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# German Tax Desk Italy: Plastic Tax and Sugar Tax – Postponement to 2023 with the Budget law for 2022

**The 2020 budget law (n. 160/2019) introduced two new consumption taxes under the responsibility of the Customs and Monopolies Authority: the tax on the consumption of plastic products with single use or "MACSI" (known as the "Plastic Tax") and the tax on the consumption of sweetened beverages (known as the "Sugar Tax").**

The “Plastic Tax” concerns the consumption of single use items made with (even partially) plastic materials that have, or are intended to have, the function of containing, protecting, handling or delivering goods or food products.

The “Sugar Tax” covers non-alcoholic sweetened beverages, meaning finished products and those prepared to be used as such after dilution, falling within the headings of NC 2009 (fruit juices, vegetables and legumes) and 2202 (water with added sugar or other sweeteners or flavoring, and other non-alcoholic beverages) of the EU combined nomenclature, obtained by adding sweeteners.

With the press release of the Council of Ministers of 19 October 2021 it was announced the deferral of both taxes to 2023 with the Budget law for 2022.

Are you interested in further details? Then let’s talk!

For a deeper discussion, please contact:

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## **Schlagwörter**

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