

**Priority question for written answer P-005480/2020
to the Commission**

Rule 138

Isabella Tovaglieri (ID)

Subject: Adoption of the European plastic tax

At its plenary session of 16 September 2020, Parliament adopted a resolution calling for a new system of own resources, including, inter alia, a tax on non-recycled plastic packaging from 1 January 2021.

However, a number of subjective and objective aspects of the tax have not been specified, leaving considerable uncertainty among economic stakeholders in the sector.

Moreover, the issue of imported products and how the tax is to be applied to non-European operators has not been addressed.

Can the Commission therefore say:

1. how the entities required to pay the tax are to be identified and what the criteria are for identifying taxable entities;
2. how it intends to apply the tax to imported products;
3. how it intends to harmonise the European tax and avoid double taxation where another tax of the same kind is in force in a Member State, and whether it intends to exempt packaging that is in direct contact with food, or provide for a different tax on such packaging?