be potential environmental benefits to the use of bioplastics as a packaging material in certain applications and conditions. At this stage,

however, the potential and properties of bioplastics have not yet been fully explored on a commercial scale.

The Commission supports extensive research in the area of biodegradable plastics. The Community funded **BIOMAT** website <http://www.biomatnet.org/home.html> gives details on the extensive research that has been carried out over the past 15 years under the different framework programmes. This covers all research aspects from agricultural feedstocks to polymer processing, and from biodegradability to market issues. From a research point of view Europe has pioneered many bioplastic innovations (starch based plastics, polyhydroxybutyrates, proandiols, and polylactic acids) but has not yet fully explored their commercial potential. There is substantial potential for research projects on bioplastics under the seventh framework programme across several themes and particularly as regards the biorefinery and microbial routes.

Directive 94/62/EC on packaging and packaging waste¹ ("Packaging Directive") provides for essential requirements that need to be met by packaging which is claimed to be biodegradable. CEN's standard on biodegradability EN 13432² shall give an automatic presumption of conformity with the biodegradability requirements. However, since standards are costly, other means can also be used to demonstrate compliance with the essential requirements.

In addition to the essential requirements, the Packaging Directive provides that Member States shall ensure that other packaging preventive measures are implemented. Such measures may include the promotion of biodegradable plastics, in particular where the use of biodegradable plastics would bring about environmental benefits. Although Member States may not prohibit the use of non-biodegradable plastics in packaging if it is in line with the essential requirements of the Packaging Directive, they may encourage the use of bioplastics e.g. by educational campaigns.

As regards taxes, there is no harmonisation of taxation of biodegradable plastic packaging at a European level (other than the general harmonization applicable to VAT). At this stage, there is no plan to introduce a tax-free status for biodegradable plastic packaging. However, based on the principle of subsidiarity, Member States may adopt tax measures (for taxes other than VAT) to favour the utilisation of biodegradable plastic packaging, providing that these measures are in line with the general principles of the EC Treaty and, in particular, do not give rise to cross-border formalities and respect the non-discrimination principle.

Conclusions

At this stage, the Commission does not plan to make it compulsory to use biodegradable plastics since their environmental potential and properties as well as commercial potential need to be further explored. The Commission will, however, support further research in this area.

¹ OJ L 365, 31.12.1994, p. 10.

² Standard EN 13432:2000 on organic recovery.

The EN 13432 standard on biodegradability gives an automatic presumption of conformity with one of the essential requirements of the Packaging Directive but other means to prove compliance can also be used by economic operators.

Member States may promote the use of bioplastics in many ways taking into account the requirements of the Packaging Directive.

There is no plan to introduce tax-free status for biodegradable plastic packaging at European level. However, Member States may adopt tax measures (for taxes other than VAT) to favour the utilisation of biodegradable plastic packaging, provided that these measures are in line with the general principles of the EC Treaty.