I. GENERAL PROVISIONS

HEAD OF STATE

5809 *Law 7/2022, of 8th April, waste and contaminated soil for a circular economy.*

KING FELIPE VI

OF SPAIN

To all whom these Presents may come, be seen or known.
Be it known: That the Spanish Government has passed, and I hereby enact the following Law:

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Third additional provision. Waste from the Balearic Islands, Canary Islands, Ceuta and Melilla.

Fourth additional provision. Application of the laws regulating Spanish National Defence.

Fifth additional provision. Health protection and occupational risk prevention regulations.

Sixth additional provision. Coordination of financial guarantees.

Seventh additional provision. Taxable events regulated in this law and taxed by the autonomous communities.

Eighth additional provision. Electronic processing.

Nineth additional provision. Recyclable waste.

Tenth additional provision. Emergency situations.

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Fourteenth additional provision. Facilities and sites with asbestos.

Fifteenth additional provision. Personal data protection.

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Sixth final provision. Adaptation of regulations to this Law.

PREAMBLE

I

The first objective of any waste policy should be to minimise the negative effects of waste generation and management on human health and the environment. Likewise, and in line with the principles governing the circular economy, this policy must also aim to make efficient use of resources, with a firm strategic commitment from all public administrations, as well as the involvement and commitment of all economic and social agents.

The main impacts of waste on the environment include climate change and marine litter, which are currently the main areas of concern. With regard to the impact of waste on climate change, waste is a diffuse source of greenhouse gas emissions, mainly due to methane emitted from landfills containing biodegradable waste. While their contribution to greenhouse gas emissions remains at around four percent, this can be significantly reduced by promoting, for example, policies that prevent the landfilling of biodegradable waste. Sustainable waste management also helps other economic sectors to reduce their emissions of greenhouse gases and other air pollutants. Moreover, proper waste management prevents waste from ending up in the marine environment, thus contributing positively to the achievement of the objectives framed in the Marine Strategies for the protection and conservation of the marine environment. In terms of resource efficiency, waste management in Spain still relies predominantly on landfills, therefore a waste policy that rigorously applies the hierarchy principle shall contribute to greater sustainability, as well as to the implementation of circular economic models.

The Law aims to establish the principles of the circular economy through basic waste legislation, as well as contribute to the fight against climate change and protect the marine environment. It thus contributes to the fulfilment of the Sustainable Development Goals, included in the 2030 Agenda and in particular goals 12 -sustainable production and consumption-, 13 -climate action- and 14 – life below water. Furthermore, in terms of its contribution to the fight against climate change, this Law is consistent with energy and climate planning.

On the other hand, waste policy contributes to job creation in certain sectors, such as those linked to preparing for reuse and recycling, therefore the Law also contributes to the creation and consolidation of employment in the waste management sector.

II

In an effort to transform the EU into a "recycling society" and to contribute to the fight against climate change, Directive 2008/98/EC of the European Parliament and of the Council, of 19th November 2008, on waste and repealing certain Directives (hereinafter the Waste Framework Directive) was adopted in 2008. This new directive established the waste hierarchy principle as a key instrument to decouple the relationship between economic growth and waste production. This principle specifies the order of priority for waste actions: waste prevention, preparation for reuse, recycling, other types of recovery including energy recovery and, lastly, waste disposal.

Law 22/2011, of 28th July, on waste and contaminated soil, incorporated the Waste Framework Directive into the domestic legal system and revised the existing Spanish regulations on the matter, which dated back to 1998.

This Law involved the incorporation of new concepts coined in the EU, such as by-products and end-of-waste status. These concepts help to delimit the application of the legal regime for waste and the Law provided for their harmonised application across Spain. It also incorporated the principle of waste hierarchy, a principle that should prevail in waste policy and legislation in order to progress towards a recycling society. It set a waste prevention target for 2020 and adopted the EU targets set for household and similar waste and for construction and demolition waste. It also established a harmonised regulatory framework for extended producer responsibility and revised the legal regime applicable to contaminated soil.

Subsequently, the European Commission conducted several studies which highlighted the need to achieve greater harmonisation between Member States in the application of waste legislation and establish new medium and long-term objectives, in order to contribute to a more efficient use of resources in the EU and to ensure that the States had a clear horizon for investment in waste treatment infrastructures.

Finally, in 2015, the European Commission approved the Circular Economy Action Plan (COM 2015) 614 final), which included a series of measures including the adoption of a legislative package revising key pieces of EU waste legislation. Thus, in 2018, Directive (EU) 2018/851 of the European Parliament and of the Council, of 30th May 2018, was adopted, amending Directive 2008/98/EC on waste (hereinafter Directive (EU) 2018/851). This directive revised some articles of the Waste Framework Directive with the aim of advancing the circular economy, harmonising, improving information and traceability of waste and strengthening governance in this area.

The Law incorporates into the Spanish legal system the directive approved in 2018, with the amendments that it introduces into the Waste Framework Directive. This further strengthens the application of the hierarchy principle by making the use of economic instruments mandatory, strengthens waste prevention by including measures to contribute to the Sustainable Development Goals on food waste and marine litter, increases medium and long-term targets for preparing for reuse and recycling of municipal waste, and makes new separate collections mandatory for bio-waste, textile waste and hazardous household waste, among others. It also establishes mandatory minimum requirements to be applied in the field of extended producer responsibility and extends electronic registers to activities related to hazardous waste, among others, both with regards to production and management.

III

On the other hand, the European Commission identified plastics as one of the priority areas for intervention in its Circular Economy Action Plan, considering that currently less than a quarter of the plastic collected is recycled and almost half of it ends up in landfills.

Plastic is very much a part of our economy and everyday life; it has multiple functions that help to solve various problems facing our society. This explains why plastic consumption has grown exponentially since mass production began, a trend that is expected to continue in the coming decades. Arguments in favour of plastic consumption include food safety, improved logistics and distribution systems, fuel savings and the reduction of greenhouse gas emissions associated with the shipment of this material, as plastic is a lightweight material, more of it can be shipped, which reduces fuel consumption and associated emissions.

However, these advantages and arguments become disadvantages that give rise to serious problems when it comes to their effect on the environment. From the loss of resources when plastic products are destined for landfill, to the impact of their littering, as they degrade very slowly and their basic elements remain in the environment, breaking down into micro- or even nano-sized particles over time, even if the products that contained them or the purpose for which they were designed have long since disappeared. This persistence of plastics in the environment, along with the presence of some toxic elements in the composition of the products and their capacity to adsorb pollutants from the environment, once littered, results in environmental problems that lead to economic, social, health and biological problems, particularly in the marine environment.

According to the European Commission, plastic pollution is a growing problem which, in Spain, has been reflected in the Monitoring Programmes of the Marine Strategies under Descriptor 10 "Marine Litter". In 2020, plastics accounted for 75.9% of waste recorded on beaches. Moreover, Spain has a large marine area and is one of the most biologically diverse countries in Europe. This Law aims to minimise plastic waste entering the sea and also to contribute to the good environmental status of the seas as stipulated in Directive 2008/56/EC, of 17th June 2008.

Given that the prevention and reduction of marine pollution of all kinds, including marine litter, is one of the Sustainable Development Goals of the 2030 Agenda, in January 2018 the European Commission adopted the "European Strategy for Plastics in a Circular Economy". This strategy lays the foundations for a new plastics economy in which the design and production of plastics and plastic products fully respect the needs for reuse, repair and recycling, as well as the development and promotion of more sustainable materials.

Within the framework of this strategy, Directive (EU) 2019/904 of the European Parliament and of the Council, of 5th June 2019, on the reduction of the impact of certain plastic products on the environment (hereafter the Single-Use Plastics Directive) was adopted. This directive is one of the instruments that the European Commission has implemented to progress towards a more circular plastic sector and to fight against marine pollution caused by plastics, mainly from single-use plastic products and fishing gear containing plastic.

Consequently, this Law also aims to incorporate the aforementioned directive into the Spanish legal system, establishing measures applicable to the most common single-use plastic products that appear in marine litter, to fishing gear and to all degradable plastic products. These measures include the reduction, awareness raising, marking and eco-design of plastic products, as well as the use of economic instruments such as extended producer responsibility and even the restriction of certain products, taking into account the possibilities for substitution and existing alternatives on the market.

IV

Lastly, in addition to incorporating the amendments introduced in Directive (EU) 2018/851, as well as the main obligations arising from the Directive on single-use plastics, the Law reviews and clarifies certain aspects of Law 22/2011, of 28th July, based on the experience acquired during the years of its application, in order to make progress in the principles of the circular economy.

Some of the aspects of Law 22/2011, of 28th July, under review include the responsibility of the waste producer, the application of the concepts of by-product and end of waste status, the updating of the penalty regime and the reinforcement of separate collection, which is mandatory for some fractions of waste in all areas, not just in households, but also in the service and commercial sectors, in order to enable high quality recycling and stimulate the use of quality secondary raw materials. This separate collection, for waste under local competence, shall also facilitate increased rates of preparation for reuse and recycling and lead to substantial environmental, economic and social benefits and accelerate the transition to a circular economy. The Law does not determine one sole method for carrying out the aforementioned separate collections of the different fractions of waste under local jurisdiction. They must be adapted to the circumstances of each local authority, considering models of proven success, such as door-to-door collection or closed bins.

V

The preliminary title contains the Law's general provisions and principles, and is divided into two chapters. The first chapter focuses on general provisions and includes the objective and purpose, definitions and scope of application, the regulation of the concepts of by-product and end-of-waste status, and concludes with the classification of waste in accordance with the European List of Waste (consolidated version of the List approved in 2000) and the mechanisms for its possible reclassification.

In terms of definitions, key concepts from Law 22/2011, of 28th July, are maintained, and definitions from new EU regulations are included, including "construction and demolition waste", "food waste", "material recovery", "landfill" and "municipal waste", although the latter definition is limited to the objective of the EU without affecting the distribution of competence existing since Law 22/2011, of 28th July. Other concepts such as "intermediate treatment", "product producer", "contaminated soil", "compost" or "digestate" have also been added in order to achieve a higher degree of legal certainty when implementing the legislation. A number of definitions from the Single-Use Plastics Directive have also been added, such as "plastic", "single-use plastic product", "oxo-degradable plastic", "biodegradable plastic" and "fishing gear".

Although the definition of "dealer" already existed in the previous Law, it should be understood to apply to all natural and legal persons who purchase waste in order to achieve a critical mass, whose subsequent sale for recovery generates profits for them. This concept does not include management activities in which the waste manager charges the producer a certain amount to manage the waste.

Similarly, the definition of "collection" was also included in the previous Law, although its description has been modified slightly for better understanding. Furthermore, in line with the Waste Framework Directive, the Law's waste collection provisions should not apply in the case of non-professional collection systems, as they present a lower risk and contribute to separate collection. This would be the case, for example, for the collection of waste medicines in pharmacies, batteries in shops, return systems for consumer products in shops, or the collection of plant protection product packaging in agricultural cooperatives. Similarly, the definition of waste shipment is limited to activities that are carried out professionally.

Following the guidelines of the Waste Framework Directive and the regulation already introduced in the previous Law, specific articles are included on the concepts of "by-products" and "end-of-waste status", which complete the scope of application of the waste legislation, while at the same time regulating the procedures by which these concepts can be applied, leaving the possibility of applying regionally.

Chapter II of the preliminary title covers the principles of waste policy and administrative competence. The application of the waste hierarchy principle is reinforced by making it compulsory for the competent administrations to use economic instruments for its effective implementation. In light of the foregoing, for the first time, the obligation is expressly included for local authorities to establish a fee or, where applicable, a non-tax public revenue, differentiated and specific for the services they must provide in relation to the waste under their jurisdiction, fees that should tend towards pay-as-you-throw schemes.

As several public administrations are involved in waste management, the administrative competence of each of them are defined, specifying the powers with regard

to the circular economy. On the other hand, given its good operation and usefulness, the Waste Coordination Committee, created by Law 22/2011, of 28th July, has been maintained as a body for technical cooperation and collaboration between the different competent administrations in this area, which shall take into account the principle of market unity and preserving the proper functioning of the domestic market, when dealing with issues related to extended producer responsibility. This is without prejudice to the powers attributed to the Council for Market Unity, regulated in Law 20/2013, of 9th December, on the Guarantee of Market Unity.

VI

Title I addresses waste policy instruments. In accordance with the Waste Framework Directive, waste prevention programmes and waste management plans and programmes are included as planning instruments. It also establishes the possibility of adopting economic measures and instruments, including the establishment of a tax applicable to the deposit of waste in landfills, incineration and co-incineration of waste, regulated in Title VII of the Law.

Given the importance attributed to waste prevention, the Directive included a specific instrument: waste prevention programmes, which must establish preventive measures and objectives, consistent with the preventive measures provided for in the Law, including specific programmes for the prevention of food waste.

Waste management planning is another essential waste policy instrument. Thus, this Law develops these plans nationally, regionally and locally: the State Waste Management Framework Plan defines the general waste management strategy as well as the minimum targets for waste management. The autonomous communities shall draw up their respective autonomous waste management plans, including the elements mentioned in Annex VII, and the local authorities may also draw up, separately or jointly, waste management programmes in coordination with the previous plans.

VII

Title II of the Law provides for waste prevention provisions by establishing specific objectives and measures to break the link between economic growth and the impacts on human health and the environment associated with waste generation. The objectives included in this Law are a continuation of the prevention objective set forth in Law 22/2011, of 28th July, which established that by 2020 a 10% reduction in the amount of waste generated in that year must be achieved compared to that generated in 2010.

This is a new title with respect to the previous Law, which highlights the importance that preventive measures must have within waste policy, through the inclusion of specific and quantifiable objectives for the prevention of waste generation. Special emphasis is placed on the reduction of packaging, encouraging the use of drinking water sources and reusable packaging, especially in the hotel and catering sector.

A specific article is included which includes preventive measures stemming from Directive (EU) 2018/851, including the promotion of sustainable production and consumption patterns and the design of products that are efficient and durable in terms of useful life, as well as the reduction of waste generation in the industrial, mineral extraction and construction sectors, taking into account the best available techniques. Likewise, the producers of hazardous waste shall be obliged to draw up a minimisation plan that includes the practices adopted to reduce the amount of hazardous waste generated and its harmfulness and to report the results to the autonomous community every three years.

In addition, there is an article relating to the reduction of food waste generation, which must have a specific section in prevention programmes, and some specific measures are established for the food industry, distribution and mass catering companies.

VIII

Title III of the Law, "Waste production, possession and management", specifies the obligations of waste producers and waste managers. Following the structure of the previous

regulation, the obligations of the parties involved in the management chain have been systematised and some fundamental issues have been clarified, such as the responsibility of the primary waste producer or holder, which shall not end until the waste has been fully treated.

This title is divided into three chapters, the first of which deals with the primary production and possession of waste, the second with waste management and the third with the waste notification and authorisation system.

Chapter I establishes the obligations of the primary waste producers or other holders of waste regarding the management of their waste, as well as those regarding the storage, mixing, packaging and labelling of their waste.

Chapter II on waste managers' obligations is divided into four sections. The first section regulates the general obligations of waste managers with regard to storage requirements and the requirements to provide a financial guarantee, insurance or equivalent financial security as well as the specific obligations of waste managers depending on their activity.

The second section outlines waste management targets and measures. These shall be aimed at promoting preparation for reuse and recycling by establishing a timetable for the implementation of new separate collections: bio-waste, textiles, waste cooking oils, hazardous household waste and bulky waste. Separate collection may take place by means of bin collection, door-to-door collection, drop-off and collection systems and other means of collection. While separate collection is mandatory as a general rule, exceptions are possible in duly justified cases, such as remote or sparsely populated areas.

Specific targets are also set for the preparation for reuse and recycling of household and commercial waste, and for municipal waste for the medium and long term, as well as for the preparation for reuse, recycling and material recovery of construction and demolition waste. This section concludes with a provision on the disposal of such waste, which must be carried out safely and, in the case of landfilling, after prior treatment of the waste. This article also clarifies the consideration of the burning of plant residues generated in the agricultural environment.

The third section makes specific reference to different waste streams. Firstly, bio-waste, for which specific measures should be taken to enable separation and recycling through biological treatment, including treatment at source through home or community composting, and the production of quality organic amendments. Secondly, specific provisions are provided for the collection and treatment of waste oils. Finally, construction and demolition waste shall be sorted into different fractions preferably at the place of generation, and demolition works shall be carried out selectively, starting from January 2024. It should be noted that the concept of works affected by the scope of application, in the case of road and rail infrastructure construction activities of general interest, should be understood as those activities resulting from the fragmentation of projects approved by the competent body, which develop the same linear infrastructure and which are not separated by more than 100 km.

The fourth section regulates waste shipment, understood as the shipment of waste destined for disposal and recovery. Firstly, the legal regime for shipments within Spain is established, followed by the application of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, on waste shipments for the entry and exit of waste to and from Spain. This is without prejudice to the application of existing regulations on the shipment of hazardous goods, where applicable.

Chapter III regulates notifications and authorisations for waste production and management activities. The system provided for in Law 22/2011, of 28th July, is continued, establishing a differentiated authorisation and notification system for the different waste production and management activities. Prior notification shall be required before starting the activity in the autonomous community in which the companies that produce non-hazardous waste in quantities of more than 1,000 tonnes/year or hazardous waste, as well as waste management, waste purchase and sale (negotiation), agency and shipment activities are located. The regime applicable to waste management activities, including professional waste collection, carried out in a given facility is that of an authorisation, both for the company that is going to carry out the activity and for the facilities at which it is carried out. Mobile facilities for waste treatment operations and natural or legal persons intending to recover or dispose of waste without a facility (landfilling, soil treatment, etc.) must also be subject to the authorisation system, although in both cases a prior notification must also be submitted to the autonomous community in which the operation is to be carried out.

At the end of Chapter III, the article dedicated to the restoration of environmental legality is maintained.

IX

In Title IV, the Law covers "Extended product producer responsibility", incorporating the regulations established in this respect in Directive (EU) 2018/851. The title is divided into two chapters, the first of which covers the "Producers' obligations. General provisions". The Law provides that, by Royal Decree, a series of mandatory measures may be established for producers, relating, for example, to the design of products in such a way as to reduce their environmental impact, the establishment of deposit systems that guarantee the return of the quantities deposited and the return of the product for reuse or of the waste for treatment, to take full or partial responsibility for waste management and to assume financial responsibility for such activities, among others. If such measures include financial or financial and organisational responsibilities, the extended responsibility scheme to be established shall respect the minimum requirements provided for in Chapter II of this Title. It also regulates the requirements to be fulfilled when such obligations are assumed by product producers on a voluntary basis, as well as the figure of the authorised representative of the product producer.

The "General minimum requirements applicable to the extended producer responsibility scheme" in Chapter II have been divided into four different sections. The first of these sections establishes the common provisions on extended producer responsibility schemes, and specifically provides the minimum content of the regulations governing these schemes. Section 2, titled "Common provisions on the implementation of extended responsibility schemes", establishes the obligations of the schemes with regards to the organisation and financing of waste management, limits the scope of financial contributions from product producers to such schemes, regulates the mechanisms for collaboration between the schemes and other parties involved in waste management, that is, agreements with the public administrations involved in waste management, and agreements with other operators for the organisation and financing of waste management. Lastly, this section also establishes the self-monitoring mechanism for extended responsibility schemes, the necessary transparency and dialogue measures, and the safeguarding of the confidentiality of certain information.

With regard to how to comply with these obligations and requirements, Section 3 of this Chapter maintains the possibility of doing so individually or collectively, regulating the incorporation mechanism in both cases, as well as the notification and authorisation system, the necessary financial guarantees, and the capacity of the administrations in the event of non-compliance with the obligations of the extended responsibility scheme.

Lastly, Section 4 focuses on the "Supervision, control and monitoring of extended producer responsibility", establishing the information obligations that make such control and monitoring possible, and the way in which supervision is to be carried out by the administrations.

X

Title V of the Law covers measures to reduce the consumption of certain plastic products, as well as their correct management as waste, transposing into Spanish Law Directive (EU) 2019/904, of 5th June, on the reduction of the impact of certain plastic products on the environment. This is the first time that a state waste Law has included an entire title on this waste fraction. In order to reduce the consumption of certain single-use plastic products such as cups and food containers, quantitative reduction targets are established, and for others such as single-dose or plastic rings, progress in reducing consumption is also foreseen, while other products such as cutlery, plates, cups and oxo-degradable plastic products, as well as intentionally added plastic microbeads measuring less than 5 millimetres, are prohibited from being placed on the market.

Other measures are also foreseen concerning the design of plastic beverage containers, the marking of a number of single-use plastic products, as well as awareness-raising measures to inform consumers and thereby reduce littering.

With regard to plastic bottles, separate collection targets are regulated for two different timelines. In addition, the regulation of extended responsibility schemes for certain plastic products is foreseen, indicating the costs to be borne by the producers of such products.

Finally, it provides for the integration of the measures contained in this title in the programmes to be established for the protection of the marine environment and water and safeguards compliance with EU food legislation to ensure food hygiene and food safety.

XI

In order to improve traceability and increase transparency in waste management, Title VI provides information on waste. Firstly, it regulates the waste production and management register, which incorporates information from the registers of the autonomous communities on waste producers and managers. On the other hand, annual reports are regulated, which must include the content of the chronological file, which is compulsory for registered entities or companies, as well as for producers of more than 10 tonnes of non-hazardous waste per year and must include information on waste production and management operations. This facilitates the traceability of waste from production to final treatment. It also adds the obligation to keep a date-stamped register for entities or companies that generate by-products and those that use them.

The annual sending of information to the autonomous communities (through reports) shall allow for the improvement of information regarding waste production and management and provide accurate and reliable information, which is essential in order to develop waste policy and to comply with EU and international reporting obligations. In addition to natural or legal persons having obtained an authorisation, producers of hazardous waste, entities and companies shipping hazardous waste on a professional basis and those acting as dealers and brokers of hazardous waste, as well as natural or legal persons carrying out waste recovery or disposal without a facility or in mobile facilities, are also obliged to submit an annual report. This title also regulates the information obligations regarding contaminated soil and those of the autonomous communities and the Spanish Ministry for the Ecological Transition and the Demographic Challenge.

Lastly, it regulates the Spanish Electronic Waste Information System (eSIR), an electronic system consisting of the registers, platforms and IT tools that provide the information required to monitor and control waste and contaminated soil management in Spain.

XII

Title VII of the Law, "Tax measures to incentivise the circular economy", introduces two economic instruments related to waste that aim to reduce waste generation and improve the management of waste that cannot be avoided, by taxing treatments lower down the waste hierarchy (landfilling, incineration and co-incineration) in order to reduce these less favourable management options from the point of view of the waste hierarchy principle. This title is divided into two chapters, the first on excise tax on non-reusable plastic packaging and the second on the deposit of waste in landfills, incineration and co-incineration of waste.

The excise tax on non-reusable plastic packaging aims to prevent waste, and is an indirect tax levied on the use of non-reusable plastic packaging in Spain. For the purposes of this tax, packaging is defined as any product intended to provide the function of containing, protecting, holding, distributing and presenting goods, such as plastic cups or plastic rolls for packaging and preventing breakage during product shipment, as well as all products included in the definition provided in Article 2 of this Law.

Packaging, whether empty or containing, protecting, holding, distributing or presenting goods, shall be subject to the said tax.

Packaging made of more than one material containing plastic shall be taxed based on the amount of plastic it contains.

The taxable transaction shall apply to the manufacture, importation or intra-community acquisition of packaging containing non-reusable plastic.

However, in light of the fact that different economic players are sometimes involved in the manufacture of such packaging, or that certain parts of the packaging, such as tops, are manufactured by different parties, in order to reduce, as far as possible, the number of taxable persons and thus facilitate management of the tax, while reducing the administrative burdens on the parties concerned, the manufacture, importation or intra-community acquisition of semi-finished plastic products intended for manufacturing the packaging, such as preforms or thermoplastic sheeting, as well as other plastic products which enable it to be closed, commercialised or presented, shall be subject to the tax. Therefore, anyone who, from semi-finished products, shapes the final packaging or incorporates into it other plastic elements which have been subject to the tax, such as tops, shall not be regarded as a manufacturer and therefore shall not be liable to pay the tax.

Moreover, in order to encourage the recycling of plastic products, the amount of recycled plastic contained in products falling within the target scope of the tax shall not be subject to the excise tax.

In this sense, the tax base shall be the quantity of non-recycled plastic, expressed in kilograms, contained in the products subject to the tax. The tax rate is €0.45 per kilogramme.

Paints, inks, lacquers and adhesives designed to be incorporated into products intended to have the function of containing, protecting, holding, handling or delivering goods or products shall not be subject to the tax. Furthermore, small imports or intra-community acquisitions of packaging shall not be subject to the tax, since they are exempt. Such imports or intra-community acquisitions shall be those for which the total quantity of non-recycled plastic contained in the packaging being imported or acquired does not exceed 5 kilograms. It has also been considered appropriate to grant exemption from the tax to products intended to provide the containment, protection, holding, distribution and presentation of medicines, medical devices, food for special medical purposes, infant formula for hospital use or hazardous healthcare waste, as well as plastic rolls for silage for agricultural and livestock use.

Chapter II establishes the regulation of a tax on the landfilling, incineration and co-incineration of waste. The use of this economic instrument is a key mechanism to progress in the circular economy and to achieve the targets for waste preparation for reuse and recycling; it provides a disincentive for less favourable options in line with the waste hierarchy principle, favouring the diversion of waste towards more environmentally favourable options, which can contribute to reintroducing waste materials into the economy, for example, recycling.

This type of tax on waste destined for landfill or incineration is already in force in several autonomous communities. However, the lack of harmonisation in the elements that make up the various autonomous community taxes and the fact that some autonomous communities have made use of these taxes while others have not, weakens the effectiveness of this instrument in terms of complying with the objectives established by the EU and implies an increase in indirect costs for taxpayers, making it difficult to apply the regulations.

The tax on waste landfilling, incineration and co-incineration is an indirect tax on the waste treated by these waste management operations.

It is configured as a state tax applicable throughout Spain and is to be transferred to the autonomous communities through the adoption of the corresponding agreements in the institutional frameworks for cooperation in the area of autonomous financing established by Spanish Law, as well as through the introduction of the necessary regulatory amendments. As a transitional measure, until these regulatory agreements and amendments are adopted, the tax yield is attributed to the autonomous communities, which may also assume the powers to manage this figure.

The transfer of the proceeds of this tax may allow the autonomous communities, in the exercise of their financial autonomy, to increase funding for measures to improve waste management that reinforce priority options over less sustainable ones.

The taxable transaction concerns the supply of waste for disposal in landfills, for disposal or for energy recovery in incineration or co-incineration plants, whether publicly or privately owned. However, certain exemptions are provided for, for example, when such delivery is ordered by the public authorities in situations of force majeure, extreme necessity or disaster; when the delivery is of waste for which there is a legal obligation of disposal; or when the delivery is of waste resulting from treatment operations other than municipal

waste rejects, from facilities carrying out recovery operations other than intermediate treatment operations; among others.

In this respect, the tax base shall consist of the total weight of waste deposited in landfills, incinerated or co-incinerated. The tax rate for the calculation of the total amount varies according to the type of treatment facility: landfills for non-hazardous waste, hazardous waste or inert waste; municipal waste incineration plants carrying out disposal operations coded D10 or recovery operations coded R01; other incineration plants; or co-incineration plants. Furthermore, the tax rate varies for each of these facilities, depending on the type of waste: municipal waste, municipal waste rejects, waste exempt from prior treatment in accordance with Royal Decree 646/2020, of 7th July, regulating the disposal of waste by landfill (in the case of waste deposited in landfills), waste not subject to certain waste treatment operations (in the case of incinerated waste) and other types of waste. In any case, the rates established in this Law may be increased by the autonomous communities, a power that, in order to be effective, requires the necessary agreements and regulatory amendments to be adopted within the framework of the regional financing system for its full configuration as an assigned tax.

XIII

Title VIII contains the regulation on contaminated soil, maintaining the previous legal regime, which includes provisions relating to potentially soil-polluting activities, the procedure for declaring contaminated soil, the regional and state inventories of contaminated soil declarations, as well as the determination of the parties responsible for the decontamination and recovery of contaminated soil, including the possibility of conventional decontamination and recovery, and the voluntary decontamination and recovery of contaminated soil.

As a new feature, the State Inventory of voluntary decontaminations of contaminated soil has been included, which shall be updated by the registers of the autonomous communities on voluntary recoveries and decontaminations.

XIV

Finally, Title IX regulates liability, monitoring, inspection and control and the penalty system in two separate chapters.

In accordance with the regulation already contained in Law 22/2011, of 28th July, Chapter I includes the powers of the public administrations regarding the inspection, monitoring and control of activities related to waste and contaminated soil, as well as the competence and means. As a novelty, a provision on sampling and analysis for inspection and monitoring has been included, which is regulated in the corresponding annex.

Chapter II of this title covers the penalty system and updates the content of the previous Law. To this end, certain infringements and penalties have been more precisely defined, in particular those relating to extended producer responsibility, and specific references to littering have been included. The amounts of possible penalties have also been updated and the penalty procedure has been defined in accordance with Law 39/2015, of 1st October, on the Common Administrative Procedure for Public Administrations.

XV

Finally, the Law has twenty-two additional provisions, eleven transitional provisions, two repealing provisions and thirteen final provisions.

With regard to the additional provisions, the first declares the establishment or expansion of waste storage, recovery and disposal facilities to be of public utility and social interest for the purposes of compulsory expropriation legislation; the second additional provision establishes measures to regulate plastic bags; the third additional provision regulates measures to finance the additional cost involved in the recovery of waste generated in the Balearic Islands, the Canary Islands, Ceuta and Melilla; the fourth additional provision includes the application of the Laws regulating Spanish National

Defence to the provisions of this Law; the fifth additional provision provides for the application of this Law without prejudice to the regulations on health protection and prevention of occupational risks; the sixth additional provision allows those obliged to subscribe guarantees under this Law and other regulations to do so in a single instrument and specifies that those intended to cover environmental restoration shall be calculated in accordance with the regulations on environmental liability.

The seventh additional provision refers to the taxable transactions regulated in the Law, which are already taxed by the autonomous communities; the eighth allows for the processing of procedures and the sending of information electronically in accordance with Law 17/2009, of 23rd November, on free access to service activities and the exercise thereof; the ninth additional provision provides that producers of recyclable waste may prioritise their complete treatment within the EU; the tenth additional provision contemplates the possibility for the competent authorities to establish simplified administrative procedures in emergency situations, as well as the consideration of waste management as an essential service in the event of health crises such as those caused by COVID-19, providing in such cases for the amendment of any authorisations that may be necessary to provide such a service, which would be carried out ex officio by the regional administrations, after hearing the holder of such authorisations; the eleventh additional provision establishes the necessary adaptation of existing local authority contracts relating to the management of waste under their jurisdiction; while the twelfth additional provision provides for the incorporation of the electrical and electronic equipment and the batteries and accumulators sections of the Integrated Industrial Register into the Product Producers' Register.

The thirteenth additional provision refers to the preparation of guides to facilitate the application of certain precepts of this Law; the fourteenth additional provision introduces a provision relating to facilities and sites with asbestos, with the aim of guaranteeing the correct identification and management of this waste; the fifteenth additional provision contains a provision to ensure personal data protection; the sixteenth additional provision regulates medicinal product waste; the seventeenth additional provision sets forth the conditions for the implementation of the complementary deposit, return and refund system; the eighteenth additional provision on the proper management of end-of-life ships; the nineteenth additional provision on reserved contracts in textile waste management; the twentieth additional provision on the environmental liability of extended producer responsibility schemes; the twenty-first additional provision, on regional taxes applied to waste landfilling, incineration and co-incineration, and, finally, the twenty-second additional provision, on the end-of-waste status for waste used to produce fertiliser products.

Transitional regimes are established for by-products and end-of-waste status, extended producer responsibility schemes, existing financial guarantees, authorisations and notifications, and for compost entered in the Register of fertiliser products. With regard to tax on the landfill, incineration and co-incineration of waste, transitional regimes are foreseen for certain industrial waste, for the transfer of performance and regulatory powers, as well as for the conferral of management powers. Finally, a transitional regime is also foreseen for the calculation of the objectives set forth in the Law, as long as the managers' reports provided for in the regulation are not yet drawn up and available; as well as in relation to the accreditation required under the excise tax on non-reusable plastic packaging, and the regulation on packaging and packaging waste.

On the other hand, Law 22/2011, of 28th July 2011, is expressly repealed; Royal Decree 833/1988, of 20th July, which approves the Regulation for the implementation of Law 20/1986, Basic Law on Toxic and Hazardous Waste, is also repealed; and the orders relating to the publication of waste recovery and disposal operations and the European List of Waste, as well as that relating to the determination of the methods for the characterisation of toxic and hazardous waste are also repealed. The first transitional provision of Law 15/2012, of 27th December, on tax measures for energy sustainability is also repealed, as well as the articles and provisions of Royal Decree 198/2015, of 23rd March, which implements Article 112 bis of the consolidated text of the Water Law and regulates the fee for the use of inland waters for the production of electricity in inter-community districts, with the exception of Articles 6, 8, in which the percentage should be understood to be 25.5 percent, 9, 10, 11, 14 and the second additional provision.

It is unnecessary to reiterate the repeal and de-legalisation of Law 11/1997, of 24th April, on packaging and packaging waste, which was carried out by Law 22/2011, of 28th

July, despite the fact that the new regulations governing this waste stream have not yet been approved, although a transitional provision has been included in this respect.

The final provisions, namely the eleventh final provision, refer to the definition of powers: this Law has the character of basic environmental protection legislation, without prejudice to the powers of the autonomous communities to establish additional protection regulations, pursuant to Article 149.1.23 of the Spanish Constitution, with the exception of the articles detailed in this eleventh final provision, which are dictated under other powers. The twelfth final provision specifies the task of transposing EU Directives, both Directive (EU) 2018/851 and Directive (EU) 2019/904, while the fourth final provision authorises the Spanish Government to carry out the regulatory development and describes the authorisation for the regulatory development. In order to adapt to scientific and technical progress, and to EU regulations approved by European Commission decisions, on certain occasions, expressly mentioned in this final provision, this regulatory development is necessary by ministerial order, to ensure that it is carried out by means of an agile procedure that allows for specific technical amendments. The fifth final provision enables the General State Budget Law to amend certain aspects of the taxes regulated in Title VII.

On the other hand, the sixth final provision specifies the adaptation of the regulations to this Law, while the seventh and eighth final provisions foresee, respectively, the specific regulatory development for the extended responsibility schemes for textiles, furniture and furnishings, and non-packaging agricultural plastics, as well as for the possible regulatory development concerning sanitary waste, and local authorities' byelaws. The first final provision amends the consolidated text of the Law regulating Local Taxes, approved by Royal Legislative Decree 2/2004, of 5th March. The second final provision modifies the consolidated text of the Water Law, approved by Royal Legislative Decree 1/2001, of 20th July, and the third final provision modifies the tax regime for product donations. The ninth final provision provides for the control of waste management activities relevant to public safety.

The tenth final provision refers to the adaptation of the Economic Agreement with the autonomous community of the Basque Country and the Economic Agreement between the State and the autonomous community of Navarre.

Finally, the entry into force of the Law is scheduled for the day following its publication in the "Official State Gazette", in order to comply with the deadline for transposition of the two directives mentioned in previous points, in accordance with the provisions of the second point of Article 23 of Law 50/1997, of 27th November, of the Spanish Government, although for Title VII, the entry into force is scheduled for 1st January 2023.

XVI

With regard to the Annexes, Annex I describes the characteristics of the waste that qualify it as hazardous.

Annexes II and III provide a non-exhaustive list of treatment (recovery and disposal) operations to which waste may be subjected. Recovery operations are those in which the waste serves a function by substituting other non-target materials or in which the waste is prepared for use as a raw material in other processes or in the economy in general. Disposal operations are those that remove waste permanently from the material cycle, even though part of the waste may be recovered as a result.

Recovery operations include energy recovery and material recovery, the latter including preparation for reuse, recycling, recovery of raw materials and components thereof and landfilling. Treatments prior to the above, including storage and waste preparation operations, are also considered as recovery. Thus, not all material recovery operations listed under R02-R10 can be considered as recycling operations, which is understood as the transformation of the waste into a new material, substance or product having characteristics comparable to those of the material it replaces, in such a way as to allow its direct use in a production process, for the same or a different purpose, while ensuring the protection of human health and the environment. Likewise, the concept of recycling does not include energy recovery, landfilling or transformation into materials to be used as fuels or for landfilling operations.

Given that a key aspect of waste management is traceability, the unambiguous identification of the treatment operations to which the waste is subjected is of particular relevance. In order to ensure the correct identification of the waste treatments currently carried out in existing treatment facilities, the recovery and disposal operations listed in Annexes I and II of the Waste Framework Directive must be broken down and the main existing treatments identified by differentiated codes. The breakdown of recovery and disposal operations proposed in Annexes II and III aims at accurately describing the transformations that waste undergoes in treatment facilities. Furthermore, the proposed breakdown ensures a common language in the authorisations of these treatment facilities and facilitates the exchange of information on waste management between administrations and companies, as well as the elaboration of statistics and the reporting of information on waste management.

Annex IV lists the single-use plastic products which are covered by the various provisions contained in Title V. Annex V contains examples of economic instruments and other measures to incentivise the implementation of the waste hierarchy, while Annex VI contains examples of waste prevention measures. Annex VII specifies the content of the regional waste management plans. Annex VIII outlines the regulations on the calculation of targets for the preparation for reuse and recycling of municipal waste. In addition, Annex IX sets forth the contents of the application for an authorisation for waste collection and treatment facilities and waste collection and treatment operators, Annex X describes the contents of such authorisations, and Annex XI describes the contents of the notifications required by the Law. Annexes XII and XIII specify the minimum content of the notification and authorisation respectively for individual and collective extended producer responsibility schemes.

Finally, Annex XIV contains the reporting obligations on contaminated soil and voluntary soil decontamination, Annex XV describes the information required in the annual report and the last annex, Annex XVI, contains the procedure for sampling and sample analysis.

XVII

This regulation complies with the principles of good regulation of Article 129 of Law 39/2015, of 1st October, on the Legal Regime of Public Administration and Common Administrative Procedures, in particular, with the principles of necessity and effectiveness, given that environmental protection and the right to an adequate environment are only a reason of general interest on which this regulation is based, this being the most appropriate instrument to ensure the achievement of the objectives set out. In this regard, the EU advocates improving waste management with a view to protecting, preserving and improving the quality of the environment, as well as protecting human health and the principles of circular economy, among others.

It also complies with the principle of proportionality, insofar as the regulation incorporates the requirements of the aforementioned directives into Spanish Law, including the waste management requirements necessary to comply with the objectives set by the EU for the Member States, and leaving the autonomous communities free to issue additional environmental protection regulations in the exercise of their constitutionally attributed powers, setting more ambitious objectives than those set by the basic regulations.

In accordance with the principle of legal certainty, the regulation is consistent with the rest of the Spanish and EU legal system, insofar as it transposes the relevant directives and is in line with other environmental protection legislation.

In the drafting of the regulation, the procedures for participation and hearing of the sectors and interested parties have been complied with, as established in the applicable regulations, in accordance with the principle of transparency. Likewise, in application of the principle of efficiency, the administrative burdens and new obligations, and their associated costs, incorporated by this regulation are those strictly necessary and proportional to the fulfilment of its purposes, thus rationalising the management of public resources.

Finally, this Law, which, pursuant to Article 25 of Law 50/1997 of the Spanish Government, of 27th November, included in the 2020 Annual Regulatory Plan, has also been subject to the procedure provided for in Directive (EU) 2015/1535 of the European

Parliament and of the Council, of 9th September 2015, establishing a procedure for the provision of information in the field of technical rules and regulations on information society services, as well as the provisions of Royal Decree 1337/1999, of 31st July, which regulates the provision of information on technical standards and rules and regulations on information society services.

PRELIMINARY TITLE

General provisions and principles

CHAPTER I

General provisions

Article 1. *Objective and purpose.*

1. This Law aims to regulate the legal regime applicable to product placement on the market in relation to the impact on their waste management, as well as the legal regime for waste prevention, production and management, including the establishment of economic instruments applicable in this field, as well as the legal regime applicable to contaminated soil.

2. This Law aims to prevent and reduce the generation of waste and the adverse impacts of its generation and management, reducing the overall impact of resource use and improving the efficiency of such use with the ultimate aim of protecting the environment and human health and transitioning to a circular, low-carbon economy with innovative and sustainable business models, products and materials to ensure the efficient functioning of the domestic market and Spain's long-term competitiveness.

It also aims to prevent and reduce the impact of certain plastic products on human health and the environment, with a particular focus on the aquatic environment.

Article 2. *Definitions*

For the purposes of this Law, the terms listed below shall have the following definitions:

a) “Waste cooking oils”: waste vegetable and animal fats generated after cooking food in households, centres and institutions, hotels, restaurants, catering and other similar settings.

b) “Waste oils”: any mineral, natural or synthetic industrial or lubrication oils which have become unfit for the use for which they were originally intended, such as waste combustion engine oils and gearbox oils, lubricating oils, turbine oils and hydraulic oils, excluding waste cooking oils.

c) “Broker”: any natural or legal person who organises the recovery or disposal of waste on behalf of others, including such brokers who do not take physical possession of the waste.

d) “Fishing gear”: any item or component of equipment that is used in fisheries or aquaculture to target, capture, or rear marine and inland water biological resources or that floats on the surface and is deployed for the purpose of attracting, capturing or rearing such marine and inland water biological resources.

e) “Competent authority”: that responsible for carrying out the tasks provided for in the Law, designated, within their respective spheres of competence, by the Spanish Government and the public administrations: the General State Administration, the autonomous communities, as well as the cities of Ceuta and Melilla for the execution of this Law, the provincial councils and the local authorities, pursuant to the provisions of Article 12.

f) “Litter”: waste which is not disposed of in the designated places and is left in natural or urban areas, requiring an ordinary or extraordinary cleaning operation to restore its initial situation.

g) “Bio-waste”: biodegradable vegetable waste from households, gardens, parks and the service sector, as well as food and kitchen waste from households, offices,

restaurants, wholesalers, canteens, mass catering and retail outlets, among others, and comparable waste from food processing plants.

h) "Making available on the market": any supply of a product for distribution, consumption or use on the domestic market in the course of a commercial activity, whether upon payment or free of charge.

i) “Compost”: sanitised and stabilised organic material obtained from the controlled aerobic and thermophilic biological treatment of separately collected biodegradable waste. Bio-stabilised material shall not be considered as compost.

j) "Digestate": organic material obtained from the anaerobic biological treatment of separately collected biodegradable waste. Bio-stabilised material shall not be considered as digestate.

k) “Circular economy”: an economic system in which the value of products, materials and other resources in the economy lasts for as long as possible, enhancing their efficient use in production and consumption, thereby reducing the environmental impact of their use, and minimising waste and the release of hazardous substances at all stages of the life-cycle, where appropriate by applying the waste hierarchy.

l) “Disposal”: any operation other than recovery, including where the operation has as a secondary consequence the recovery of substances or materials, provided that these do not exceed 50% in weight of the waste treated, or the recovery of energy. A non-exhaustive list of disposal operations is provided in Annex III.

m) “Packaging”: packaging as defined in Article 2.1 of Law 11/1997, of 24th April 1997, on packaging and packaging waste.

n) “Waste management”: the collection, shipment, recovery and disposal of waste, including sorting and other upstream operations, as well as the supervision of these operations and post-closure maintenance of landfills. This also includes actions carried out as a dealer or broker.

ñ) “Waste manager”: the natural or legal person, public or private, registered by authorisation or notification, who carries out any of the operations involved in waste management, regardless of whether they produce the waste or not.

o) "Port reception facilities": port reception facilities, as defined in Article 2.1.e) of Royal Decree 1381/2002, of 20th December 2002, on port reception facilities for ship-generated waste and cargo residues.

p) “Placing on the market”: first commercialisation of a product on the domestic market.

q) “Bio-stabilised material”: material containing organic content obtained from mechanical biological treatment plants for mixed waste.

r) “Best available techniques”: the best available techniques, as defined in Article 3.12 of the consolidated text of the Law on integrated pollution prevention and control, approved by Royal Legislative Decree 1/2016, of 16th December, approving the consolidated text of the Law on integrated pollution prevention and control.

s) “Dealer”: any natural or legal person acting on their own behalf to purchase and subsequently sell waste, including such dealers who do not take physical possession of the waste.

t) “Harmonised standard”: a harmonised standard as defined in Article 2.1.c) of Regulation (EU) No. 1025/2012 of the European Parliament and of the Council, of 25th October 2012, on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 94/25/EC,95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Decision 87/95/EEC of the Council and Decision No. 1673/2006/EC of the European Parliament and of the Council.

u) “Plastic”: material consisting of a polymer as defined in point 5 of Article 3 of Regulation (EC) No. 1907/2006 of the European Parliament and of the Council, of 18th December 2006, concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Regulation (EEC) No. 793/93 of the Council and Regulation (EC) No. 1488/94 of the Commission, as well as Directive 76/769/EEC of the Council and Directives 91/155/EEC, 93/55/EEC, 93/105/EC and 2000/21/EC of the Commission, to which additives or other substances may have been added, and which can function as the main structural component of the final products, with the exception of natural polymers that have not been chemically modified.

v) “Biodegradable plastic”: a plastic capable of undergoing physical or biological decomposition, so that it ultimately decomposes into carbon dioxide (CO2), biomass and water, and which, in accordance with European packaging standards, is recoverable through composting and anaerobic digestion.

w) “Oxo-degradable plastic": plastic materials containing additives which, through oxidation, cause the fragmentation of the plastic material into micro-fragments or to decompose chemically.

x) “Waste holder”: the waste producer or other natural or legal person who is in possession of the waste. The cadastral owner of the plot of land on which abandoned waste or litter is located shall be considered the waste holder and shall be administratively responsible for such waste, except in those cases in which it is possible to identify the actual perpetrator of the dumping or previous holder.

y) “Preparation for reuse”: any recovery operation consisting of testing, cleaning or repairing, whereby products or components of products that have become waste are prepared so that they can be reused without further processing and are no longer considered as waste if they comply with the applicable technical and consumer product standards.

z) “Prevention”: the set of measures taken during the design and conception, production, distribution and consumption of a substance, material or product in order to reduce:

1. The quantity of waste, including through the reuse of products or the extension of products' useful lives.
2. Adverse impacts of the generated waste on the environment and human health, including material or energy savings.
3. Content of hazardous substances in materials and products.

aa) “Single-use plastic product”: a product made wholly or partly from plastic and that is not conceived, designed or placed on the market to complete, within its lifetime, multiple circuits or rotations by being returned to a producer for refill or reuse for the same purpose for which it was conceived.

ab) “Waste producer”: any natural or legal person whose activity produces waste (primary waste producer) or any person who carries out pre-processing, mixing or other operations resulting in a change in the nature or composition of such waste. In the case of goods removed by the control and inspection services at border facilities, the holder of the goods or the importer or exporter of the goods as defined in customs legislation shall be considered as the waste producer. In the case of goods removed by law enforcement authorities in acts of seizure or seizures made under court order, the holder of the goods shall be considered to be the waste producer.

ac) “Product producer”: any natural or legal person who professionally develops, manufactures, processes, treats, fills, sells or imports products, irrespective of the selling technique used in placing them on the domestic market. This includes both those who are established in Spain and place products on the Spanish market and those who are established in another Member State or third country and sell directly to households or other users that are not private households by means of distance contracts, which means contracts in the framework of an organised distance sales or service-provision system, without the simultaneous physical presence of the parties to the contract, and in which only one or more means of distance communication, such as post, internet, telephone or fax, have been used up to the time of conclusion of the contract and at the time of conclusion of the contract.

As product producers, e-commerce platforms shall assume the financial and reporting obligations, as well as organisational obligations where appropriate, in the event that a producer as defined in the previous point, established in another Member State or third country, acts through them and is not registered in the existing extended producer responsibility registers and does not comply with the other obligations under extended producer responsibility schemes. For this purpose, the e-commerce platform may carry out a single registration for all the products concerned for which it assumes the status of product producer, and shall keep a record of such products.

ad) “Tobacco products”: tobacco products as defined in Article 3.ac) of Royal Decree 579/2017, of 9th June 2017, regulating certain aspects relating to the manufacture, presentation and commercialisation of tobacco and related products.

ae) “Civic amenity site”: a storage facility within the scope of a local authority's collection, where household waste is collected separately.

af) “Recycling”: any recovery operation by which waste materials are reprocessed into products, materials or substances, whether for the original or any other purpose. It includes the reprocessing of organic material, but does not include energy recovery or reprocessing into materials to be used as fuels or for landfilling operations.

ag) “Collection”: operation consisting of the initial collection, sorting and storage of waste, on a professional basis, with a view to its subsequent shipment to a waste treatment facility.

ah) “Separate collection”: collection in which a waste stream is kept separately by type and nature in order to facilitate a specific treatment.

ai) “Regeneration of waste oils”: any recycling operation whereby base oils are produced by refining waste oils, in particular by removing contaminants, oxidation products and additives contained in such oils.

aj) “Extended producer responsibility scheme”: the set of measures taken to ensure that product producers assume either financial responsibility or financial and organisational responsibility for the management of the waste phase of a product's life-cycle.

ak) “Landfilling”: any recovery operation where suitable non-hazardous waste is used for reclamation purposes in excavated areas or for engineering works in landscaping. Waste used for landfilling must replace non-target materials and be suitable for the aforementioned purposes and be limited to the amount strictly necessary to achieve such purposes. In the case of landfilling operations aimed at the regeneration of excavated areas, these operations must be justified by the need to restore the original topography of the land.

al) “Waste”: any substance or object which the holder discards or intends or is required to discard.

am) “Fishing gear waste”: any fishing gear that meets the definition of waste, including all separate components, substances or materials that were part of the fishing gear or attached to it when it was discarded. This also includes abandoned or lost fishing gear and components thereof.

an) “Non-hazardous waste”: any waste not covered in point añ) of this article.

añ) “Hazardous waste”: waste that presents one or more of the hazardous characteristics listed in Annex I and waste that is qualified as hazardous waste by the Spanish Government in accordance with the provisions of EU regulations or international conventions to which Spain is a party. Containers and packaging containing residues of or contaminated by hazardous substances or mixtures are also covered by this definition, unless it can be proven that they do not display any of the hazardous characteristics listed in Annex I.

ao) “Agricultural and forestry waste": waste generated by agricultural, livestock and forestry activities.

ap) “Food waste”: all food, as defined in Article 2 of Regulation (EC) No. 178/2002 of the European Parliament and of the Council, of 28th January 2002, which outlines the general principles and requirements of food Law, establishes the European Food Safety Authority and defines food safety procedures, which have been converted into waste.

aq) “Commercial waste”: waste generated by wholesale and retail trade, catering and bar services, offices and markets, as well as the rest of the service sector.

ar) “Waste under local jurisdiction”: waste managed by local authorities pursuant to Article 12.5.

as) “Construction and demolition waste”: waste generated by construction and demolition activities.

at) “Domestic waste”: hazardous or non-hazardous waste generated in households as a result of household activities. Domestic waste is also considered to be waste similar in composition and quantity to the previous waste generated in services and industries, which is not generated as a consequence of the activity of the service or industry itself.

This category also includes waste generated in households from waste cooking oils, electrical and electronic equipment, textiles, batteries, accumulators, furniture, household

goods and mattresses, as well as waste and debris from minor construction and repair work in households, among others.

Waste from cleaning public roads, green areas, recreational areas and beaches, dead domestic animals and abandoned vehicles shall be considered as domestic waste.

au) “Industrial waste”: waste resulting from the production, manufacturing, transformation, use, consumption, cleaning or maintenance processes generated by the industrial activity as a consequence of its main activity.

av) “Municipal waste”:

1. Mixed waste and separately collected waste from households, including paper and cardboard, glass, metals, plastics, bio-waste, wood, textiles, packaging, waste electrical and electronic equipment, waste batteries and accumulators, household hazardous waste and bulky waste, including mattresses and furniture.

2. mixed waste and separately collected waste from other sources, where such waste is similar in nature and composition to waste from households.

Municipal waste does not include waste from production, agriculture, forestry, fisheries, septic tanks and sewage and waste water treatment plants, including sewage sludge, end-of-life vehicles and construction and demolition waste.

This definition is introduced for the purpose of determining the scope of application of preparing for reuse and recycling targets and their calculation regulations set forth in this Law and is without prejudice to the distribution of responsibilities for waste management between public and private actors based on the distribution of powers established in Article 12.5.

aw) “Reuse”: any operation by which products or components of products which are not waste are used again for the same purpose for which they were conceived.

ax) “Contaminated soil”: soil whose characteristics have been adversely altered by the presence of hazardous chemical constituents originating from human activity in such concentration as to pose an unacceptable risk to human health or the environment, in accordance with criteria and standards to be determined by the Spanish Government.

ay) “Waste shipment”: management operation consisting of the professional movement of waste on behalf of third parties, carried out by companies in the course of their professional activity, regardless of whether it is their main activity.

az) “Treatment”: the recovery or disposal operations including preparation prior to recovery or disposal.

ba) “Intermediate treatment”: recovery operations R12 and R13 and disposal operations D8, D9, D13, D14 and D15 in accordance with Annexes II and III.

bb) “Recovery”: any operation the principal result of which is waste serving a useful purpose by replacing other materials, which would otherwise have been used to fulfil a particular function or waste being prepared to fulfil that function in the facility or in the economy at large. A non-exhaustive list of recovery operations is provided in Annex II.

bc) “Material recovery”: any recovery operation other than energy recovery and transformation into materials to be used as fuels or other means of generating energy. This includes preparation for reuse, recycling and landfilling, among others.

Article 3. *Scope of application.*

1. This Law applies to:

a) All types of waste, taking into account the exclusions in points 2, 3 and 4.

b) Single-use plastic products listed in Annex IV, any product made of oxo-degradable plastics and fishing gear containing plastics. If the measures established for these plastic products conflict with the other provisions established in this Law or in the packaging regulations, the measures established in this Law for these plastic products shall prevail.

c) Contaminated soil, which shall be governed by Title VIII.

2. This Law does not apply to:

a) Emissions into the atmosphere regulated in Law 34/2007, of 15th November, on air quality and protection of the atmosphere, as well as carbon dioxide captured and shipped for geological storage purposes and effectively stored in geological formations in accordance with Law 40/2010, of 29th December, on the geological storage of carbon dioxide. Nor does it apply to the geological storage of carbon dioxide carried out for the purpose of research, development or testing of new products and processes provided that the intended storage capacity is less than 100 kilotonnes.

b) Excavated land that does not meet the criteria and standards to be declared contaminated soil and other natural materials excavated during construction activities, when it is certain that these materials shall be used for construction purposes in their natural state at the place or site where they were extracted.

c) Radioactive waste.

d) Declassified explosives.

e) Faecal matter, if not covered by point 3.b), straw and other natural, non-hazardous agricultural or forestry material, used in agriculture and livestock farming, forestry or energy production from this biomass, by processes or methods which do not endanger human health or harm the environment.

3. This Law shall not apply to the waste listed below, in the aspects already regulated by another EU or Spanish Law that transposes EU regulations into Spanish legislation, and shall apply in the aspects not regulated:

a) Waste water.

b) Animal by-products covered by Regulation (EC) No. 1069/2009 of the European Parliament and of the Council, of 21st October 2009, on health regulations concerning animal by-products and derivatives not intended for human consumption and repealing Regulation (EC) No. 1774/2002.

Animal by-products and derivatives are not included in this exemption, and are therefore regulated by this Law, when they are destined for incineration, landfill, use in an anaerobic digestion, composting or fuel plant, or are intended for intermediate treatments prior to the above operations.

c) Carcasses of animals which have died other than by slaughter, including those which have been killed for the purpose of eradicating epizootic diseases, and which are disposed of in accordance with Regulation (EC) No. 1069/2009 of the European Parliament and of the Council, of 21st October 2009.

d) Waste resulting from prospecting, extraction, processing or storage of mineral resources and quarrying, in accordance with Royal Decree 975/2009, of 12th June, on the management of waste from extractive industries and the protection and rehabilitation of areas affected by mining activities.

e) Substances which are not and do not contain animal by-products and which are intended for use as feed materials as defined in Article 3.2.g) of Regulation (EC) No. 767/2009 of the European Parliament and of the Council, of 13th July 2009, on the placing on the market and use of feed, amending Regulation (EC) No. 1831/2003 and repealing Directive 79/373/EEC of the Council, Directive 80/511/EEC of the Commission, Directive 82/471/EEC of the Council, Directive 83/228/EEC of the Council, Directive 93/74/EEC of the Council, Directive 93/113/EC of the Council, Directive 96/25/EC of the Council and Decision 2004/217/EC of the Commission.

f) Substances which are not and do not contain animal by-products and which are intended for use as feed material as defined in Article 2 of Regulation (EC) No. 178/2002 of the Parliament and of the Council, of 28th January 2002.

4. Without prejudice to the obligations imposed by virtue of the specific applicable regulations, sediments shall be excluded from the scope of application of this Law if they are proven to be non-hazardous in accordance with the Guidelines that, where appropriate, are approved by the Spanish Government, pursuant to the provisions of Article 4.2 of Law 41/2010, of 29th December, on the protection of the marine environment, and are relocated within surface waters, for the following purposes: for the purposes of water and waterway management, the creation of new land surfaces, flood prevention or mitigation of the effects of flooding and drought.

Article 4. *By-products.*

1. A substance or object, resulting from a production process, the primary purpose of which is not the production of such substance or object, may be considered a by-product and not waste, when all of the following conditions are met:

a) That there is certainty that the substance or object shall be used for further use.

b) That the substance or object can be used directly without further processing other than normal industrial practice.

c) The substance or object is produced as an integral part of a production process.

d) That the subsequent use complies with all relevant product, human health and environmental protection requirements for the specific application, and does not result in overall adverse impacts on human health or the environment.

2. The evaluation criteria and the procedure for the consideration of these substances or objects as by-products shall be developed by regulation, following consultation with the Waste Coordination Committee, taking into account the relevant provisions of EU legislation, ensuring a high level of protection of the environment and human health and facilitating the prudent and rational use of natural resources.

3. The assessment and approval, where appropriate, shall be carried out either by the Ministry for the Ecological Transition and the Demographic Challenge or by the competent authorities of the autonomous communities by means of an authorisation, in accordance with the following points.

4. The competent authorities of the autonomous communities shall evaluate and authorise as by-products, if appropriate, substances or objects originating from a production facility located in their territory provided that they are intended for a specific industrial activity or process in the territory of the autonomous community itself or, when intended for an activity or process in the territory of another autonomous community, following a favourable report from the latter, which shall be deemed to have been issued if there is no express and duly justified statement to the contrary within a period of one month.

These authorisations shall only be valid for the authorised use of the by-product in the activity or industrial process of destination. The autonomous community that has granted the authorisation shall inform the Waste Coordination Committee and may request, if deemed appropriate, a state-level declaration as a by-product. Once the declarations of by-products have been authorised, they shall be entered in the Register of By-products of the Electronic Waste Information System provided for in Article 66, following the procedure determined by regulation.

Any substance or object that has been reported unfavourably by the Ministry of Ecological Transition and Demographic Challenge pursuant to point 5 may not be approved as a by-product, provided that the conditions that made the initial decision unfavourable remain unchanged.

5. The Ministry for the Ecological Transition and the Demographic Challenge shall evaluate and declare a substance or object as a by-product, with general scope across Spain, in the following cases:

a) Ex officio, at its own initiative in cases in which it considers it to be of interest to Spain as a whole or in the light of the analysis of the authorisations granted by the autonomous communities in accordance with the previous section. To this end, and in the event that there are several authorisations concerning the same by-product, it shall take as a starting point those which offer the highest degree of protection from the point of view of the environment and human health.

b) Upon application by an autonomous community, following approval of a by-product by that autonomous community for a specific use.

Prior to the approval of the by-product declaration, the European Commission shall be notified, in accordance with Royal Decree 1337/1999, of 31st July, which regulates the transmission of information regarding technical standards and rules and regulations relating to information society services for the purposes of complying with the provisions of Directive (EU) 2015/1535 of the European Parliament and of the Council, of 9th September 2015,

establishing a procedure for the provision of information regarding technical rules and regulations on information society services, when so required by the Royal Decree.

6. The provisions on by-products established in accordance with point 3 shall apply without prejudice to other provisions of EU Law, in particular Articles 28, 50.4 bis and 50.4 ter of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, on waste shipments, legislation on chemical substances and mixtures and legislation concerning the placing on the market of certain products.

Article 5. *End-of-waste status.*

1. Certain types of waste, which have undergone a recovery operation, including recycling, may cease to be considered as such, for the purposes of the provisions of this Law, provided that all the following conditions are met:

a) That the resulting substances, mixtures or objects are to be used for specific purposes.

b) There is a market or demand for such substances, mixtures or objects.

c) That the resulting substances, mixtures or objects meet the technical requirements for the specific purposes, and the existing legislation and standards applicable to products.

d) That the use of the resulting substance, mixture or object does not give rise to overall adverse impacts on the environment or human health.

By regulation, the Head of the Ministry for the Ecological Transition and the Demographic Challenge may establish specific criteria on the application of the above conditions to certain types of waste.

2. In the regulatory determination of the specific criteria, prior studies carried out for this purpose shall be taken into account, which shall be analysed by the Waste Coordination Committee and shall take into account the provisions, where applicable, of the EU, the applicable case Law, the principles of precaution and prevention, any harmful impacts of the resulting material and, where necessary, the appropriateness of including limit values for pollutant substances.

In this assessment, a high level of protection of the environment and human health shall be ensured and the prudent and rational use of natural resources shall be facilitated. Regulatory determination of the specific criteria shall include:

a) Waste authorised as input material for the recovery operation.

b) Authorised treatment procedures and techniques.

c) Quality criteria for materials that cease to be waste after the recovery operation, in line with the applicable product standards, including limit values for pollutant substances, where appropriate.

d) The requirements for management plans to demonstrate compliance with end-of-waste status criteria, in particular for quality control and self-monitoring and accreditation, where appropriate.

e) The requirement to have a declaration of conformity.

The European Commission shall be notified of the provision by which this determination is made in accordance with Royal Decree 1337/1999, of 31st July, in order to comply with the provisions of Directive (EU) 2015/1535 of the European Parliament and of the Council, of 9th September 2015.

3. If specific criteria have not been established by the EU or the Spanish Government in accordance with the previous points, an autonomous community, upon request by the waste manager, and following verification of compliance with the conditions of point 1, based on the documentation submitted by the waste manager for accreditation, may include in the authorisation granted pursuant to Article 33, that waste recovered in a facility located within its territory ceases to be waste so that it may be used in a specific activity or industrial process located in that same autonomous community, or in another autonomous community, subject to a favourable report from the latter, which shall be deemed to have been issued if there is no express and duly justified statement to the contrary within a period of one month. In such cases, the authorisation shall cover the criteria set forth in point 2 and, where necessary, set limit values for pollutant substances, taking into account possible adverse impacts on human health and the environment.

The autonomous communities shall inform the Waste Coordination Committee and the waste production and management register of any declarations of end-of-waste status granted on a case-by-case basis included in the authorisation, in accordance with this point. This information shall be made available to the public.

Based on the declarations of end-of-waste status included in the regional authorisations in accordance with the provisions of this point, the Ministry for the Ecological Transition and the Demographic Challenge shall assess the need to develop national criteria. For this purpose, it shall take into account the relevant criteria established in the regional authorisation and shall take as a starting point those criteria which offer the highest degree of protection with regards to the environment and human health.

4. Substances, mixtures or objects covered by the above points and their implementing regulations shall be counted as recycled and recovered waste for the purpose of complying with the recycling and recovery targets when the criteria for recovery and recycling established in those regulations are fulfilled.

5. The end-of-waste provisions pursuant to points 2 and 3 shall apply without prejudice to other EU provisions, in particular Articles 28, 50.4 bis and 50.4 ter of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, legislation on chemical substances and mixtures and legislation on the placing on the market of certain products.

6. The natural or legal person who uses a material which is no longer waste for the first time, and which has not been placed on the market or places a material on the market for the first time after it has ceased to be waste shall ensure that the material complies with the relevant requirements established in the applicable legislation on products and chemical substances and mixtures.

In any case, the conditions provided for in point 1 shall be fulfilled before the product and chemical substances and mixtures regulations apply to the material that is no longer waste.

Article 6. *Classification and European list of waste*

1. The identification and classification of waste shall be in accordance with the list provided for in Commission Decision 2014/955/EU, of 18th December 2014, amending Decision 2000/532/EC on the list of waste pursuant to Directive 2008/98/EC of the European Parliament and of the Council, in accordance with specific waste legislation to be adopted, to include new codes or disaggregate previous ones, where necessary due to their particular composition or hazardous nature. Where the coding of a waste as hazardous is indicated, such coding shall be binding. Inclusion of a substance or object on the list does not mean that it is to be considered a waste under all circumstances.

2. Consideration of hazardous waste shall be determined as indicated in the previous point and, where necessary for the correct identification of the waste, in accordance with the criteria listed in Annex I.

3. Following consultation with the Waste Coordination Committee, the head of the Ministry for the Ecological Transition and the Demographic Challenge may, by regulation, reclassify waste as follows:

a) Waste may be considered hazardous if, although it does not appear as such on the list of waste, it displays one or more of the characteristics contained in Annex I.

b) Waste may be considered as non-hazardous if there is evidence that a particular waste that is classified as hazardous in the list does not display any of the characteristics listed in Annex I.

Should the cases in a) and b) above arise, the Ministry of Ecological Transition and Demographic Challenge shall notify the European Commission immediately and shall submit all relevant information to enable the European Commission to assess the adaptation of the list referred to in point 1.

4. The reclassification of hazardous waste into non-hazardous waste by means of dilution or mixing aimed at lowering the initial concentrations of hazardous substances below the limits defining the hazardous character of a waste is prohibited.

CHAPTER II

Waste policy principles and administrative competence

Article 7. *Protection of human health and the environment.*

1. The competent authorities shall take the necessary measures to ensure that waste is managed without endangering human health and without harming the environment, and in particular:

a) Does not pose a risk to water, air, soil, fauna and flora.
b) Does not cause disturbance due to noise, odours or fumes.
c) Does not adversely affect landscapes, natural areas or legally protected sites of special interest.

2. Waste measures should be consistent with climate change strategies and relevant public health policies.

Article 8. *Waste hierarchy.*

1. When developing policies and legislation on waste prevention and management, in order to achieve the best overall environmental result, the competent authorities shall apply the waste hierarchy in the following order of priority:

a) Prevention,
b) Preparation for reuse,
c) Recycling,
d) Other recovery, including energy recovery, and
e) Disposal.

However, if in order to achieve the best overall environmental outcome for certain waste streams it is necessary to deviate from this hierarchy, a different order of priorities may be adopted following justification by a life-cycle approach on the impacts of the generation and management of such waste, taking into account the general principles of precaution and sustainability in the field of environmental protection, technical and economic feasibility, resource protection, as well as the overall environmental impacts on human health, economic and social impacts, pursuant to Articles 1 and 7.

2. Competent authorities should use economic instruments and other incentive measures, such as those listed in Annex V, in order to implement the waste hierarchy.

Article 9. *Self-sufficiency and proximity.*

1. The Ministry for the Ecological Transition and the Demographic Challenge, the autonomous communities and, if necessary, in cooperation with other Member States, shall take appropriate measures, without prejudice to the application of the waste hierarchy in its management, to establish an integrated State network of waste disposal facilities and facilities for the recovery of mixed household waste (residual fraction), including where the collection also covers similar waste from other producers, taking into account the best available techniques. The autonomous communities, in the exercise of their authority, shall observe the principles of proximity and self-sufficiency in the aforementioned cases.

In order to protect this network, waste shipments may be limited pursuant to the provisions of Article 32.3.

2. The network shall enable the waste referred to in point 1 to be disposed of or recovered in one of the appropriate facilities nearest to the place of generation, using the most appropriate technologies and methods to ensure a high level of protection of the environment and public health.

3. For the recovery of waste other than that referred to in point 1, treatment in facilities as close as possible to the point of generation shall be encouraged, using the most appropriate technologies and methods to ensure a high level of protection of the

environment and public health, taking into account the requirements of efficiency and environmental protection in waste management.

Article 10. *Access to information and justice and participation in waste matters.*

1. Under the terms of Law 27/2006, of 18th July, which regulates the rights of access to information, public participation and access to justice in environmental matters, the public authorities listed in Article 2.4 shall guarantee the rights of access to information and participation in waste matters.

The action to demand the observance of the provisions of this Law and the provisions issued for its development and application before the administrative bodies and the Courts shall be public.

2. Within the scope of their respective competence, the competent authorities of the General State Administration and the autonomous communities shall draw up and publish, at least annually, a report on the situation of waste production and management, including data on collection and treatment broken down by fractions and origin, and the destination of the materials obtained, as well as the associated economic costs and an assessment of the degree of compliance with the waste prevention and management objectives. This information shall be made available to the general public in open or reusable data format.

3. Public authorities, stakeholders and the general public may participate in the preparation of the plans and programmes referred to in Articles 14 and 15, as well as in the assessment of the effects of these plans and programmes on the environment in accordance with Law 21/2013, of 9th December, on environmental assessment. Such plans and programmes shall be public and the competent authorities shall publish them in an accessible manner on their websites.

4. The competent authorities shall ensure that the confidentiality of product information which may be relevant to the production or commercial activity of product producers, particularly data relating to the placing on the market, as well as information contained in the reports referred to in Article 65 which may be relevant to producers' and waste managers' commercial activity, is safeguarded.

Article 11. *Waste management costs.*

1. In accordance with the 'polluter pays' principle, waste management costs, including costs relating to the necessary infrastructure and its operation, as well as costs relating to environmental impacts and in particular greenhouse gas emissions, shall be borne by the primary waste producer, the current waste holder or the previous waste holder pursuant to Article 104. The Ministry for the Ecological Transition and the Demographic Challenge may conduct studies to obtain information on the criteria for the accounting of such costs, especially those related to environmental impacts and greenhouse gas emissions.

2. The regulations governing extended producer responsibility for particular waste streams in accordance with Title IV shall determine the cases in which the costs relating to their management are to be borne, partially or fully, by the producer of the product from which the waste originates and when the product distributors may share these costs.

3. In the case of local waste management costs, in accordance with the provisions of the consolidated text of the Law regulating Local Taxes, approved by Royal Legislative Decree 2/2004, of 5th March, local authorities shall establish, within three years of the entry into force of this Law, a fee or, where appropriate, a non-tax, specific, differentiated and non-deficit public benefit, which allows for the implementation of pay-as-you-throw systems and which reflects the real direct or indirect cost of waste collection, shipment and treatment operations, including the monitoring of these operations and the maintenance and post-closure monitoring of landfills, awareness-raising and communication campaigns, as well as the revenues derived from the application of extended producer responsibility, the sale of materials and energy.

4. Non-tax fees or economic benefits of a public nature may take into account the following special features, among others:

a) The inclusion of systems to incentivise separate collection in holiday homes and similar properties.

b) Differentiation or reduction in the case of home or community composting practices or separation and separate collection of compostable organic matter.

c) Differentiation or reduction in the case of participation in separate collections for subsequent preparation for reuse and recycling, for example at civic amenity sites or at alternative drop-off points agreed by the local authority.

d) Differentiation or reduction for individuals or families at risk of social exclusion.

5. Local authorities shall communicate these fees and the calculations used to calculate them to the competent authorities of the autonomous communities.

Article 12. *Administrative competence.*

1. Upon proposal by the Head of the Ministry for the Ecological Transition and the Demographic Challenge, the Spanish Government shall approve the regulations provided for in this Law when the authority to issue them has been attributed to it. Likewise, by Agreement of the Council of Ministers, the state strategies, plans and programmes on waste prevention, waste management and circular economy shall be approved, which shall be of a programmatic nature.

2. The General State Administration shall exercise the authority to monitor, inspect and sanction, as well as any other competence deriving from this Law, within the scope of its authority.

3. The Head of the Ministry for the Ecological Transition and the Demographic Challenge is responsible for:

a) Developing strategies and plans for the circular economy, the State Waste Prevention Programme and the State Waste Management Framework Plan, as well as developing strategies for contaminated soil.

b) Proposing to the Spanish Government mandatory minimum targets for waste prevention and reduction, as well as for separate collection, preparation for reuse, recycling and other forms of recovery of certain types of waste.

c) Authorising shipments of waste to or from non-EU countries in accordance with Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006. It is also responsible for exercising the inspection and sanctioning functions deriving from the aforementioned shipment procedure until such time as the waste is placed under customs supervision on export or ceases to be under customs control on import or transit authorisation, without prejudice to the collaboration of the competent bodies in the aforementioned inspection and in the application of the customs system. Inspections shall be carried out at the facilities where waste originates or at its destination and during shipment until the customs authorities are competent, without prejudice to any collaboration that may be provided by the autonomous community in which the centre of the corresponding activity is located.

With regard to monitoring, inspection and control activities, agreements may be adopted with the Security Forces and Bodies, pursuant to Articles 11.1 and 12.1.B.b) of Organic Law 2/1986, of 13th March, on Security Forces and Bodies.

d) Exercising the functions corresponding to the national authority in cases in which Spain is a transit State for the purposes of the provisions of Article 53 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006.

e) Exercising the functions of the competent authority for the purposes of Article 18 of Regulation (EU) No. 1257/2013 of the European Parliament and of the Council, of 20th November 2013, on ship recycling, amending Regulation (EC) No. 1013/2006 and Directive 2009/16/EC.

f) Collecting, preparing and updating the information necessary to comply with the obligations arising from Spanish legislation, EU legislation, international conventions or any other public information obligation.

g) Exercising monitoring and inspection powers and law enforcement in relation to the registration and information obligations arising from the Product Producers' Register.

h) Promoting cooperation, collaboration and coherence in the decisions of the different public administrations related to the matters covered by this Law, pursuant to Article 140.1 e) of Law 40/2015, of 1st October, on the Legal Regime of the Public Sector, and where appropriate, taking into account the principle of market unity and the need to preserve the

proper functioning of the domestic market. This work shall be carried out through the Waste Coordination Committee.

i) Any other competence conferred on it by other waste legislation.

4. The autonomous communities and the cities of Ceuta and Melilla shall be responsible for the following:

a) Approving regional waste prevention programmes and regional waste management plans. They may also approve regional strategies for the circular economy and contaminated soil.

b) Exercising the powers of authorisation, monitoring, inspection and sanctioning of waste production and management activities and of the powers established in Title VIII on contaminated soil.

c) Recording information on public and private waste production and management in its sphere of competence.

d) Authorising waste shipments to or from EU countries, regulated in Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, on waste shipments, as well as shipments within Spain and monitoring, inspecting and, where appropriate, sanctioning the aforementioned shipment regimes.

e) Exercising the powers of authorisation, monitoring, inspection and sanction of extended producer responsibility schemes.

f) Exercising the power of supervision and inspection and law enforcement within the scope of its competence. In particular, in relation to the provisions established in the environmental regulations relating to the manufacture of products, the powers of monitoring, inspection and sanction shall be exercised by the competent authority, in accordance with the provisions of Industry Law 21/1992, of 16th July, while those relating to making products available to end consumers, the powers of monitoring, inspection and sanction shall be exercised by the competent authorities in accordance with the consolidated text of the General Law for the Defence of Consumers and Users and other complementary Laws, approved by Royal Legislative Decree 1/2007, of 16th November.

g) Signing the corresponding collaboration agreements for the implementation of investments or expenditure by the autonomous communities in the local authorities' management services, where appropriate.

h) Exercising any other competence relating to waste not included in points 1, 2, 3 and 5 of this Article.

5. The local entities, the cities of Ceuta and Melilla or, where applicable, provincial governments, shall be responsible for the following:

a) The collection, shipment and treatment of domestic waste as a compulsory service, in all its territorial scope, in the manner established by their respective byelaws, in accordance with the legal framework established in this Law, in the Laws and planning instruments that, where appropriate, are approved by the autonomous communities and in the sectoral regulations on extended producer responsibility. For this purpose, a sufficient collection network shall be available, including civic amenity sites or, where appropriate, alternative delivery points that have been agreed by the local authority for free removal. The provision of this service corresponds to the municipalities, which may carry it out independently or collectively, pursuant to the provisions of Law 7/1985, of 2nd April, regulating the Bases of the Local Regime.

b) Approving waste management programmes for local authorities with a legal population of over 5,000 inhabitants, in accordance with the regional and state waste management plans.

c) Collecting, preparing and updating the information necessary to comply with the obligations derived from waste legislation and supplying it to the autonomous communities, particularly information on collection models, management instruments, quantities collected and treated, specifying the destination of each fraction, including the information accredited by the producers of non-hazardous commercial waste, when this waste is not managed by the local authority.

d) Exercising the authority to supervise, inspect and law enforcement within the scope of its competence.

e) The aforementioned competent authorities may:

1. Develop circular economy strategies, prevention programmes and, for local authorities with a legal population of less than 5,000 inhabitants, waste management programmes in their sphere of competence.

2. Manage non-hazardous commercial waste under the terms established by their respective byelaws, without prejudice to the fact that the producers of this waste may manage it themselves under the terms established in Article 20.3. If the local authority establishes its own management plan, it may impose, based on criteria of greater economic and environmental efficiency and effectiveness in waste management, the compulsory incorporation of waste producers into that system in certain cases.

3. Oblige, by means of their byelaws, the producer or other holder of household hazardous waste or waste whose characteristics make it difficult to manage to take measures to eliminate or reduce such characteristics or to dispose of it properly in the appropriate place

4. Carry out their waste management activities directly or through any other form of management provided for in the legislation on local regime. These activities may be carried out by each local authority independently or through an association of several local authorities.

5. Declare all or some of the operations for the management of certain waste to be a public service where there is evidence of continuous mismanagement of the waste and where this may result in a significant risk to human health and the environment.

6. Be provided with sufficient human and material resources to comply with the obligations established in this Law, including those related to authorisation, monitoring, inspection, sanctioning and information, among others.

Article 13. *Waste coordination committee.*

1. The Waste Coordination Committee is the collegiate body for technical cooperation, collaboration and coordination between the competent public administrations in waste matters affiliated to the Ministry for the Ecological Transition and the Demographic Challenge.

2. This Committee exercises the following functions:

a) Promoting cooperation and collaboration between waste authorities, seeking to advance the most effective actions and the most ambitious objectives.

b) Drawing up reports, opinions or studies requested by its members or on its own initiative.

c) Analysing product and service regulations and the regulation of their guarantees and developing proposals aimed at improving their environmental performance according to the circular economy principles.

d) Making recommendations on the sustainability, effectiveness and efficiency of waste stream management plans, quality requirements for recycling, as well as on labelling, among others.

e) Analysing the implementation of state waste regulations and their impact.

f) Analysing and assessing the available information regarding waste in order to maintain up-to-date information available to the administrative authorities on the waste situation in Spain in the context of the EU.

g) Exercising its powers under this regulation in relation to by-products, end-of-waste status, resorting of waste or receipt of decisions regarding shipment notifications.

h) Analysing the justifications for alterations in the prioritisation of the waste hierarchy based on a life-cycle approach.

i) Exchanging information and drafting mandatory reports on the authorisations for collective extended responsibility schemes, drafting recommendations on notifications relating to individual schemes, as well as those relating to the agreements that both schemes establish with the competent public administrations.

j) Any other exchange of information or advice on matters related to the subject matter regulated by this Law that may be entrusted to it by the Ministry for the Ecological Transition and the Demographic Challenge or the autonomous communities.

k) Proposing contents and guidelines prior to the elaboration of waste management plans, including the State framework plan.

l) Monitoring compliance with extended producer responsibility obligations, pursuant to Article 54.1.

m) Any functions conferred on it by this Law or other regulations.

3. The Waste Coordination Committee shall be chaired by the Head of the General Directorate of Quality and Environmental Assessment and the vice-presidency shall be exercised by one of the members representing the autonomous communities. The 30 Committee members shall be appointed by ministerial order, including one member appointed by each of the autonomous communities, one member appointed by each of the cities of Ceuta and Melilla, three members from the local authorities appointed by the most established state-level association and eight members representing the ministerial departments or bodies attached to them, with responsibilities in this area, with the rank of deputy general directorate or equivalent.

A substitute shall be appointed for each of the Committee members. A civil servant from the Ministry for the Ecological Transition and the Demographic Challenge shall act as secretary, with the right to speak but not to vote.

4. The Waste Coordination Committee may form specialised working groups to support it in the performance of its duties under this Law. These groups may include technicians or experts in the field concerned, from the public sector, the private sector and civil society.

5. The Waste Coordination Committee shall be governed by the provisions of its internal regulations on composition and operation, by the provisions of Section 3 of Chapter II of the preliminary title of Law 40/2015, of 1st October, on the Legal Regime of the Public Sector and by the provisions of this Law. The minutes of the Waste Coordination Committee shall be published.

TITLE I

Waste Policy Instruments

Article 14. *Prevention programmes.*

1. Pursuant to Articles 1, 8 and 12, the competent authorities of the General State Administration and of the autonomous communities, and optionally those of the local authorities, shall implement waste prevention programmes. These programmes shall contain the waste prevention measures set forth pursuant to Article 18.1, as well as specific food waste prevention programmes and measures to reduce the consumption of single-use plastics as provided for in Article 55.

In drawing up these prevention programmes, the competent public administrations shall:

a) Describe the initial situation, existing prevention measures and targets and their contribution to waste prevention.

b) Describe, where appropriate, the contribution of the instruments and measures outlined in Annex V to waste prevention.

c) Assess the usefulness of the examples of measures outlined in Annex VI or other appropriate measures.

2. Waste prevention programmes may be approved independently or integrated into waste management plans and programmes or other environmental plans. Where prevention programmes are integrated into other plans and programmes, the prevention measures and their timetable for implementation must be clearly distinguishable.

3. Waste prevention programmes shall be assessed at least every six years, shall include an analysis of the effectiveness of the measures taken and their results shall be made publicly available. Appropriate qualitative or quantitative indicators and targets shall be used for this purpose, particularly with regard to the quantity of waste generated.

Supervision and assessment of the implementation of prevention measures, in particular on reuse and on the prevention of food waste, shall be carried out in accordance with the common methodology adopted in the EU. For these purposes, as well as in order

to comply with the reporting obligations regarding waste prevention, the Ministry for the Ecological Transition and the Demographic Challenge may develop the procedures for obtaining the information by ministerial order.

Article 15. *Waste management plans and programmes.*

1. After consulting the autonomous communities, local authorities, other affected ministries and, where appropriate, in collaboration with other Member States, the Ministry for the Ecological Transition and the Demographic Challenge shall draw up, in accordance with this Law, the State Framework Plan for Waste Management, which shall contain the diagnosis of the situation, the general strategy and the guidelines for waste policy, as well as the minimum targets for separate collection, preparation for reuse, recycling, recovery and disposal. The determination of these minimum targets shall be consistent with planning for the reduction of pollutant and greenhouse gas emissions and international commitments to combat climate change and reduce emissions to improve air quality.

2. The autonomous communities shall draw up the regional waste management plans, after consulting the local authorities where appropriate, in accordance with this Law, its implementing regulations and the objectives and guidelines of the State Framework Plan.

The regional management plans shall contain an updated analysis of the waste management situation in the territorial scope of the autonomous community, as well as a description of the measures to facilitate the preparation of waste for reuse, recycling, recovery and disposal, establishing objectives for these management operations and the estimation of their contribution to the achievement of the objectives established in this Law, in the other waste regulations and plans and in other environmental regulations.

The plans shall include the elements outlined in Annex VII.

3. Within the framework of their competence, local authorities may draw up waste management programmes in accordance and in coordination with the State Framework Plan and with the regional waste management plans. Local authorities may draw up these programmes individually or in groups. In the latter case, the main purpose of the grouping shall be to facilitate better compliance with the objectives of the Law.

4. The waste management plans and programmes regulated in the previous sections shall be drawn up in compliance with the objectives set forth in this Law, the waste planning requirements set forth in the specific regulations for each of the waste streams, in particular for packaging and packaging waste, the measures necessary to comply with Article 28, the requirements of the regulations on landfilling, the measures set forth in Title V and, for the purpose of preventing littering, the requirements set forth in the regulations on the protection of the marine environment and water. Waste management plans and programmes shall also promote measures that have a significant impact on the reduction of greenhouse gas emissions and other atmospheric pollutants.

5. Waste management plans and programmes shall be evaluated and reviewed at least every six years.

Article 16. *Economic measures and instruments*

1. Competent authorities shall put in place economic, financial and fiscal measures to promote waste prevention, reuse and repair, implement separate collection, improve waste management, promote and strengthen markets for products from preparation for reuse and recycling, and for the waste sector to contribute to the mitigation of greenhouse gas emissions. For these purposes, a tax on waste landfilling, incineration and co-incineration is established in Title VII of this Law.

2. Public administrations shall include, in the framework of government procurement, the use of products of high durability, reusable, repairable or made from easily recyclable materials, as well as products made from waste materials or by-products, the quality of which complies with the required technical specifications. In this sense, the purchase of products with the EU Ecolabel shall be encouraged in accordance with Regulation (EC) No. 66/2010 of the European Parliament and of the Council, of 25th November 2009, on the EU Ecolabel. This point shall be without prejudice to the provisions of Law 9/2017, of 8th November, on Public Sector Contracts, transposing into Spanish Law the Directives of the European Parliament and of the Council 2014/23/EU and 2014/24/EU, of 26th February 2014.

3. The subject matter of waste collection and treatment contracts concluded by public sector entities shall include the implementation by the contractor of training and awareness-raising measures aimed at the population served, in relation to waste prevention and its hazardous nature, reuse, separate collection, preparation for reuse and recycling, and the consequences of improper waste management and littering.

4. With regard to waste that can be recycled, public administrations may temporarily establish mechanisms that prioritise its recycling within the EU, when justified for environmental reasons.

TITLE II

Waste prevention

Article 17. *Waste prevention objectives*.

1. In order to break the link between economic growth and the impacts on human health and the environment associated with the generation of waste, waste prevention policies shall aim to achieve a target reduction in the weight of waste generated, according to the following timetable:

a) In 2025, 13% compared to those generated in 2010.
b) In 2030, 15% compared to those generated in 2010.

2. In order to achieve the objectives set forth in the previous point, in the light of the information available, the Spanish Government shall establish by regulation specific prevention and/or reuse targets for certain products, particularly for the products referred to in Article 18.1.d).

Article 18. *Preventive measures.*

1. In order to prevent the generation of waste, the competent authorities shall take measures aimed at, at least, the following:

a) Promoting and supporting sustainable and circular production and consumption patterns.
b) Promoting the design, manufacture and use of products that are resource efficient, durable and reliable (also in terms of useful life and no premature obsolescence), repairable, reusable and upgradeable.
c) Identifying products containing key raw materials as defined by the European Commission in order to prevent them from becoming waste through the application of other measures referred to in this point.
d) Encouraging the reuse of products and product components, including through donation, and the implementation of systems that promote repair, reuse and upgrading activities, in particular for electrical and electronic equipment, batteries and accumulators, textiles and furniture, packaging and construction materials and products.
e) Promoting, where necessary and without prejudice to intellectual and industrial property rights, the availability of spare parts and necessary tools, instruction manuals, technical information or other tools, equipment or software that enable products to be repaired, reused and upgraded without compromising their quality and safety, taking into account EU or Spanish national obligations concerning spare parts available for certain products.
f) Reducing waste generation in industrial production, manufacturing, mineral extraction, construction and demolition, taking into account the best available techniques and good environmental practices.
g) Reducing the generation of food waste in primary production, processing and manufacturing, retail and other food distribution, restaurants and catering, and households, so as to achieve a 50% reduction in food waste per capita for retail and consumers and a 20% reduction in food losses along production and supply chains by 2030, compared to 2020, contributing to the UN Sustainable Development Goals.

h) Encouraging the donation of food and other redistribution for human consumption, prioritising it over animal feed and processing into non-food products.

i) Encouraging the reduction of the content of hazardous substances in materials and products in accordance with the harmonised legal requirements for such materials and products established in the EU, avoiding, in particular, the presence of substances listed in Annex XIV of the REACH Regulation or restricted substances listed in Annex XVII thereof, and endocrine disrupters. In particular, and in accordance with the provisions of these regulations, the use of phthalates and bisphenol A in packaging shall be prohibited.

j) Reducing the generation of waste, particularly waste that is unsuitable for preparation for reuse or recycling.

k) Identifying the products that constitute the main sources of litter, especially in the natural and marine environment, using the existing approved methodologies in Spain, and adopting the appropriate measures to prevent and reduce litter from these products. When these measures involve market restrictions, the measures shall be proportionate and non-discriminatory and shall be regulated by royal decree, following consultation with the Waste Coordination Committee and after informing the European Commission.

l) Curbing the generation of litter in the marine environment as a contribution to the United Nations sustainable development goal of preventing and significantly reducing marine pollution of all kinds. To this end, from the entry into force of this regulation, local councils shall be able to regulate the limitations on the intentional release of balloons and smoking on beaches, which may be sanctioned in the Municipal Byelaws in accordance with the system of offences and penalties of this Law.

m) Developing and supporting informative campaigns to raise awareness on waste prevention and littering.

n) Promoting and facilitating the re-incorporation into value chains of by-products or of materials, substances or objects for which end-of-waste status has been declared.

ñ) Encouraging the reduction of waste generation in the retail sector through the sale of bulk products, the sale and use of reusable packaging or devices, among others.

The measures provided for in this point may be established and developed by regulation.

2. The destruction or disposal by landfill of unsold surplus of non-perishable products such as textiles, toys or electrical appliances, among others, shall be prohibited, unless such products must be destroyed in accordance with other regulations or for consumer protection and safety reasons. Such surpluses shall first be diverted to reuse channels, including donation and, where this is not possible, to preparation for reuse or to the following options in the waste hierarchy, in the order specified in Article 8.

3. In order to reduce the consumption of single-use packaging, public administrations shall promote the consumption of drinking water in their premises and other public spaces, through the use of drinking fountains in conditions that guarantee hygiene and food safety or the use of reusable packaging, among others, without prejudice to the fact that in health centres the commercialisation of single-use packaging is permitted.

For the same purpose, establishments in the hotel and catering sector must always offer consumers, customers or users of their services the possibility of consuming unpackaged water free of charge and complementary to the offer of the establishment itself.

4. In order to promote the prevention of single-use packaging, by 1st January 2023 at the latest, food retailers with a sales area of 400 square metres or more shall allocate at least 20% of their sales area to offering products presented without primary packaging, including sales in bulk or reusable packaging.

All food establishments selling fresh produce and beverages, as well as cooked food, must accept the use of reusable containers (bags, cups, bottles, etc.) appropriate to the nature of the product and properly sanitised, with consumers being responsible for their container. Such containers may be rejected by the dealer for service if it is clearly dirty or unsuitable. To this end, the point of sale shall inform the final consumer about the cleanliness and suitability of the reusable containers.

5. In order to promote the reduction of the content of hazardous substances in materials and products, from 5th January 2021 any supplier of an item, as defined in Article 3.33 of Regulation (EC) No. 1907/2006 of the European Parliament and of the Council, of 18th December 2006, shall provide the information pursuant to Article 33.1 of that Regulation to the database established for such purpose by the European Chemicals Agency, including the content and using the format determined by the latter.

Entities or companies carrying out waste treatment shall have access to the database created by the European Chemicals Agency. Consumers may also access the aforementioned database upon request.

6. In order to comply with the information obligations regarding waste prevention, the Ministry for the Ecological Transition and the Demographic Challenge may develop by regulation the procedures for obtaining the information, especially regarding food waste and reuse.

7. From 1st July 2022, primary producers of hazardous waste shall be required to have a minimisation plan that includes the practices they intend to adopt to reduce the amount of hazardous waste generated and its hazard. The plan shall be made available to the competent authorities, and producers shall report the results every four years to the autonomous community in which the production site is located.

Primary producers of hazardous waste that generate less than 10 tonnes per year in each production site, installation and maintenance companies, and primary producers that have the Eco-Management and Audit Scheme (hereinafter "EMAS") certification or another equivalent system, which includes measures to minimise this type of waste, shall be exempt from this obligation, and the corresponding information shall be included in the validated environmental declaration.

8. Producers of non-hazardous waste may draw up prevention plans taking into account the measures set out in point 1, without prejudice to the fact that such programmes are mandatory in accordance with implementing legislation for certain waste streams.

9. In order to prevent the premature obsolescence of certain products, the Ministry for the Ecological Transition and the Demographic Challenge shall carry out specific studies that analyse the useful life of these products, and which serve as a basis for adopting measures aimed at preventing such obsolescence, reporting on this to the Council of Ministers and the Spanish Parliament within two years of the entry into force of this Law.

10. Those who commercialise electrical or electronic equipment in Spain shall inform the consumer about the repairability of such products. To this end, a repairability index for electrical and electronic equipment, as well as the obligations to inform consumers about it, shall be established by regulation.

Article 19. *Food waste reduction.*

1. In order to comply with the provisions of Article 18.1.g), the State Waste Prevention Programme shall include a specific section on food waste reduction, which shall contain the general guidelines to be taken into account by the different operators involved and the actions and lines of work to be carried out by the different Public Administrations within the framework of their competence.

Similarly, and in coordination with the state programme, the regional prevention programmes shall also contain a specific section on food waste reduction, containing the actions to be carried out by the regional administrations.

Local authorities shall also be able to establish measures to encourage food waste reduction, where appropriate, in collaboration with catering and food distribution establishments, and taking into account the provisions of the state and regional programmes.

2. In order to comply with Article 18.1.h), and to contribute to the achievement of the objectives of Article 18.1.g), primary production companies, food industries, and distribution and mass catering companies, in this order, shall prioritise the donation of food and other redistribution for human consumption, or the processing of products that have not been sold but are still fit for consumption; the feeding of animals and the manufacture of animal feed; their use as by-products in other industries; and, ultimately, as waste, to recycling and, in particular, to the production of compost and digestate of the highest quality for use in land with the aim of benefiting soil, and, where this is not possible, to the production of fuels.

3. Entities that meet the requirements established in Organic Law 1/2002, of 22nd March, regulating the right of association, and those indicated in Articles 2 and 3 of Law 49/2002, of 23rd December, on the tax regime for non-profit entities and tax incentives for patronage, in order to be recognised as non-profit entities, and whose Articles of Association include social purposes and activities, charitable or welfare purposes and activities, shall be considered as final consumers for tax purposes, as defined in Law

17/2011, of 5th July, on food safety and nutrition, with regard to food donors, but shall maintain their obligations as food operators with respect to their beneficiaries, under the terms established in the aforementioned Law.

4. With regard to food waste reduction in food distribution and catering companies, in the corresponding byelaws on the financing of waste collection services, local authorities shall establish reductions in the fees or, where appropriate, in the non-tax public benefits levied on the provision of such collection services, under the terms provided for in the first final provision.

TITLE III

Waste production, possession and management

CHAPTER I

Waste production and possession

Article 20. *Obligations of the primary producer or other holder regarding waste management*

1. The primary producer or other holder of waste is obliged to ensure the proper treatment of their waste, pursuant to the principles set forth in Articles 7 and 8. To do so, they have the following options:

a) Carry out waste treatment themselves, provided that they have the appropriate authorisation to carry out the waste treatment operation.

b) Have their waste treated by a registered dealer or a licensed waste manager carrying out treatment operations.

c) Deliver the waste to a public or private waste collection entity, including social economy entities, for treatment, provided that they are registered in accordance with the provisions of this Law.

These obligations must be supported by documentary evidence.

2. Where waste is handed over from the primary producer or holder to one of the natural or legal persons referred to in the previous point for intermediate treatment or to a dealer, as a general rule there is no exemption from the responsibility to carry out a full treatment operation. The responsibility of the primary waste producer or holder shall end when the complete treatment is duly documented by the relevant waste shipment documents and, where necessary, by a certificate or declaration of responsibility from the final treatment facility, which may be requested by the primary waste producer or holder.

The implementing regulations provided for in the fourth final provision, Section 1.d), may establish, where appropriate, possible exemptions to the provisions of the previous point, provided that traceability and proper management of the waste is guaranteed.

3. The primary producer or other holder of household waste must separate their waste at source and deliver it under the terms established in the local authority byelaws, pursuant to Article 25.

The primary producer or other holder of non-hazardous commercial waste must separate the waste at source and manage it in accordance with the obligations set forth in Article 25, and provide documentary evidence of correct management to the local authority, or may use the public waste management plan, if there is one, under the terms established by local authority byelaws. If the documentation indicates incorrect or inadequate management, this must be remedied within the time limit set by the competent authority, otherwise the producer must subscribe to the municipal collection service. If an autonomous community has established a system of traceability back to the waste treatment plant, the primary producer or other holder of non-hazardous commercial waste shall report the waste management to the competent authority of the autonomous community.

In the event of non-compliance with the obligations of non-hazardous commercial waste management by the producer or other holder, the local authority shall assume subsidiary responsibility for management and may pass on the actual cost of management to the party

obliged to carry it out. This is without prejudice to any liabilities that the obliged party may have incurred.

The responsibility of the primary producers or other holders of domestic waste and, where applicable, non-hazardous commercial waste shall end when they have delivered it under the terms provided for in the local authority byelaws and in the rest of the applicable regulations.

4. In order to facilitate waste management, the primary producer or other holder of waste shall be obliged to:

a) Identify the waste before delivering it for management, pursuant to Article 6 and, in the case of hazardous waste, determine its hazardous characteristics.

In the case of waste delivered by ships to port reception facilities, the identification of the waste by the ship as the primary producer shall be in accordance with the International Convention for the Prevention of Pollution from Ships (MARPOL Convention) and EU and Spanish regulations on port reception facilities.

b) Provide the companies authorised to carry out waste management with the information necessary for the proper treatment of waste, including the information stipulated in the previous point.

c) Provide local authorities with information on the waste delivered to them when it has special characteristics, which may cause disruptions in shipment, collection, recovery or disposal.

d) Immediately inform the competent environmental administration in case of disappearance, loss or leakage of hazardous waste or waste which may damage the environment due to its nature or quantity.

5. The regulations of each waste stream may establish the obligation of the waste producer or other waste holder to separate waste by type of material, under terms and conditions to be determined by regulation and provided that this obligation is technically, economically and environmentally feasible and appropriate, to meet the quality criteria necessary for the relevant recycling sectors.

6. Hazardous waste producers are obliged to take out insurance or other financial guarantees to cover the liabilities to which their activities may give rise, taking into account their characteristics, hazardous nature and risk potential, and must comply with the provisions of Article 23.5.c). Hazardous waste producers who generate less than 10 tonnes per year are exempt from this obligation.

Article 21. *Obligations of the primary producer or other holder regarding storage, mixing, packaging and labelling of waste.*

With regard to the storage, mixing, packaging and labelling of waste at the place of production, the primary producer or other holder of waste is obliged to:

a) Have a designated and identified area for proper waste storage that meets the appropriate hygiene and safety conditions while it is in their possession. In the case of the storage of hazardous waste, these must be protected from the elements and have spillage and leakage retention systems.

The maximum duration of storage of non-hazardous waste at the place of production shall be less than two years when destined for recovery and less than one year when destined for disposal.

In the case of hazardous waste, in both cases, the maximum duration shall be six months; in exceptional cases, the competent authority of the autonomous communities in which the storage takes place, for duly justified reasons and provided that the protection of human health and the environment is guaranteed, may modify this period, extending it by a maximum of a further six months.

The aforementioned periods shall commence as soon as the waste begins to be deposited at the storage site, with the start date being recorded in the chronological file and also in the waste storage system (cages, containers, shelves, etc.).

b) Not mix non-hazardous waste if this hinders its recovery pursuant to Article 8.

c) Not mix or dilute hazardous waste with other categories of hazardous waste or with other waste, substances or materials.

If hazardous waste has been illegally mixed, regardless of the liability of the primary producer or holder for the offence committed, the primary producer or other holder shall be obliged to deliver it to an authorised waste manager to carry out the separation, where technically feasible and necessary to comply with Article 7. Where such separation is neither technically feasible nor necessary, the primary producer or other holder shall justify this to the competent authority and shall deliver the waste for treatment at a facility that has obtained an authorisation to manage said type of mixture.

d) Packaging hazardous waste pursuant to Article 35 of Regulation (EC) No. 1272/2008 of the European Parliament and of the Council, of 16th December 2008, on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No. 1907/2006.

e) Containers or packaging containing hazardous waste shall be labelled clearly and visibly, legibly and permanently, at least in the official Spanish language of the State.

The label must indicate:

1) The code and description of the waste pursuant to Article 6, as well as the code and description of the hazardous characteristics according to the annex.

2) Name, Environmental Identification Number Assignment (hereafter "EINA"), address, postal and email address, and telephone number of the waste producer or holder.

3) Date on which the waste is deposited.

4) The nature of the hazards presented by the waste, which shall be indicated using the pictograms described in Regulation (EC) No. 1272/2008 of the Parliament and of the Council, of 16th December 2008.

If a packaged waste is assigned more than one pictogram, the criteria established in Article 26 of Regulation (EC) No. 1272/2008 of the Parliament and of the Council, of 16th December 2008, shall be taken into account. The label shall display all the hazard pictograms assigned to the waste, having applied the criteria referred to in the previous point.

The label shall be securely fixed to the packaging and any previous indications or labels shall be removed, where necessary, so that the origin and contents of the packaging are not misleading or unknown in any subsequent handling of the waste.

The label shall measure at least 10×10cm. A label is not required if the above inscriptions are clearly marked on the package, provided that they meet the necessary requirements.

Article 22. *Hazardous household waste.*

1. Separated fractions of domestic hazardous waste shall not be subject to the obligations arising from their consideration as hazardous waste contained in Articles 21, 31 and Title VI until they have been delivered for treatment at the collection points established by the local authorities in accordance with the provisions of their byelaws in application of the obligation provided for in Article 25.2.

2. The obligations for hazardous waste do not apply to mixed household waste.

CHAPTER II

Waste management

Section 1. Waste management obligations

Article 23. *Waste managers' obligations.*

1. Organisations or companies carrying out waste collection activities on a professional basis shall:

a) Initially collect, sort and store waste in an authorised facility under appropriate conditions as foreseen in their authorisation and have documentary evidence of such operations.

b) Package and label waste in accordance with current regulations for onward shipment, where the primary producer or holder does not have such obligations.

c) Deliver the waste for treatment to authorised entities or companies, and have documentary proof of this delivery, and must pass it on to the primary waste producer or other holder, pursuant to the provisions of Articles 20.1 and 20.2. This accreditation to the primary producer or other holder shall not apply in the case of waste under local jurisdiction.

2. Organisations or companies shipping waste on a professional basis shall:

a) On behalf of the shipment operator, ship the waste from the primary producer or other holder to the treatment facility in compliance with the requirements of the shipment regulations, other applicable regulations and contractual provisions and have documentary evidence of delivery.

b) Keep waste separated and identified during shipment and, in the case of hazardous waste, packaged and labelled in accordance with the regulations in force. Under no circumstances shall containers that are not properly closed, or that have defects in their labelling when this is mandatory, be allowed to be loaded.

3. Organisations or companies carrying out a waste treatment activity shall:

a) Perform the necessary checks for reception and, if necessary, acceptance as agreed in the treatment contract.

b) Carry out the treatment of the waste delivered in accordance with the provisions of its authorisation and provide documentary evidence thereof; in the case of facilities subject to integrated environmental authorisation, in accordance with the best available techniques.

c) Properly manage the waste produced as a result of their activity.

4. Dealers and brokers shall comply with the statements in their notification of activities and with the contractually assumed terms and conditions.

Dealers shall operate with hazardous and non-hazardous waste that has a positive value and shall provide documentary evidence of this status in the relevant notification.

Dealers shall be obliged to ensure that a complete and proper treatment operation is carried out on the waste they acquire and to provide documentary evidence of this to the primary producer or other holder of waste by means of the shipment identification document.

5. Waste managers shall be obliged to:

a) Have a designated and identified area for the correct storage of waste that meets the conditions set forth in the authorisation. In the case of hazardous waste storage, these must be protected from the elements and have spillage and leakage retention systems. The maximum duration of storage of non-hazardous waste shall be less than two years when destined for recovery and less than one year when destined for disposal. In the case of hazardous waste, in both cases, the maximum duration shall be six months; in exceptional cases, the competent authority of the autonomous communities in which the storage takes place, for duly justified reasons and provided that the protection of human health and the environment is guaranteed, may modify this period, extending it by a maximum of a further six months.

During storage, the waste must remain identified and, in the case of hazardous waste, it must also be packaged and labelled in accordance with the regulations in force.

The aforementioned periods shall commence as soon as the waste begins to be deposited at the storage site, with the start date being recorded in the chronological file and also in the waste storage system (cages, containers, shelves, etc.).

b) Provide a financial guarantee in the case of hazardous waste, and in all other cases where required by the regulations governing the management of specific waste or those governing management operations. This guarantee is intended to ensure management's compliance with the obligations arising from the exercise of the activity and from the authorisation or notification.

c) Take out insurance or provide an equivalent financial guarantee in the case of dealers, transporters and entities or companies that carry out hazardous waste treatment operations and, in all other cases, when so required by the regulations governing the management of specific waste or those governing management operations, to cover the liabilities arising from such operations. This guarantee, under the conditions and in the amount to be determined by regulation, shall cover:

1. Compensation due on account of death, injury or illness of individuals.
2. Compensation due for damage to property.
3. The costs of repairing and restoring any environmental damage. This amount shall be determined in accordance with the provisions of environmental liability legislation.

d) Not mix hazardous waste with other categories of hazardous waste or with other waste, substances or materials. Mixing includes the dilution of hazardous substances.
The competent authority shall only allow mixing when:

1. The mixing operation is carried out by an authorised company.
2. It does not increase the adverse impacts of waste management on human health and the environment.
3. The operation is carried out in accordance with the best available techniques.

If hazardous waste has been illegally mixed, regardless of the liability incurred for the offence committed, the manager shall be obliged to separate it, either themselves or through another manager, where technically feasible and necessary, in order to comply with the requirements of Article 7. Where such separation is neither technically feasible nor necessary, the manager shall justify this to the competent authority and shall deliver the waste for treatment at a facility that has obtained an authorisation to manage said type of mixture.
e) If the manager is required to package and label hazardous waste, this shall be done pursuant to Article 21.d) and e).

Section 2. Waste management measures and objectives

Article 24. *Preparation of waste for reuse, recycling and recovery.*

1. Competent authorities shall take the necessary measures to ensure that the waste is destined for preparation for reuse, recycling or other recovery pursuant to Articles 7 and 8.
2. Competent authorities, in their respective areas, shall promote preparation for reuse activities in particular by:

a) Promoting the establishment of preparation for reuse and repair networks and support for such networks, in particular in the case of social economy organisations authorised to manage waste.
b) Facilitating, where compatible with proper waste management, access by these networks to waste which can be prepared for reuse and which is held by collection facilities, even if such waste was not originally destined for reuse. In order to facilitate this access, protocols may be established for the correct collection, shipment and storage in order to ensure that collected waste destined for preparation for reuse remains in good condition.
c) They shall promote the use of economic instruments, award criteria, quantitative targets or other measures.

3. Competent authorities, in their respective areas, shall promote high quality recycling, so as to produce products and materials of sufficient quality to replace virgin raw materials in industrial processes. In this regard, limitations may be imposed on unwanted materials in the separate collection streams, among others.
4. Waste suitable for preparation for reuse or recycling may not be destined for incineration, with or without energy recovery.
5. Ministerial regulations shall establish the conditions under which landfilling operations may be authorised in such a way as to enable them to be distinguished from disposal operations.

Article 25. *Separate collection of waste for recovery.*

1. In order to facilitate or further enhance the provisions of Article 24, as a general rule, waste shall be collected separately and not mixed with other waste or other materials with different properties and, in the case of hazardous waste, hazardous substances, mixtures and components contained in such waste shall be removed prior to or during recovery with a view to being treated pursuant to Articles 7 and 8.

Incineration, with or without energy recovery, and landfilling of separately collected waste for preparation for reuse and recycling pursuant to Article 24 shall be prohibited, with the exception of waste generated in the preparation for reuse and recycling operations of such separately collected waste, which shall, in accordance with the order of priority established in Article 8, be destined for other available recovery operations and may only be destined for incineration or landfilling if these latter options offer the best environmental outcome.

2. In order to facilitate the preparation for reuse and high-quality recycling pursuant to Articles 24.2 and 24.3, local authorities shall implement separate collection of at least the following waste fractions under local jurisdiction:

a) Paper, metal, plastic and glass.

b) Household bio-waste by 30th June 2022 for local authorities with a legal population of more than five thousand inhabitants, and by 31st December 2023 for all other local authorities. Separate collection of bio-waste shall also be understood as the separation and recycling at source by means of household or community composting.

c) Textile waste by 31st December 2024.

d) Waste cooking oils before 31st December 2024.

e) Hazardous household waste by 31st December 2024, to ensure that it does not contaminate other waste streams under local jurisdiction.

f) Bulky waste (waste furniture and furnishings) by 31st December 2024, and

g) Other waste fractions determined by regulation.

Among the collection models for the above fractions to be established by local authorities, priority should be given to the most efficient collection models, such as door-to-door collection or the use of closed or smart bins that guarantee similar collection rates.

3. In the case of commercial waste not managed by the local authority, or industrial waste, separation at source and subsequent separate collection of the waste fractions mentioned in the previous point shall also be compulsory within the same deadlines, with the exception of waste cooking oil for which separate collection shall be compulsory from 30th June 2022. In the case of commercial and industrial bio-waste, whether managed by local authorities or directly by authorised waste managers, the producers of this bio-waste shall separate it at source without mixing it with other waste for proper recycling by 30th June 2022.

4. For the purposes of compliance with points 2 and 3, the maximum percentage of non-target materials present in each of the above fractions for consideration as separate collection may be established by regulation. In the case of bio-waste, the maximum percentage of non-target materials permitted shall be 20% from 2022 and 15% from 2027. This percentage may be reduced by ministerial order.

Exceeding this percentage shall be considered an administrative offence and shall be punishable by the autonomous communities pursuant to the provisions of Article 108. Local authorities shall establish control mechanisms, through regular characterisation, and reduction of non-target materials for each separate collection stream.

5. By 2035, the percentage of separately collected municipal waste shall account for at least 50% of the total weight of municipal waste generated.

6. Notwithstanding the provisions of point 1, following an assessment by the Waste Coordination Committee, the Ministry for the Ecological Transition and the Demographic Challenge may exempt by regulation the obligation to collect waste separately, provided that at least one of the following conditions is met:

a) Joint collection of certain types of waste does not affect its suitability for preparation for reuse, recycling or other recovery operations pursuant to Article 8, and produces, after such operations, a result of comparable quality and quantity to that achieved through separate collection.

b) Separate collection does not provide the best environmental outcome when considering the overall environmental impact of the management of the waste streams concerned.

c) Separate collection is not technically feasible taking into account good waste collection practices.

d) Separate collection would entail disproportionate economic costs considering the cost of adverse environmental and health impacts from the collection and treatment of mixed waste, the capacity to improve efficiency in waste collection and treatment, the

revenues from sales of secondary raw materials, the application of the "polluter pays" principle and extended producer responsibility.

The Ministry for the Ecological Transition and the Demographic Challenge shall periodically review these exemptions taking into account good practice in separate waste collection and other developments in waste management.

7. In application of the previous point, the joint collection of plastic, metal and other types of waste containing these materials is permitted, provided that their subsequent separation is guaranteed, as long as it does not entail a loss of quality of the materials obtained or an increase in cost.

Article 26. *Preparation for reuse, recycling and recovery objectives.*

1. In order to meet legal objectives and to contribute towards a European circular economy with a high level of resource efficiency, competent authorities shall take the necessary measures, through waste management plans and programmes, to ensure that the following objectives are achieved:

a) The amount of household and commercial waste destined for preparation for reuse and recycling for paper, metal, glass, plastic, bio-waste or other recyclable fractions must together account for at least 50% in weight.

b) The amount of non-hazardous construction and demolition waste destined for preparation for reuse, recycling and other recovery of materials, including landfilling operations, excluding natural materials as defined in entry 17 05 04 of the list of waste, must reach at least 70% of the total weight of waste produced.

c) By 2025, the preparation for reuse and recycling of municipal waste shall increase to a minimum of 55% in weight; at least 5% of the total weight is preparation for reuse, mainly of textiles, waste electrical and electronic equipment, furniture and other waste suitable for preparation for reuse.

d) By 2030, the preparation for reuse and recycling of municipal waste is increased to a minimum of 60% in weight; at least 10% of the total weight is preparation for reuse, mainly of textile waste, waste electrical and electronic equipment, furniture and other waste suitable for preparation for reuse.

e) By 2035, the preparation for reuse and recycling of municipal waste is increased to a minimum of 65% in weight; at least 15% of the total weight is preparation for reuse, mainly of textile waste, waste electrical and electronic equipment, furniture and other waste suitable for preparation for reuse.

2. To guarantee compliance with these targets and those established by regulation, the autonomous communities must at least meet these targets, and any other targets that may be established for separate collection in the state framework plan, with the waste generated in Spain according to a common methodology pursuant to the provisions of point 3, unless the sectoral regulations establish specific criteria for compliance. Waste that is shipped from one autonomous community to another for treatment shall be counted in the autonomous community in which the waste was generated.

In order to meet the municipal waste targets, the autonomous communities may determine the contribution of local authorities, either independently or in association with each other.

3. Based on the information submitted by the autonomous communities and pursuant to Article 65, the Ministry for the Ecological Transition and the Demographic Challenge shall calculate the targets for preparation for reuse and recycling in accordance with the EU decisions adopted in this respect, according to the method set forth in Annex VIII. The autonomous communities shall apply the above methodology to calculate compliance with these targets in their territorial area. In cases in which there are no EU regulations regarding this calculation, the methodology shall be agreed upon within the Waste Coordination Committee.

Article 27. *Waste disposal.*

1. Competent authorities shall, in their respective fields, ensure that, where recovery is not carried out pursuant to Article 24, waste is subject to safe disposal operations by taking measures to ensure the protection of human health and the environment.

2. Waste shall be treated prior to landfilling in accordance with the provisions of the applicable legislation governing landfill treatment.

3. In general, the burning of plant waste generated in the agricultural or forestry environment is not permitted. The burning of such waste shall only be permitted on an exceptional basis, and provided that they have the corresponding individualised authorisation that authorises such burning for phytosanitary reasons that cannot be dealt with by any other type of treatment, with adequate justification that there are no other means to prevent the spread of pests, or, in forestry environments, with the aim of preventing forest fires when access for their removal and subsequent management is not possible, in application of the exclusion provided for in Article 3.2.e). Plant waste generated in the agricultural or forestry environment that is not excluded from the scope of this Law pursuant to Article 3.2.e) shall be managed in accordance with the provisions of this Law, in particular the waste hierarchy, prioritising recycling through biological treatment of organic matter.

4. Waste that contains or is contaminated with any substance listed in Annex IV of the European Regulation (EU) 2019/1021 of the European Parliament and of the Council, of 20th June 2019, on persistent organic pollutants (POPs) in concentrations in excess of those specified in the said Annex shall be destined for disposal if it has not been recovered by treatment operations ensuring the destruction or irreversible transformation of the POP content, and recycling of such waste is not possible as long as it contains POPs.

Section 3. *Management measures for specific waste*

Article 28. *Bio-waste.*

1. In order to comply with the provisions of Article 25, local authorities shall adopt the necessary measures for the separation and recycling at source of bio-waste through home and community composting, especially in local authorities with a population of less than 1000 inhabitants, or its separate collection and subsequent shipment and treatment in dedicated recycling facilities, with priority given to composting and anaerobic digestion or a combination of both, and which are not mixed in the course of treatment with other types of waste, other than those permitted in Regulation (EU) No. 2019/1009 of the European Parliament and of the Council, of 5th June 2019, which establishes provisions for making EU fertiliser products available on the market, amending Regulations (EC) No. 1069/2009 and (EC) No. 1107/2009 and repealing Regulation (EC) No. 2003/2003. In particular, they shall not be mixed with the organic fraction of mixed waste.

Local authorities, where their respective byelaws so provide, may collect along with bio-waste packaging waste and other compostable plastic waste that complies with the requirements of the European standard EN 13432:2000 "Packaging waste. Requirements for packaging recoverable through composting and biodegradation. Test scheme and evaluation criteria for the final acceptance of packaging", as well as other European and Spanish standards on the compostability of plastics, and their subsequent updates, provided that local authorities can ensure that the biological treatment facility in which such waste is treated complies with the conditions specified in the above standards in order to ensure its proper treatment. In such cases, they shall keep the producers of the waste informed so that the waste is separated correctly.

Where bio-waste is destined for home and community composting, only packaging and other compostable plastic waste complying with European or Spanish standards for biodegradation through home and community composting may be treated along with bio-waste.

Bio-waste shall be collected in compostable bags complying with EN 13432:2000 or other European and Spanish standards on the compostability of plastics.

2. In order to ensure a high level of environmental protection and the quality of the materials obtained, authorisations for treatment facilities, in particular for composting and anaerobic digestion, shall include technical prescriptions for the correct treatment of bio-waste and, where appropriate, packaging and other food packaging material referred to in the previous point.

In order to promote home and community composting, regulations shall establish the conditions under which home and community composting shall be exempt from requiring an authorisation, pursuant to Article 34. These regulations shall also include the information requirements necessary to calculate the contribution of home and community composting to the targets for preparation for reuse and recycling, following the EU methodology.

3. The end-of-waste criteria for compost and digestate are those stipulated in Regulation (EU) No. 2019/1009 of the European Parliament and of the Council, of 5th June 2019. No end-of-waste criteria may be set for the use of bio-stabilised material as fertiliser.

4. Competent authorities shall promote the use of compost and digestate meeting the criteria of the previous point, in the agricultural sector, gardening or regeneration of degraded areas as a substitute for other organic amendments and as a contribution to reducing the use of mineral fertilisers, prioritising as far as possible the use of compost over digestate, and, where appropriate, the use of biogas from anaerobic digestion for energy purposes, for direct use in the facilities themselves, as fuel for shipment, as a raw material for industrial processes, for injection into the natural gas grid in the form of biomethane, provided that this is technically and economically feasible.

Article 29. *Waste oils.*

1. Without prejudice to the obligations regarding hazardous waste management set forth in Article 21, the management of waste oils shall fulfil the following conditions:

a) They shall be collected separately, unless separate collection is not technically feasible taking into account good practice.

b) They shall be treated by prioritising reclamation or, alternatively, other recycling operations with an overall environmental performance equivalent to or better than reclamation, pursuant to Articles 7 and 8.

c) Waste oils of different characteristics shall not be mixed, nor shall waste oils be mixed with other types of waste or substances if such mixing prevents their regeneration or another recycling operation resulting in an overall environmental result equivalent to or better than regeneration.

2. In order to comply with the provisions of the previous point, the necessary measures shall be established by means of regulatory development. These regulations shall include the information requirements necessary to comply with the EU's obligations regarding information on oils and waste oils.

Article 30. *Construction and demolition waste.*

1. Without prejudice to specific regulations for certain waste, hazardous substances, particularly asbestos, must be removed from demolition sites and not be mixed with other waste, and must be handled safely.

2. From 1st July 2022, non-hazardous construction and demolition waste shall be sorted into at least the following fractions: wood, mineral fractions (concrete, bricks, tiles, ceramics and stone), metals, glass, plastic and gypsum. Likewise, elements that can be reused, such as tiles, sanitary ware or structural elements, shall be sorted. Such sorting shall be carried out preferably at the place in which the waste is generated and without prejudice to the rest of the waste that already has a mandatory separate collection system.

3. Demolition shall preferably be carried out selectively, and shall be mandatory from 1st January 2024, ensuring the removal of at least the fractions of materials indicated in the previous point, following a study identifying the quantities of each fraction expected to be generated, where there is no obligation to have a waste management study and providing for the treatment of waste in accordance with the hierarchy established in Article 8.

To facilitate the above, regulations shall establish the obligation to keep digital books of materials used in new construction works, in accordance with EU regulations regarding the circular economy. Likewise, eco-design requirements shall be established for construction and building projects.

Section 4. *Waste shipment.*

Article 31. *System for waste shipments within Spain.*

1. For the purposes of this Law, waste shipments within Spain are understood to be the shipment of waste for recovery or disposal.

Waste shipments within Spain shall be governed by the provisions of this Law, especially with regard to monitoring, inspection, control and penalties. Shipments within Spain shall be governed by regulation, in accordance with the provisions hereof.

Waste shipments shall take into account the principles of self-sufficiency and proximity, as provided for in Article 9.

2. All waste shipments shall be accompanied by an identification document for monitoring and control purposes.

3. Shipment operators must submit prior notification to the competent authority of the autonomous community of origin, which shall forward it to the competent authority of the autonomous community of destination in accordance with the procedure established by regulation, in the following cases:

a) shipments of hazardous and non-hazardous waste destined for disposal, and

b) shipments of hazardous waste, of mixed household waste identified by EWC code 200301, and such other waste for recovery as may be determined by regulation.

Notifications may be general notifications for a period of time to be determined by regulation or may relate to specific shipments.

For the purposes of the Law, a shipment operator is defined as a notifier in Article 2.15 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006.

4. Where a notification is submitted prior to a shipment of waste destined for disposal, the competent bodies of the autonomous communities of origin and destination may, within ten calendar days of the date of acknowledgement of receipt of the notification, object on the grounds referred to in Article 11.b), g), h), i) of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006.

5. Where a prior notification of a shipment of waste destined for recovery is submitted, the competent bodies of the autonomous communities of origin and destination may, within ten calendar days of the date of acknowledgement of receipt of the prior notification, object on the grounds referred to in Article 12.a), b) and k) of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006. Likewise, they may object to the entry of waste destined for incineration facilities classified as recovery under any of the following conditions:

a) The shipments would result in the waste produced in the autonomous community of destination having to be disposed of.

b) The shipments would result in waste from the autonomous community of destination having to be treated in a way that is not compatible with its waste management plans.

6. Acknowledgement of receipt of the prior notification shall be issued when it is correctly filled in and has been validated by the autonomous community of origin following the procedure established by regulation.

Upon expiry of the period referred to in points 4 and 5 without objections from the autonomous communities of origin and destination, the waste shipment shall be deemed to have been authorised.

The periods referred to in points 4 and 5 may be reduced to two days in the case of urgent shipments due to force majeure, accidents or other emergency situations.

7. The autonomous communities shall suspend the validity of the prior notification when they become aware that:

a) The identification or composition of the waste does not correspond to that notified.

b) Waste is not recovered or disposed of in accordance with the authorisation of the facility carrying out this operation.

c) The waste is to be shipped, recovered or disposed of, or has already been shipped, recovered or disposed of in a way that does not correspond to the information contained in the prior notification and identification documents.

d) Reasons of force majeure, accident or other emergency situations have not been adequately justified in the case of urgent shipments.

If the competent authority of an autonomous community suspends or revokes an authorisation, it shall inform the shipment operator, the shipment destination and the competent authority of the other autonomous community concerned.

8. Points 4 and 5 shall not apply to waste subject to the general information requirements referred to in Articles 3.2 and 3.4 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006.

9. Waste that is shipped from one autonomous community to another for treatment shall be counted in the autonomous community of origin for the purposes of complying with the objectives contained in its autonomous waste management plan.

10. Decisions made by the autonomous communities in application of points 4 and 5 shall be justified, shall be notified to the Waste Coordination Committee and may not be contrary to the Spanish State Waste Management Framework Plan.

11. The waste shipment monitoring and control regime applied by the autonomous communities within their territory shall take into account consistency with the provisions of this Article, in particular with regard to the identification document and prior notification, as well as the waste treatment contract.

Article 32. *Entry into and exit of waste from national territory.*

1. The entry into, transit through and exit from the national territory of waste shall be governed by Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, Regulation (EC) No. 1418/2007, of 29th November 2007, of the European Commission, on the export for recovery of certain waste listed in Annex III or IIIA of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, to certain countries to which the OECD Decision on the control of transboundary movements of waste does not apply, by other EU legislation and by international treaties to which Spain is a party.

2. In accordance with the EU Regulation and the Basel Convention, the Ministry for the Ecological Transition and the Demographic Challenge may, on justified grounds, prohibit the shipment of waste destined for non-EU countries when there is reason to foresee that it cannot be managed in the country of destination without endangering human health or harming the environment or where it is considered that certain categories of waste should not be exported pursuant to Articles 11 and 12 of Regulation 1013/2006 or the Basel Convention.

In accordance with the EU Regulation and the Basel Convention, the Ministry for Ecological Transition and the Demographic Challenge may prohibit, on justified grounds, all imports of waste from non-EU countries when there is reason to foresee that the waste cannot be managed without endangering human health or harming the environment, during shipment or subsequent treatment, or where it is considered that certain categories of waste should not be imported pursuant to Articles 11 and 12 of Regulation 1013/2006 or the Basel Convention.

3. Likewise, the Ministry for the Ecological Transition and the Demographic Challenge, for shipments from third countries, and the autonomous communities for shipments within the EU, may limit inbound shipments of waste destined for incineration plants that are classified as recovery, when it has been established that such shipments would result in domestic waste having to be disposed of or treated in a way that is not compatible with the waste management plans regulated in Article 15.

Decisions adopted in this regard by the autonomous communities must be notified to the Ministry for the Ecological Transition and the Demographic Challenge, which shall notify the European Commission.

4. In order to prioritise the regeneration of waste oils, the competent authorities may restrict the removal from national territory of waste oils destined for incineration or co-incineration plants in accordance with the objections provided for in Articles 11 or 12 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006.

5. The authorisation of a customs procedure for the entry or exit of waste by the customs authorities is subject to the presentation of the corresponding authorisation from the competent authority authorising waste shipments to or from non-EU countries, as well as the documentation provided for in Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006.

6. For waste shipments which, pursuant to Article 18 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, must be accompanied by the document listed in Annex VII to the said Regulation for the purposes of inspection, enforcement, statistics and planning, this document shall be sent, in the case of outbound shipments, by the notifier at least three calendar days before the shipment and, in the case of inbound shipments, by the consignee no later than three calendar days following receipt of the waste, to the following authorities:

a) In the case of waste shipments to or from non-EU countries to the Ministry for the Ecological Transition and the Demographic Challenge. This document or a copy thereof must also be submitted to the customs authorities along with the corresponding customs declaration.

b) In the case of waste shipments from or to EU countries, to the competent authority for waste shipments in the autonomous community of origin or destination of the shipment, which in turn shall provide it to the Ministry for the Ecological Transition and the Demographic Challenge.

Where required by EU and Spanish Law, this information shall be treated as confidential information.

7. For the purpose of calculating achievement of the targets, the notifier or the person who organises the shipment shall collect information from the destination plant on the treatment efficiency for the waste being shipped. This information shall be sent to the competent authority of origin of the shipment, along with the prior notification or, as the case may be, along with the documentation set forth in the preceding point. In the case of shipments subject to an authorisation, where this information is not provided, the competent authority shall be entitled to refuse to authorise the shipment.

8. The bodies of the General State Administration responsible, on the one hand, for authorising and controlling waste shipments to or from non-EU countries and, on the other hand, for the application of the customs system, shall establish the necessary coordination instruments for the efficient application of the provisions of the Law within the framework of their respective competence.

9. In the case of application of Articles 35.6, 38.7, 42.5 and 44.5 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, the waste producer shall be subject to the provisions of Article 11 and, where applicable, Article 31 of the Law when the destination of the waste requires its shipment within the territory of the State.

CHAPTER III

Authorisation and notification system for waste production and management activities

Article 33. *Authorisation of waste collection and treatment operations*.

1. The following facilities are subject to authorisation by the competent authority of the autonomous community in which they are located, as well as their extension, substantial amendment or relocation:

a) Professional collection storage facilities, which shall be considered a storage operation and

b) Fixed facilities in which waste treatment operations are to be carried out.

These authorisations shall be granted in accordance with the disaggregated operations listed in Annexes II and III. In the case of recovery or disposal operations listed in Annexes II and III involving the application of waste to land, point 4 shall apply.

2. Natural or legal persons must also obtain authorisation to carry out professional waste collection and treatment operations in accordance with the disaggregated operations included in Annexes II and III. These authorisations shall be granted by the competent authority of the autonomous community in which the applicants reside or have their registered office and shall be valid for the whole of Spain. The autonomous communities may not make the granting of the authorisation provided for in this point conditional on the applicant having waste treatment facilities in their territory.

3. In cases in which the natural or legal person applying for an authorisation to carry out a waste collection or treatment operation is the owner of the facility in which such operations are to be carried out, the competent authority of the autonomous community in which the facility is located may grant a single authorisation covering points 1 and 2 only if the registered office or head office of the natural or legal person and their facility are located in that autonomous community.

In this case, and if the applicant owns several facilities in the same autonomous community in which their registered office is located, the single authorisation shall be

granted only for the facility located in the same registered office as the applicant's, and the remaining facilities shall be required to obtain the authorisations mentioned in point 1 above.

Where the operator and the manager of a facility are different, the operator of the facility must inform the competent authority of the autonomous community in which it is located of the manager operating the facility and of any amendment that occurs.

4. The natural or legal person who intends to carry out a waste recovery or disposal operation without a facility (landfilling, soil treatment, etc.) must apply for the authorisation referred to in point 2 and must first notify the autonomous community in which the operation is to be carried out. The content of the notification shall be established by regulation.

5. Mobile waste treatment facilities shall be authorised by the autonomous community in which the registered office of the natural or legal person owning the facility is located. The manager operating such a facility must first notify each autonomous community in which the waste treatment operation is to be carried out.

6. Applications for authorisation under this Article shall contain at least the information set forth in Annex IX.

The authorisations provided for in this Article shall have at least the content described in Annex X.

7. Before granting such authorisations, the competent authorities shall carry out, themselves or with the support of cooperating bodies duly recognised in accordance with the relevant regulations, the preliminary inspections and checks required in each case. In particular, they shall check:

a) The suitability of the facilities for the treatment operations foreseen.

b) Compliance with the technical and professional requirements or any other requirements for carrying out such activity by the company that intends to carry out the waste treatment operations.

c) That the intended treatment method is acceptable in terms of environmental protection, for example through the resolution of the environmental assessment procedure that applies to the facility.

In particular, where the method does not comply with the principles of protecting human health and the environment as provided for in Article 7, authorisation shall be refused.

d) That incineration or co-incineration operations with energy recovery are carried out with a high level of energy efficiency; in the case of domestic waste, the level of energy efficiency must comply with the levels established in Annex II of this Law.

e) That the financial guarantees provided comply with the requirements of adequacy and sufficiency established by regulation.

8. The authorisations contained in this Article may be integrated in authorisations obtained under other EU, Spanish or regional legislation, provided that the requirements established in this Law are met.

9. The authorisation provided for in point 1 for waste treatment facilities shall be integrated in the integrated environmental authorisation granted in accordance with Royal Legislative Decree 1/2016, of 16th December, approving the consolidated text of the Law on integrated pollution prevention and control, and shall include the requirements set forth in this Article as established in Article 22.1.g) of the aforementioned consolidated text.

10. The authorisations provided for in this Article shall be granted for a maximum period of eight years, after which they shall be automatically renewed for successive equivalent periods following a favourable inspection by the competent authorities, with the exception of authorisations granted to facilities to which Royal Legislative Decree 1/2016, of 16th December, approving the consolidated text of the Law on integrated pollution prevention and control, is applicable, whose term of validity shall coincide with that of the integrated environmental authorisation.

However, even if they are automatically renewed, the security, insurance or equivalent financial guarantee and other requirements included in the authorisation may be revised and updated.

11. The transfer of authorisations shall be subject to prior inspection and verification by the competent authority that the natural or legal persons who are to carry out the waste treatment operations and the facilities in which they are carried out comply with the provisions of this Law and its implementing regulations.

12. The maximum period for issuing and notifying the decision that terminates the authorisation procedures provided for in this Article shall be ten months, except in the case of authorisations granted to facilities to which the consolidated text of the Integrated

Pollution Prevention and Control Law applies, in which case the deadlines established in the said Law shall apply. Once this period has elapsed without an express decision having been notified, the application submitted shall be deemed to have been rejected.

13. All authorisations granted in accordance with this Article shall be recorded by the autonomous community in the waste production and management register, pursuant to Article 63. When the activity of the authorisations regulated in this Article ceases, a declaration of responsibility must be submitted to the autonomous community in which they are located, for the purpose of removing the authorisation from the register regulated in Article 63.

Article 34. *Exemptions from authorisation requirements.*

1. Natural or legal persons carrying out on-site disposal of their own non-hazardous waste or recovery of non-hazardous waste, as well as any facilities in which such operations take place, where applicable, may be exempted from authorisation requirements.

2. Exemptions from authorisation provided for in the previous point shall be established by regulation by the Ministry for the Ecological Transition and the Demographic Challenge, with respect to each type of activity, by means of general regulations, following a report by the Waste Coordination Committee, and the Ministry shall inform the European Commission thereof.

Such regulations shall specify the types and quantities of waste to which this exemption may apply and the treatment methods to be used, so as to ensure that the waste is treated without endangering human health or harming the environment. They shall also indicate the content of the notification provided for in Article 35.1.c).

In the case of the disposal operations referred to in point 1, such regulations shall take into account the best available techniques.

3. Facilities or parts of facilities used for research, development and testing of new waste treatments are exempt from the authorisation regime provided for in Article 33. Natural or legal persons carrying out such activities shall also be exempt.

Prior to the performance of such activities, the autonomous community in which the facility is located shall be informed by means of a declaration of responsibility, indicating the treatment, the type and quantity of waste and the estimated duration of the activity.

Article 35*. Notification prior to the commencement of waste production and management activities*.

1. Without prejudice to the provisions of the applicable sectoral regulations, entities or companies that are in any of the following situations must submit a notification to the competent authority of the autonomous community in which they are located prior to commencing their activities:

a) Installation, extension, substantial amendment or relocation of industries or activities generating hazardous waste,

b) Installation, extension, substantial amendment or relocation of industries or activities generating more than 1000 tonnes of non-hazardous waste per year,

c) Performance of activities which are exempt from authorisation pursuant to Article 34,

d) Performance of activities referred to in Article 33.4,

e) Performance of activities referred to in Article 33.5, and

f) Storage of waste in distribution logistics platforms as a consequence of reverse logistics.

2. Likewise, entities or companies that ship waste on a professional basis, dealers and brokers must submit a notification to the competent authority of the autonomous community in which their head office is located prior to commencing their activities.

3. The notification referred to in points 1.a), b), e), f) and 2 shall include at least the content indicated in Annex XI. Such notifications shall be valid throughout Spain and shall be entered in the respective register of the autonomous community with which they have been submitted. This information shall be entered in the waste production and management register provided for in Article 63.

4. Companies that have obtained authorisation for waste treatment and that produce waste as a result of their activity are exempt from reporting. Ships that are primary

producers of waste and that deliver their waste to port reception facilities are also exempt from reporting.

However, in the case of these exemptions, the following shall be considered as waste producers for the other purposes regulated in this Law.

5. The entities or companies regulated in this Article shall submit a declaration of responsibility to the autonomous community in which they are located when they cease their activity, for the purposes of removing the notification from the register provided for in Article 63.

Article 36. *Restoration of environmental law.*

1. In order to ensure compliance with the provisions of this Law, the competent authority of the autonomous community may adopt any of the following measures:

a) To close the establishment or stop the activity when it does not have the corresponding authorisations, notifications or registrations.

b) To temporarily suspend the activity when it does not comply with what has been declared, with the conditions imposed by the said authority or in the event of an accident, provided that in these cases there is a serious risk to the environment or human health, for the period necessary to remedy any defects that may exist.

c) To require compliance with the conditions imposed by the competent authority, to take corrective or remedial action if the activity does not comply with what has been declared, with the conditions imposed by the competent authority or in the event of an accident, provided that in these cases there is no serious risk to the environment or to human health.

2. The measures provided for in the previous section shall not be considered a penalty and shall be issued and processed in accordance with the provisions of the regional regulations for procedures for the restoration of environmental Law or, where appropriate, for procedures regulating the granting of the authorisation, notification or registration to be granted or, failing this, in accordance with the provisions of the common administrative procedure.

TITLE IV

Extended product producer responsibility

Chapter I

Product producer obligations. General provisions

Article 37. *Product producer obligations.*

1. In order to promote prevention and improve the reuse, recycling and recovery of waste, product producers may have extended responsibility and be obliged to:

a) Design products and product components in such a way as to reduce their environmental impact and the generation of waste throughout their life-cycle, both in their manufacture and in their subsequent use, and in such a way as to ensure that the recovery and disposal of products that have become waste is carried out pursuant to Articles 7 and 8.

To this end, they may be obliged to develop, produce, label, place on the market and distribute products and product components that are suitable for multiple uses, contain recycled materials, are technically durable, upgradeable and easily repairable and, after having become waste, are suitable to be prepared for reuse and recycled, in order to facilitate the correct application of the waste hierarchy, taking into account the full life-cycle impact of products, the waste hierarchy and, where appropriate, the potential for multiple recycling, provided that the functionality of the product is ensured. On the contrary, the placing on the market of products and their distribution may be restricted if it is proven that the waste generated by such products has a very significant negative impact on human health or the environment.

b) Accept the return of reusable products, the delivery of waste generated after using the product; assume the subsequent management of waste, including littering, under the terms provided for in Articles 43 and 60 of this Law, and the financial responsibility for such activities. Such financial responsibility may be borne fully or partially by the product producer and, where appropriate, may be shared by distributors, and may be modulated in accordance with the criteria set forth in Article 43.1.b).

c) Provide information to preparation for reuse facilities on repair and dismantling and to other treatment facilities for proper waste management, as well as easily accessible information to the public on product characteristics related to durability, reusability, repairability, recyclability and recycled material content.

d) Establish deposit systems that guarantee the return of deposited quantities and the return of the product for reuse or waste for treatment.

e) To take full or partial responsibility for the organisation of waste management, with the possibility for distributors of such a product to share this responsibility.

f) Use waste materials to manufacture products.

g) Provide information on the placing on the market of products that become waste through use and on waste management, as well as economic analyses or audits. These economic studies must be independent and verified and available to the competent authorities. Such information obligations may also apply to distributors.

h) Report on the economic impact on the product of compliance with extended responsibility obligations.

i) Increase warranty periods for both new and repaired products.

j) Meet the conditions necessary to guarantee the consumer's right to repair.

k) Provide information on product characteristics to assess possible premature obsolescence practices.

2. These obligations shall be established by Royal Decree approved by the Council of Ministers, taking into account their technical and economic feasibility, the overall environmental and human health impacts, and respecting the need to ensure the proper functioning of the domestic market. If these obligations include an extended producer responsibility scheme, the producer shall comply with the general minimum requirements established in Chapter II.

Article 38. *Compliance with product producer obligations*.

1. The product producer shall comply with the obligations provided for in extended producer responsibility schemes on an individual basis or collectively through the establishment of the relevant extended producer responsibility schemes. Product producers' obligations other than financial or financial and organisational obligations shall be fulfilled on an individual basis.

The individual or collective schemes established shall comply with the provisions of this Title, as well as with the provisions of their specific legislation and other applicable regulations.

2. In the specific regulation of each stream, the section corresponding to said stream of products shall be created in the Product Producers' Register and shall entail the obligation of registration and periodic submission of information by product producers in said section, with the aim of collecting information regarding the products placed on the Spanish market by product producers subject to extended producer responsibility. The information contained in such sections shall be available to the competent authorities of the autonomous communities for inspection and control purposes.

3. Extended producer responsibility shall apply without prejudice to the waste management responsibility set forth in Article 20 and in existing waste stream and product specific legislation.

4. In order to verify compliance with the requirements regulated in application of Article 37, certifications of processes and products shall be fostered.

Article 39. *Voluntary compliance with product producer obligations*.

Product producers who voluntarily undertake financial or organisational and financial responsibilities for management in the waste phase of a product's life-cycle shall comply with the general minimum requirements set forth in Section 2 of Chapter II, except for the scope of the financial contribution, to which the provisions of Article 43 shall not apply. These voluntary schemes shall also be subject to the authorisation or notification system,

where appropriate, provided for in Section 3 of Chapter II, and shall comply with the reporting obligations provided for in Article 53.

Without prejudice to the ordinary processing of authorisations regulated in Article 50.2, in the case of collective schemes, autonomous communities may grant, within a period of three months from the submission of the application for authorisation, a provisional authorisation allowing them to commence their activity, following verification of the completeness of the documentation and provided that the application is accompanied by a copy of the financial guarantee subscribed calculated in accordance with the provisions of the regulations.

Article 40. *Authorised product producer representative.*

Product producers who are established in another Member State or in third countries and who commercialise products in Spain must comply with the product producer obligations provided for in this Law. For this purpose, they may appoint a natural or legal person in Spain as their authorised representative.

Product producers established in Spain who sell single-use plastic products listed in part F of Annex IV and fishing gear containing plastic in another Member State in which they are not established shall appoint an authorised representative in that Member State in accordance with the provisions of the said Member State's legislation, who shall be responsible for the fulfilment of the producer's obligations.

In order to monitor and verify compliance with the product producer obligations in relation to extended producer responsibility, the specific regulation for each waste stream may establish the requirements to be fulfilled by a natural or legal person in order to be appointed as an authorised representative.

CHAPTER II

General minimum requirements applicable to the extended producer responsibility scheme

Section 1. Common provisions on extended producer responsibility schemes

Article 41. *Minimum content of regulations governing extended producer responsibility schemes.*

In addition to the obligations set forth in Article 37, where an extended producer responsibility scheme is established, the Royal Decree referred to in Article 37.2 must:

a) Clearly define the roles and responsibilities of all relevant actors involved, including product producers placing products on the market, distributors, extended responsibility schemes, consumers and end-users, public or private waste managers, regional and local authorities and, where appropriate, reuse and preparation for reuse operators and social economy organisations.

b) Set, according to the waste hierarchy, waste management targets aimed at achieving, as a minimum, the quantitative targets applicable to the extended producer responsibility scheme established by Law and in the specific regulations of the different waste streams; and set other quantitative or qualitative targets deemed relevant for the extended producer responsibility scheme. Compliance with these minimum targets, before the end of the period to which they refer, shall not prevent the waste that continues to be generated from being collected, managed and adequately financed in accordance with the provisions of the implementing regulations for each waste stream.

c) Establish an information system to collect data on market introduction, collection and treatment of waste resulting from products, specifying, where appropriate, waste material streams, as well as other relevant data for the purposes of point b). In any case, the information systems shall be set up in electronic format.

d) Ensure equal treatment of product producers regardless of their origin or size, without regulating disproportionate obligations on producers of small quantities of products, including small and medium-sized enterprises.

e) Ensure that holders of waste derived from these products are informed of waste prevention measures and litter prevention measures, reuse and preparation for reuse centres and return and collection systems.

f) Include measures, financial or otherwise, where appropriate, to encourage waste holders to assume their responsibility to deliver waste to existing separate collection systems, for example, through awareness-raising and information campaigns on waste prevention, correct collection and management.

g) Establish any other measure deemed necessary to ensure compliance with the provisions of the previous points, taking into account the principle of proportionality.

Section 2. *Common provisions on the implementation of extended liability schemes*

Article 42. *Obligations regarding the organisation and financing of waste management.*

1. Individual and collective schemes set up to comply with the extended producer responsibility scheme must:

a) Clearly define the geographic coverage in which their products are commercialised and the geographic coverage in which the waste derived from these products is generated, without limiting it to that in which the waste collection and management is most cost-effective, and without limiting the continuity of waste management over time, even if the targets and objectives applicable to them have been met.

b) Provide adequate availability of efficient waste collection systems in terms of quality and quantity of waste collected, with adequate provision and accessibility for users, within the coverage defined in the previous section.

c) Have the financial or financial and organisational resources necessary to fulfil their extended producer responsibility obligations, which shall be used exclusively for the fulfilment of these obligations without prejudice to the financial resources which, in the case of collective schemes, on a voluntary basis and with the express consent of the producers who pay for it, are used to carry out activities that complement the purpose of the collective scheme. The financing of these voluntary actions may not conflict with waste managers' activities, and competition Law applies to them. Consent shall never appear as a mandatory clause in the contract of incorporation of producers into the collective scheme, nor shall it be required for their permanence in the scheme.

d) In the case of collective scheme, have mechanisms for compensating producers in accordance with the provisions of the regulations, for cases in which the income received by the scheme is significantly higher than the amounts actually paid to meet their obligations.

2. Individual and collective schemes established to comply with the extended producer responsibility scheme, when organising waste management, shall act as holders for the purposes of being considered a shipment operator as referred to in Article 31 of this Law.

Article 43. *Scope of the financial contribution of product producers to extended responsibility schemes*.

1. The financial contribution paid by the product producer to fulfil its extended producer responsibility obligations shall:

a) Cover the following costs for products commercialised by the producer:

1. The costs of separate waste collection and subsequent shipment and treatment, including the treatment necessary to meet waste management targets, and the costs necessary to meet other objectives and targets to be set pursuant to Article 41.b), among others, the costs associated with the recovery of waste from the residual fraction or the recovery of waste from the cleaning of public roads, green areas, recreational areas and beaches.

2. The costs of providing information to waste holders pursuant to Article 41.e) and f).

3. The costs of data collection and communication pursuant to Article 41.c) and Article 38.2.

4. The costs associated with the provision of the financial guarantees provided for in Article 51.

The costs listed in this point a) regarding waste electrical and electronic equipment, batteries and end-of-life vehicles shall apply to extended producer responsibility schemes in accordance with the specifications developed in EU Law and incorporated in its specific legislation. For these and other waste streams, the costs identified in point 3 may include the IT tools developed for this purpose by the public administrations, pursuant to the provisions of their specific regulations, with the associated financing being considered as a non-tax or non-customs property levy.

b) In cases of collective fulfilment of obligations, and insofar as possible, be modulated for each product or group of similar products, particularly taking into account their durability, repairability, reusability, recyclability and the presence of hazardous substances, adopting a life-cycle approach and in line with the requirements of EU Law and based, where available, on harmonised criteria to ensure the proper functioning of the domestic market.

c) Not to exceed the costs necessary for the cost-effective provision of waste management services in economic, social and environmental terms. These costs shall be established transparently and periodically between the brokers concerned, using criteria differentiated by autonomous communities and collection systems, and shall take into account the costs incurred by the public and private entities that manage the waste generated by their products. In the absence of agreement between the actors concerned, these costs shall be determined by means of independent studies.

2. Where justified by the need to ensure proper waste management and the economic viability of the extended producer responsibility scheme, the royal decree referred to in Article 37.2 may provide for financial responsibility to derogate from point 1.a), with the following limitations:

a) In the case of extended producer responsibility schemes established to achieve the waste management targets and objectives set out in EU directives, product producers shall bear at least 80% of the required costs.

b) In the case of extended producer responsibility schemes established as of 4th July 2018, in order to achieve the waste management targets and objectives set out in Spanish legislation that do not derive from EU legislation, product producers shall bear at least 80% of the required costs.

c) In the case of extended producer responsibility schemes established before 4th July 2018, in order to achieve the waste management targets and objectives set out in Spanish legislation that do not derive from EU legislation, product producers shall bear at least 50% of the required costs.

In the three cases above, the initial waste distributors or producers shall bear the remaining costs.

Under no circumstances may this diversion serve to reduce the proportion of costs borne by product producers under extended producer responsibility schemes established before 4th July 2018.

Article 44. *Agreements with public administrations involved in the organisation of waste management*.

1. Where public administrations are involved in the organisation of waste management, individual and collective schemes shall conclude agreements to finance and, where appropriate, organise the management of such waste.

Agreements concluded between the administration and individuals may not relate to services covered by contracts.

2. Where the agreements concern waste managed by local authorities, they may be concluded directly, with the knowledge of the autonomous community, or through the competent authorities of the autonomous communities, with the participation of the local authorities.

3. Regulations shall establish the maximum period within which the agreements must be concluded, and may specify the parameters and calculation methods for identifying the costs to be compensated to public administrations when they intervene in the organisation of waste management in application of the financing obligations set forth in Article 43. If the agreement is not signed, disputes shall be settled by arbitration, in the manner to be determined by regulation.

Article 45. *Agreements with other operators for the organisation and financing of waste management*.

Individual and collective schemes shall conclude agreements with waste managers or, where appropriate, with other economic operators and with other extended responsibility schemes to coordinate the organisation and financing of the management of waste generated by their products, avoiding anti-competitive practices.

Article 46. *Self-monitoring.*

Individual and collective schemes shall implement an appropriate self-monitoring mechanism to evaluate:

a) its financial management, including compliance with the requirements provided for in Article 43.1.a) and b), supported by regular independent audits, including cost studies and economic and performance indicators of the scheme.

b) the quality of the data collected and reported pursuant to Article 41.c), Article 38.2) and the requirements of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006; supported by independent audits conducted by accredited data verification firms.

Article 47. *Transparency and dialogue.*

1. Individual and collective schemes shall publish on their websites annual updates on the achievement of the waste management targets referred to in Article 41.b), as well as the audits provided for in Article 46 concerning financial management and data quality.

2. In the case of collective extended producer responsibility schemes, information shall be published on:

a) The legal form chosen, indicating its structure and composition, as well as on the other producers participating in the scheme, including their mode of participation in decision-making.

b) Financial contributions paid by product producers per unit sold or per tonne of product placed on the market, or another financing method based on covering the cost of waste management, as well as any other contribution to the scheme indicating its purpose. These alternative financing methods shall be provided for in the implementing regulations for each waste stream.

Without prejudice to the active publicity obligations of this section, which may be articulated through the websites of the extended producer responsibility schemes, final consumers of products affected by extended producer responsibility have the right to obtain a justified response, within a maximum period of two months, to queries made on how to comply with the extended producer responsibility obligations of the collective scheme, including access to information on the economic amounts dedicated to waste management.

c) The selection process for waste managers, which shall respect the principles of publicity, competition and equality, in order to ensure free competition, as well as the principles of protection of human health, the environment and the waste hierarchy, and, where appropriate, self-sufficiency and proximity.

3. Collective schemes shall give advance notice to all members of the scheme and to the Waste Coordination Committee of any planned changes to the financial contributions associated with the financing of waste management.

4. Through the Waste Coordination Committee and its working groups, it shall be ensured that a dialogue is established, at appropriate intervals, with the sectors concerned by extended producer responsibility schemes, including producers and distributors, public or private waste managers, including those involved in preparation for reuse, local authorities, civil society organisations and, where appropriate, social economy actors, and repair and reuse networks.

Article 48. *Information confidentiality*.

1. Information provided to the public pursuant to this Chapter shall be without prejudice to the protection of commercially sensitive information in accordance with applicable EU and Spanish Law.

2. In the case of collective scheme, they shall safeguard the confidentiality of information provided by the members of the scheme for the operation of the collective scheme and which may be relevant to their production or commercial activity, in particular market entry figures. For this purpose, if the collective scheme provides or publishes this information, it must be provided in portions or intervals.

3. The information that the individual or collective scheme must provide to the public administrations in compliance with the obligations established in this Law and its implementing regulations is not included in this non-disclosure of information.

Section 3. Establishment of extended responsibility schemes.

Article 49. *Establishment of individual extended liability schemes*.

1. Producers opting for an individual scheme shall submit a notification prior to commencing activities, indicating their operation and the measures they shall implement to comply with the obligations arising from extended producer responsibility, including the requirements arising from the application of the extended producer responsibility scheme. This notification shall be submitted to the competent authority of the autonomous community in which its registered address is located and shall be entered in the Register of waste production and management. The content of the notification shall be that set forth in Annex XII.

2. It shall not be considered as an individual scheme if two or more producers join together or enter into agreements with each other or with third parties for the joint fulfilment of part of their obligations, and the traceability and individualised information on the products and derived waste of each producer cannot be guaranteed.

Article 50. *Establishment of collective extended liability schemes.*

1. Producers who opt for a collective scheme for the fulfilment of the obligations arising from extended responsibility shall set up an association as provided for in Spanish Organic Law 1/2002, of 22nd March, regulating the Right of Association, or another entity with its own non-profit legal personality. Collective schemes shall operate in accordance with the regulations of the legal form chosen for their creation, guaranteeing, in any case:

a) Transparency and objectivity in the ways of incorporating producers into collective schemes, establishing flexible and simple incorporation schemes, without discrimination of any kind against product producers.

b) The annual possibility for product producers to change the way in which they fulfil their extended responsibility, either through another collective scheme or by establishing an individual scheme.

c) Decision-making in collective schemes shall be carried out exclusively by the producers incorporated into the scheme, on the basis of objective criteria, without prejudice to the existence of executive bodies that shall be elected by all members of the scheme or their representatives, and which shall obey in all cases the decisions made by the producers that make up the scheme under all circumstances.

d) The rights of producers who are part of the scheme to be informed, to make representations and to have them assessed.

e) The absence of conflicts of interest between producers or executive bodies of the scheme and other operators, especially with the waste managers with whom they have to contract.

2. Collective schemes shall apply for an authorisation prior to commencing their activity. The minimum content of the application shall be as provided for in Annex XIII and shall be submitted to the competent authority of the autonomous community in which the scheme intends to establish its head office. Once the completeness of the dossier has been checked, the application for authorisation shall be forwarded to the Waste Coordination Committee for its report prior to the autonomous community's decision. The report shall include, where appropriate, the specifications proposed by the autonomous communities following assessment of the application, relating to the performance of the collective scheme in their respective territories.

The autonomous community shall grant, where appropriate, the authorisation establishing the conditions for performance. The permit shall be valid for the entire Spanish

territory and shall be recorded in the waste production and management register. The conditions of exercise and authorisation must comply with the provisions of this Law and its implementing regulations, and with the principles set forth in Article 9 of Spanish Law 17/2009, of 23rd November, on free access to service activities and the exercise thereof, as well as those set forth in Spanish Law 20/2013, of 9th December. The maximum time limit for processing the authorisation shall be six months, which may be extended, duly justified, for reasons arising from the complexity of the dossier; such extension shall be made before the original time limit has expired. If no express decision has been notified within this period, the application shall be deemed to have been rejected. The authorisation may not be transferred to third parties.

The content of the authorisation shall be that established in the specific regulations and it shall be valid for eight years. Once this period has elapsed, it shall be renewed following the procedure established in this section, with the authorisation remaining in force until notification of the express decision on the application for renewal thereof.

3. The collective extended responsibility scheme may fulfil its obligations on its own or it may set up or contract an administrative entity which must have its own legal personality distinct from that of the collective scheme and which shall act under the direction of the collective scheme.

In fulfilling the obligations arising from extended producer responsibility, the collective scheme and, where appropriate, the administering entity shall respect the principles of publicity, competition and equality in order to ensure free competition, as well as the principles of protection of human health, consumers, the environment and the waste hierarchy.

Article 51. *Financial guarantees.*

1. Individual and collective schemes must subscribe to the bonds, insurance or financial guarantees established in each case in the Royal Decrees regulating extended producer responsibility in each waste stream. In any case, the Royal Decrees shall establish a formula based on objective criteria, allowing the competent public administrations to calculate the specific amounts of the financial guarantees. This formula may take into account the eco-design of products that entail a reduction in the cost of managing the waste they generate.

2. The constitution of these bonds, insurance or financial guarantees in an autonomous community shall not prevent any other autonomous community that duly accredits breaches of the extended producer responsibility scheme by individual or collective schemes from requesting the seizure of the corresponding amounts justified, without prejudice to the applicable penalty procedure.

Article 52. *Non-compliance with extended producer responsibility obligations*.

In the event of non-compliance with the extended responsibility obligations by individual or collective schemes, the competent authority for initiating the penalty procedure shall be the autonomous community corresponding to the territory in which the non-compliance is committed, which may also suspend the activity of the scheme in its territory.

When non-compliance occurs in more than one autonomous community, the Waste Coordination Committee shall issue a prior report assessing the relevance of the withdrawal of the authorisation or the ineffectiveness of the notification. The decision shall be issued by the competent body of the autonomous community in which the authorisation was granted or in which the notification was submitted.

Section 4. Supervision, control and monitoring of extended producer responsibility

Article 53. *Reporting obligations for the control and monitoring of extended responsibility schemes.*

1. In order to ensure that extended producer responsibility obligations are fulfilled, including in the case of distance sales, that financial means are used correctly and that reliable data are reported by all actors involved, product producers and individual and collective extended producer responsibility schemes are subject to the following control and monitoring requirements:

a) Pursuant to Article 38.2, product producers shall be obliged to provide, at least annually, information on the products they place on the market and how they comply with the obligations of the extended producer responsibility scheme, indicating, where appropriate, the collective scheme.

b) The individual and collective schemes shall be obliged to provide the following information annually to all the autonomous communities in which they operate and to the Waste Coordination Committee:

1. Products commercialised,
2. Waste generated,
3. Compliance with the targets in accordance with the calculation methodology approved by the EU or, failing this, by Spain,
4. A list of the entities, companies or, where appropriate, local authorities carrying out waste management, as well as a report on the payments or, where appropriate, receipts made to these entities or companies in relation to such activities,
5. Income and expenditure related to the scheme's operation, broken down in a manner to be determined,
6. The results of the self-monitoring mechanisms provided for in Article 46, and
7. The budget estimates for the following year.

The report submitted to the Waste Coordination Committee shall include information broken down by autonomous community.

c) Each year, individual schemes shall submit their annual accounts to the Waste Coordination Committee, reflecting the financial resources allocated to the fulfilment of the extended producer responsibility obligations, in particular providing the information necessary for the verification of Article 43.1.c) and, where appropriate, the impact on product cost.

d) Collective schemes shall submit their externally audited and approved annual accounts to the Waste Coordination Committee on an annual basis. They shall reflect the financial contributions of the producers to the collective scheme and the justification of their destination to the fulfilment of the obligations derived from the extended producer responsibility scheme, providing in particular the information necessary to verify Article 43.1.c), and their budget for the following year. Information on the incorporation of product producers, the decision-making processes, and the mechanisms for providing information to all producers that make up the scheme shall also be included.

2. These information obligations may be developed by regulation in the Royal Decrees provided for in Article 37.2. However, the public administrations may request any additional information they deem necessary to carry out their control and monitoring activities.

Article 54. *Monitoring compliance with obligations*.

1. Monitoring compliance with the obligations of the extended producer responsibility scheme shall be carried out by the competent regional authorities with the criteria established in the framework of the Waste Coordination Committee and its working groups, with special attention when there are several collective extended producer responsibility schemes for the same type of product. Other authorities of the autonomous communities and the General State Administration, which do not form part of the Coordination Committee, may collaborate in the performance of such monitoring tasks, especially when these tasks affect non-environmental matters, without prejudice to the competence corresponding to the competent authorities to carry out these functions, pursuant to Articles 12 and 105.
2. Compliance with the product producer's obligations may be subject to verification by the customs authorities for the purpose of fraud control of imported products subject to extended producer responsibility.

TITLE V

Reducing the impact of certain plastic products on the environment

Article 55. *Reducing consumption of certain single-use plastic products*.

1. The following timetable for the reduction of commercialisation is established for the single-use plastic products listed in Part A of Annex IV:

a) By 2026, a 50% reduction in weight is to be achieved compared to 2022.
b) By 2030, a 70% reduction in weight is to be achieved compared to 2022.

2. In order to comply with the above objectives, all brokers involved in commercialisation shall encourage the use of reusable alternatives or other non-plastic materials. In any case, from 1st January 2023, a price shall be charged for each of the plastic products listed in part A of Annex IV delivered to the consumer, which shall be indicated on the sales receipt.

The Ministry for the Ecological Transition and the Demographic Challenge, in coordination with the autonomous communities, shall monitor the reduction in consumption of these products and, depending on the results, may propose the revision of the previous calendar and other possible ways to reduce their consumption, which shall be established by regulation. These measures shall be proportionate and non-discriminatory and shall be notified to the European Commission in accordance with Royal Decree 1337/1999, of 31st July, in order to comply with the provisions of Directive (EU) 2015/1535 of the European Parliament and of the Council, of 9th September 2015.

3. Food containers shall be considered as a single-use plastic product where, in addition to complying with the criteria listed in their definition, their tendency to become litter, due to their volume or size, in particular individual portions, plays a decisive role. For this purpose, the information resulting from the application of Article 18.1.k) shall be used.

4. With regard to plastic trays which are packaging and are not affected by Annex IV and plastic single-dose products, plastic rings grouping several individual packages and plastic sticks used in the food sector as product carriers (lollypops, ice-cream and other product sticks), all made of non-compostable plastic, the actors involved in their commercialisation shall promote a reduction in their consumption by replacing these plastic products preferably with reusable alternatives and other materials such as compostable plastic, wood, paper or cardboard, among others.

The Ministry for the Ecological Transition and the Demographic Challenge shall monitor the reduction in consumption of these products and, depending on the results, may establish by regulation other measures aimed at achieving a significant reduction, in particular the establishment of a reduction timetable.

5. The Ministry of Ecological Transition and Demographic Challenge shall draw up a report of all measures it has taken pursuant to this Article, communicate it to the European Commission and make it publicly available.

Article 56. *Ban on certain plastic products*.

The following products shall be banned from being placed on the market:

a) The plastic products listed in point B of Annex IV.
b) Any plastic product made with oxo-degradable plastic.
c) Intentionally-added plastic microbeads measuring less than 5 millimetres in size.

With regard to the restriction provided for in point c), Annex XVII of Regulation (EC) No. 1907/2006 of the European Parliament and of the Council, of 18th December, (REACH Regulation) shall apply.

Article 57. *Design requirements for plastic beverage containers*.

1. From 3rd July 2024, only single-use plastic products listed in part C of Annex IV whose caps and lids remain attached to the container during the intended use phase of that product may be placed on the market. For this purpose, metal caps and lids with plastic seals shall not be considered to be plastic.

The above products shall be presumed to comply with this point if they are manufactured in accordance with harmonised standards adopted by the EU for this purpose.

2. From 1st January 2025, only polyethylene terephthalate bottles (hereinafter "PET bottles"), as referred to in Section E of Annex IV, containing at least 25% recycled plastic, calculated as an average of all PET bottles placed on the market, may be placed on the market.

3. From 1st January 2030, only bottles referred to in Section E of Annex IV, containing at least 30% recycled plastic, calculated as an average of all bottles placed on the market, may be placed on the market.

4. The schemes established to meet the obligations under extended producer responsibility for packaging and packaging waste shall provide for measures to ensure that these objectives are met by facilitating the availability of materials of sufficient quality and quantity.

Among other measures, part of the recovered PET shall be destined to the manufacture of recycled PET, in order to comply with the targets specified in this Article and other targets that may be established in regulatory developments for other packaging.

5. The plastic bottles referred to in points 2 and 3 may contain information on the percentage of recycled plastic they contain.

6. The Waste Coordination Committee may address, within the corresponding working group, the establishment of the necessary measures to achieve the objectives set out in this Article and shall consider promoting the development of a secondary market for recycled PET in Spain.

Article 58. *Marking requirements for certain single-use plastic products*.

1. Single-use plastic products referred to in part D of Annex IV which are placed on the market shall be marked in a conspicuous, clearly legible and indelible manner, in accordance with the harmonised marking specifications set forth in Implementing Regulation 2020/2151 of the Commission, of 17th December 2020, establishing regulations on harmonised marking specifications for the marking of single-use plastic products listed in Section D of the Annex to Directive (EU) 2019/904 of the European Parliament and of the Council, of 5th June 2019, on the reduction of the environmental impact of certain plastic products.

This marking should inform consumers about the appropriate waste management options for the product or the means of waste disposal to be avoided for that product, in line with the waste hierarchy; and about the presence of plastics in the product and the consequent negative environmental impact of littering or inappropriate means of waste disposal of the product in the environment.

2. The provisions in this Article relating to tobacco products are supplementary to those provided for in Spanish Royal Decree 579/2017, of 9th June.

3. Without prejudice to that established by the EU, in the case of the marking of products that can be disposed of via toilets certified in accordance with the UNE 149002:2019 Standard, said marking must comply with the requirements imposed by this standard.

Article 59. *Separate collection of plastic bottles*.

1. The following separate collection targets are set for the separate collection of the plastic products referred to in part E of Annex IV with a view to their recycling:

a) By 2023 at the latest, 70% in weight of that placed on the market;
b) By 2025 at the latest, 77% in weight of that placed on the market;
c) By 2027 at the latest, 85% in weight of that placed on the market;
d) By 2029 at the latest, 90% in weight of that placed on the market.

The placing on the market of such products may be considered equivalent to the amount of waste generated from them, including that present in litter, in the same year.

2. In the event that the targets set for 2023 or 2027 are not met, a deposit, return and refund system for this packaging shall be introduced in Spain within two years to ensure that the targets are met in 2025 and 2029, in accordance with the provisions of the regulations on packaging and packaging waste. In addition to plastic bottles, other packaging and packaging waste may be included in the implementation of these systems in order to ensure technical, environmental and economic feasibility.

Article 60. *Extended producer responsibility schemes*.

1. The Spanish Government shall establish by regulation extended producer responsibility schemes for single-use plastic products listed in Section F of Annex IV. Such a scheme shall be in place by 1st January 2025 for non-packaging single-use plastic

products listed in point 1 and products listed in point 2.1) and 2.2), Section F, and by 6th January 2023 for all other products listed in point 1 and point 2.3), Section F of Annex IV.

2. In extended producer responsibility schemes developed for single-use plastic products listed in Section F of Annex IV, producers of single-use plastic products shall bear, in addition to the costs to be established pursuant to Article 43, the following costs in so far as they are not already included:

a) The costs of the awareness-raising measures referred to in Article 61,

b) The costs of waste collection of products disposed of in public collection systems, including the infrastructure and its operation, and the subsequent shipment and treatment of the waste, and

c) The costs of cleaning up litter generated by such products and of its subsequent shipment and treatment.

3. With regard to responsibility schemes to be developed for the plastic products listed in point 2, part F of Annex IV in accordance with Title IV, product producers shall bear at least the following costs:

a) The costs of the awareness-raising measures referred to in Article 61,

b) The costs of cleaning up litter generated by such products, including the costs of cleaning up the sewerage and wastewater treatment infrastructure, and of its subsequent shipment and treatment and

c) The costs of data and information collection, whether for regular or one-off collections due to accidental spills or litter in the environment.

In the case of tobacco products, producers shall also bear the costs of collecting the waste of such discarded products from public collection systems, including the infrastructure and its operation and the subsequent shipment and treatment of the waste. Costs may include the establishment of specific infrastructure for the collection of waste from such products, such as appropriate waste bins at locations where there is a high concentration of littering of such waste. They may also include costs associated with measures for the development of alternatives and preventive measures with the aim of reducing waste generation and increasing material recovery.

4. The costs to be borne pursuant to points 2 and 3 shall not exceed the costs necessary for the economically efficient provision of such services and shall be determined transparently between the actors involved. The costs generated by the clean-up of litter shall be limited to activities regularly undertaken by or on behalf of public authorities. The calculation methodology shall be developed in such a way that the costs of cleaning up litter can be established proportionately. In order to minimise administrative costs, financial contributions to the costs of cleaning up litter may be determined by establishing appropriate multi-annual lump sums.

5. Before 1st January 2025, the Spanish Government shall develop extended producer responsibility schemes for fishing gear by regulation, in accordance with Title IV. This regulation shall set a national minimum collection rate for waste fishing gear containing plastic for recycling and shall establish the necessary measures to monitor the said gear placed on the market and the waste collected. Producers of fishing gear shall bear the costs of separate collection of waste fishing gear containing plastic which has been delivered to authorised collection facilities, such as appropriate port reception facilities in accordance with Spanish Royal Decree 1381/2002, of 20th December, or other equivalent collection systems outside the scope of the said Royal Decree, and the costs of its subsequent shipment and treatment, as well as the costs of awareness-raising, under Article 61.

The requirements to be established in accordance with this point shall complement the requirements applicable to waste from fishing vessels under EU and Spanish legislation on port reception facilities.

Article 61. *Awareness-raising measures*.

1. Competent authorities shall take the necessary measures to inform consumers and to encourage responsible consumer behaviour, in particular by young people, in order to reduce the littering of single-use plastic products listed in part F of Annex IV and of the feminine hygiene products listed in Section D.1) of Annex IV.

2. They shall also take measures to inform consumers of the single-use plastic products referred to in the previous point and users of fishing gear containing plastic about the following:

a) The availability of reusable alternatives, the reuse systems and waste management options available for such single-use plastic products and for fishing gear containing plastic, as well as the best practices on sound waste management implemented pursuant to Article 7,

b) The impact of littering and other inappropriate forms of waste disposal of such single-use plastic products and fishing gear containing plastic on the environment and in particular on the marine environment, and

c) The impact on the sewage system of inadequate disposal of waste from such single-use plastic products.

3. Consumer and user organisations may cooperate in the adoption of the above measures.

Article 62. *Coordination measures*.

1. Measures taken under this Title shall form an integral part of programmes of measures established in accordance with marine environmental protection legislation, water legislation and port reception facilities legislation. Such measures shall be consistent with these programmes and plans.

2. Measures taken in application of Articles 55 to 60 shall comply with EU food legislation to ensure that food hygiene and food safety are not compromised, encouraging the use of sustainable alternatives to single-use plastic where possible in the case of materials intended to come into contact with food.

TITLE VI

Information

Article 63. *Waste production and management register.*

1. The notifications and authorisations deriving from this Law and its implementing regulations shall be recorded by the autonomous communities in their respective registers. This information shall be recorded in the waste production and management register no later than fifteen days after being recorded in the regional register. The waste production and management register shall be shared and unique throughout Spain. For the purposes of this Law, natural or legal persons whose notification or authorisation is recorded in the corresponding regional registers shall be considered as registered entities or companies.

The information in the Register that may be made public shall be determined by regulation, following consultation with the Waste Coordination Committee, guaranteeing the confidentiality of the data provided that may be considered business secrets in accordance with the applicable regulations.

2. Where possible, the waste production and management register shall use the data on waste reported by industrial operators to the State Register of Emissions and Pollutant Sources (PRTR-Spain) established under Royal Decree 508/2007, of 20th April, which regulates the provision of information on emissions from the Spanish E-PRTR Regulation and integrated environmental authorisations.

Article 64. *Chronological file.*

1. Registered natural or legal persons and primary producers generating more than 10 tonnes of non-hazardous waste per year shall keep an electronic file recording, in chronological order, the quantity, nature and origin of the waste generated and the quantity of products, materials or substances and waste resulting from preparation for reuse, recycling, other recovery operations and disposal operations; and where appropriate, the destination, frequency of collection, means of shipment and the intended method of treatment of the resulting waste and the destination of products, materials and substances shall also be recorded. Entries in the chronological file shall be made, where applicable, for each processing operation authorised in accordance with Annexes II and III.

The chronological file shall contain the information contained in the documentary accreditations required for waste production and management from waste producers and managers in accordance with the provisions of this Law, as well as other provisions established in its implementing regulations.

Producers shall not be required to keep a chronological record when they manage their waste through local authorities, pursuant to Article 12.5.

2. Entities or companies generating by-products shall keep a chronological record of the nature, quantities produced and managed as by-products, as well as the destinations of the by-products. Entities or companies using by-products shall also keep a chronological record of the nature, quantities used and their origin.

3. The information in the chronological file shall be kept for at least five years and shall be available to the competent authorities for inspection and control purposes.

Article 65. *Reporting obligations.*

1. Before 1st March of the year following the year for which the data have been collected, natural or legal persons carrying out professional collection and treatment operations and producers of hazardous waste shall send a summary report of the information contained in the chronological file, where appropriate, for each of the facilities in which they operate, with a breakdown of the information for each authorised treatment operation with at least the contents listed in Annex XV, to the autonomous community in which the facility is located and, in the case of waste under local jurisdiction, to the local authorities in which the facility is located.

In the case of natural or legal persons who have obtained an authorisation as provided for in Articles 33.4 and 33.5, they shall send the summary report containing at least the information listed in Annex XV to all the autonomous communities in which they have submitted the notifications provided for in these points, with the information corresponding to that autonomous community.

Likewise, entities and companies that professionally ship hazardous waste or act as hazardous waste dealers and brokers shall send a summary report of the information contained in the chronological file to the autonomous community in which they have submitted the notification.

The content of the reports provided for in Annex XV may be developed by ministerial order, adapting it to the specific requirements for each of the parties obliged to prepare them.

In order to obtain the information referred to in this section, as well as to comply with other information requirements deriving from the application of the implementing acts approved by the European Commission, the autonomous communities may request additional information from the natural or legal persons referred to in this section.

2. Autonomous communities, with the collaboration of local authorities, shall keep updated information on waste management in their area of competence, in particular for waste under local competence. This information should include the available facilities and, for each facility, the quantification and periodic characterisation of incoming and outgoing waste and the specific destinations for recovery or disposal of outgoing waste. Harmonised guidelines for such characterisations may be established for this purpose.

In the case of waste under local jurisdiction, local authorities must send an annual report to the autonomous community on the management of such waste, the content of which shall be determined by the autonomous communities.

3. The autonomous communities shall check the reports required under point 1 and incorporate them into the electronic Waste Information System by 1st September of the year following the year for which the data have been collected in order to comply with the obligations provided for in Spanish, EU and international legislation, in particular those referred to in point 6.

Within the same period, the autonomous communities shall send the Ministry for the Ecological Transition and the Demographic Challenge the information necessary to verify compliance with the objectives set forth in Article 17.

4. The autonomous communities shall report on the waste management plans and waste prevention programmes referred to in Articles 14 and 15 once they have been adopted, as well as on any substantial revision thereof. The Ministry for the Ecological Transition and the Demographic Challenge shall inform the European Commission of Spanish national and regional waste prevention programmes and national and regional waste management plans once adopted, and of any substantial revision of the said plans and programmes.

5. For each calendar year, the Ministry for the Ecological Transition and the Demographic Challenge shall send the European Commission:

a) Data on the achievement of the targets on preparation for reuse, recycling and recovery provided for in Article 26.

In the case of Article 26.1.b), the quantity of waste used for landfilling operations and for other material recovery operations shall be reported separately from the quantity of waste prepared for reuse or recycled. With regard to landfilling operations, the transformation of waste into materials to be used for landfilling operations shall be counted as landfilling.

In the case of Article 26.1.c), d) and e), the amount of waste prepared for reuse shall be reported separately from the amount of waste recycled.

b) Data on the implementation of Article 18 concerning reuse and food waste.

c) Data on mineral or synthetic, industrial or lubrication oils placed on the market and on waste oils collected separately and treated.

d) Data on single-use plastic products listed in part A of Annex IV that have been placed on the market each year, to demonstrate the reduction of consumption provided for in Article 55.

e) Information on the measures adopted in Article 55.

f) Data on single-use plastic products listed in part E of Annex IV which have been collected separately each year, in order to demonstrate compliance with the separate collection targets provided for in Article 59.

g) Data on fishing gear for marine use containing plastic placed on the market and its waste collected each year.

h) Information on the recycled content of beverage bottles listed in Section E of Annex IV, in order to demonstrate compliance with the targets established in Article 57.2 and

i) Data on waste arising from the consumption of single-use plastic products listed in point 2.3) of Section F of Annex IV, which have been collected pursuant to Article 60.3

Reports shall be submitted electronically within eighteen months following the end of the reporting year for which the data have been collected as from the date provided for in EU Law. The data shall be reported in the formats determined by the Commission, in accordance with its implementing acts.

The Ministry of Ecological Transition and Demographic Challenge shall provide a quality control report on the data provided and a report on the measures taken in accordance with Annex VIII, including details of average loss rates, where appropriate. This information shall be communicated in the format determined by the Commission.

6. The Ministry for the Ecological Transition and the Demographic Challenge shall forward all information required under this Law, the Waste Framework Directive and the Directive on the reduction of the impact of certain single-use plastic products to the European Commission.

In particular, in accordance with EU legislation, the Ministry for the Ecological Transition and the Demographic Challenge shall submit a report to the Commission on the implementation of Article 25 regarding municipal waste and bio-waste, in particular on the material and territorial coverage of separate collection and possible exemptions pursuant to Article 25.6. To this end, the autonomous communities shall submit the information necessary for this report.

Article 66. *Electronic waste information system.*

The Ministry for the Ecological Transition and the Demographic Challenge shall have an electronic Waste Information System (eSIR) consisting of registers, platforms and IT tools that provide the necessary information to monitor and control the management of waste and contaminated soil in Spain, draw up policies in this area and contribute to compliance with international information requirements. This system shall consist of at least the following components: Product Producers' Register, waste production and management register, the annual reports referred to in Article 65, National Shipment Repository, Transboundary Shipment Repository, National Sludge Register, State Inventory of Contaminated Soil Declarations, State Inventory of Voluntary Soil Decontaminations, Electronic Platform for Waste Electrical and Electronic Equipment and By-products Register.

The electronic Waste Information System (eSIR) shall allow interoperability with the electronic systems or IT tools available in the autonomous communities.

TITLE VII

Tax measures to incentivise the circular economy

CHAPTER I

Excise tax on non-reusable plastic packaging

Article 67. N*ature and purpose.*

1. The excise tax on non-reusable plastic packaging is an indirect tax levied on the use, in the territory of application of the tax, of non-reusable packaging containing plastic, whether it is empty or contains, protects, handles, distributes and presents goods.
2. The purpose of the tax is to promote the prevention of the generation of non-reusable plastic packaging waste, as well as to promote the recycling of plastic waste, contributing to the circularity of this material.

Article 68. *Objective scope.*

1. The following are included in the objective scope of this tax:

a) Non-reusable packaging containing plastic.

For these purposes, packaging is considered to be all articles designed to contain, protect, handle, distribute and present goods, including both those defined in Article 2.m) of this Law, and any other articles which, not falling within this definition, are intended to fulfil the same functions and which may be used in the same way, unless these articles form an integral part of a product and are necessary in order to contain, support or preserve said product throughout its useful life and all its elements are intended to be used, consumed or disposed of together.

Packaging is considered to be non-reusable if it has not been conceived, designed and placed on the market for multiple circuits or rotations throughout its life-cycle, or for refilling or reuse for the same purpose for which it was designed.

b) Semi-finished plastic products intended for the production of the packaging referred to in point a), such as thermoplastic preforms or sheets.

c) Products containing plastics intended to enable the closure, placing on the market or presentation of non-reusable packaging.

2. For the purposes of the previous point, the material defined in Article 2.u) of this Law is considered to be plastic.
3. Products referred to in point 1 of this Article which, being composed of more than one material, contain plastic, shall be taxed based on the quantity of plastic they contain.

Article 69. *Scope of application.*

1. The tax shall apply throughout Spain.
2. The provisions of the preceding point shall be understood without prejudice to the tax regimes of economic agreement and economic convention in force, respectively, in the Historical Territories of the Basque Country and in the Regional Community of Navarre.

Article 70. *Treaties and conventions*.

The provisions of this Chapter I shall be without prejudice to the provisions of international treaties and conventions that have become part of the Spanish domestic legal system, pursuant to Article 96 of the Spanish Constitution.

Article 71. *Definitions*.

1. For the purpose of this tax, the terms indicated below shall have the following definitions:

a) “Intra-community acquisition”: Obtaining the power of disposal over the taxable products dispatched or shipped to the territory of application of the tax, except the Canary Islands, Ceuta and Melilla, to the acquirer, from another Member State of the EU, by the transferor, the acquirer themselves or a third party in the name and on behalf of any of the aforementioned parties.

The receipt of taxable packaging by its owner in the territory in which the tax applies, except in the Canary Islands, Ceuta and Melilla, and the dispatch of which the owner themselves has dispatched from another Member State, shall also be treated as an intra-community acquisition.

b) “Manufacturing”: The creation of products subject to this Tax.

However, the production of packaging exclusively from the products subject to the tax referred to in Article 68.1.b) and c) of this Law or, in addition to the above, from other products which do not contain plastic, shall not be considered as manufacturing.

Likewise, the incorporation into packaging of other plastic elements which, although they do not constitute in themselves, individually, part of the objective scope of the tax, after their incorporation into the packaging, become part of it, shall be considered as manufacturing.

c) “Imports”: the following operations shall be considered as imports:

1. The entry into the territory of application of the tax, other than Ceuta and Melilla, of the products subject to the tax from territories outside the EU customs territory, where it gives rise to the release for free circulation thereof pursuant to Article 201 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council, of 9th October 2013, establishing the EU Customs Code.

2. The entry into the Canary Islands of products subject to the tax from territories included in the EU customs territory which do not form part of the territory of application of the tax, where such entry would have given rise to a release for free circulation if the products subject to the tax had come from territories not included in the EU customs territory.

3. The entry into Ceuta and Melilla of the products subject to the tax from territories which are not part of the territory of application of the tax, where such entry would have given rise to a release for free circulation if Regulation (EU) No. 952/2013, of 9th October 2013, were applicable in such cities.

d) “Managing body": the body which, in accordance with the regulations governing the organisational structure of the Spanish State Tax Authority, is responsible for the management of the tax on non-reusable plastic packaging.

e) “Semi-finished products": intermediate products obtained from raw materials which have undergone one or more processing operations and which require one or more further processing steps before they can be used for their intended purpose as packaging.

f) "Hazardous healthcare waste": Waste requiring disposal in sanitary bins whose management is subject to specific requirements and regulations to prevent the spread of disease and to ensure the protection of public health and safety.

2. With regard to the concepts and terms with their own substantive nature that appear in this Chapter, except for those defined in this Article, the provisions of the EU and Spanish regulations relating to the products included in the objective scope of the tax shall apply.

Article 72. *Taxable event.*

1. The manufacture, importation or intra-community acquisition of products falling within the objective scope of the tax shall be subject to the tax.

2. The unlawful introduction into the territory of application of the tax of products falling within the objective scope of the tax shall also be subject to the tax.

An unlawful introduction of such products into the territory of application of the tax shall be deemed to have taken place if the person who possesses, markets, ships or uses them does not prove that they have been manufactured, imported or acquired within the EU, or if they do not prove that the products have been acquired in Spain.

Article 73. *Exemption from taxation*.

The following shall not be subject to the tax:

a) The manufacture of products which form part of the objective scope of the tax when, prior to the chargeable event, they have ceased to be suitable for use or have been destroyed, provided that the existence of these facts has been proven to the Spanish State Tax Authority by any legally admissible means of proof.

b) The manufacture of products which, being within the scope of the tax, are intended to be sent directly by the manufacturer or by a third party in their name or on their behalf to a territory other than that in which the tax is levied.

The effectiveness of this exemption shall require proof of the actual departure of the goods from the territory of application of the tax.

c) The manufacture, importation or intra-community acquisition of paints, inks, lacquers and adhesives, designed to be incorporated into products which are within the scope of the tax.

d) The manufacture, importation or intra-community acquisition of goods referred to in Article 68.1.a) which, although they may perform the functions of containment, protection and handling of goods, are not designed to be delivered with such goods.

Article 74. *Chargeable events.*

1. In the case of manufacture, the chargeable event shall occur at the time at which the products falling within the scope of the tax are first supplied or made available by the manufacturer to the acquirer in the territory in which the tax is levied. It shall be presumed, in the absence of proof to the contrary, that the difference in shortfall in stocks of manufactured products is due to the fact that they have been delivered or made available by the manufacturer.

Notwithstanding the foregoing provision, if advance payments are made prior to the occurrence of the taxable event, the tax shall become chargeable at the time of total or partial collection of the price for the amounts actually received.

2. In the case of imports, the chargeable event shall occur at the time at which the chargeable event occurs, in accordance with customs legislation, regardless of whether or not such imports are subject to import duties.

3. In the case of intra-community acquisitions, the chargeable event for the tax shall occur on the 15th day of the month following the month in which dispatch or shipment to the acquirer of the products covered by the tax begins, unless the invoice for such transactions is issued prior to that date, in which case the chargeable event shall occur on the date on which the invoice is issued.

4. In the cases referred to in Article 72.2, the chargeable event shall occur at the time of the unlawful introduction into the territory of application of the tax of the products which form part of the objective scope of the tax and, if that time is unknown, the unlawful introduction shall be deemed to have taken place in the earliest of the non-prescribed assessment periods, unless the taxpayer proves that it corresponds to another.

Article 75. *Exemptions.*

The following shall be exempt, under the conditions established by regulation, where appropriate:

a) The manufacture, importation or intra-community acquisition of:

1. The packaging referred to in Article 68.1.a) intended to contain, protect, handle, distribute and present medicines, medical devices, food for special medical purposes, infant formula for hospital use or hazardous healthcare waste.

2. Semi-finished plastic products, referred to in Article 68.1.b), which are intended to be used to obtain packaging for medicines, medical devices, food for special medical purposes, infant formula for hospital use or hazardous healthcare waste.

3. Products containing plastics intended to enable the closure, commercialisation or presentation of non-reusable packaging, when these are used to contain, protect, handle, distribute and present medicines, medical devices, food for special medical purposes, infant formula for hospital use or hazardous healthcare waste.

The effectiveness of this exemption shall require proof of the effective destination of the products listed in the preceding points for the uses described therein. Specifically, taxpayers making the first delivery or provision of the products to acquirers who intend to use them for such purposes must obtain a prior declaration from the latter stating the purpose of the products that entitles them to the tax exemption. This declaration must be kept during the statute of limitation periods relating to the tax referred to in Article 66 of Law 58/2003, of 17th December, on General Taxation.

b) The import or intra-community acquisition of packaging referred to in Article 68.1.a) that is introduced into the territory of application of the tax serving to contain, protect, handle, distribute and present medicines, medical devices, food for special medical uses, infant formula for hospital use or hazardous healthcare waste.

c) The manufacture, import or intra-community acquisition of plastic rolls used in bales for silage of fodder or cereals for agricultural or livestock use.

d) The intra-community acquisition of products that form part of the objective scope of the tax and which, prior to the end of the period for filing the self-assessment of the tax corresponding to said taxable event, are intended to be sent directly by the intra-community acquirer, or by a third party in their name or on their behalf, to a territory other than that in which the tax applies.

The effectiveness of this exemption requires proof of the actual departure of the products from the territory of application of the tax.

e) The intra-community acquisition of products that form part of the objective scope of the tax and which, prior to the end of the period for filing the self-assessment of the tax corresponding to said taxable event, have ceased to be suitable for use or have been destroyed, provided that the existence of these facts has been proven to the Spanish State Tax Authority by any legally admissible means of proof.

f) The importation or intra-community acquisition of the packaging referred to in Article 68.1.a), whether it is empty or used to contain, protect, handle, distribute and present other goods or products, provided that the total weight of the non-recycled plastic contained in such packaging does not exceed 5 kilograms in any one month.

g) The manufacture, import or intra-community acquisition of:

1. Semi-finished plastic products, as referred to in Article 68.1.b), when they are not intended to be used to obtain the packaging that is part of the objective scope of the tax.

2. Products containing plastics intended to enable the closure, commercialisation or presentation of non-reusable packaging when they are not intended for such uses.

The effectiveness of this exemption requires proof of the effective destination of these products. Specifically, taxpayers making the first delivery or provision of the products to acquirers who intend to use them for such purposes must obtain a prior declaration from the latter stating the purpose of the products that entitles them to the tax exemption. This declaration must be kept during the statute of limitation periods relating to the tax referred to in Article 66 of Law 58/2003, of 17th December, on General Taxation.

Article 76. *Taxpayers.*

In the cases provided for in Article 72.1, taxpayers are those natural or legal persons and entities referred to in point 4 of Article 35 of Law 58/2003, of 17th December, on General Taxation, who carry out the manufacture, import or intra-community acquisition of the products that form part of the objective scope of the tax.

In cases of irregular introduction into the territory of application of the tax of products that are part of the objective scope of the tax, as referred to in Article 72.2, the person who possesses, markets, ships or uses such products shall be considered a taxpayer.

In the event of irregularities in relation to the justification of the use or destination given to the products subject to the tax that have benefited from an exemption due to their destination, the taxpayers shall be obliged to pay the tax and any penalties that may be imposed, until they justify the receipt of the products by the acquirer entitled to receive them by providing the prior declaration referred to in the previous Article; as of such receipt, the obligation shall fall on the acquirers.

Article 77. *Tax base.*

1. The tax base shall be constituted by the amount of non-recycled plastic, expressed in kilograms, contained in the products that are part of the objective scope of the tax.

In the event that other plastic elements are incorporated into the products that form part of the objective scope of the tax, for which the tax has been previously accrued, in such a way that after their incorporation they form part of the product in which they are incorporated, the tax base shall be constituted exclusively by the amount of non-recycled plastic, expressed in kilograms, incorporated into said products.

2. The material defined in Article 2.u) of this Law, obtained from the recovery operations referred to in Article 2.bc) of this Law, shall be considered recycled plastic.

3. For the purposes of this Article, the amount of recycled plastic contained in the products that are part of the objective scope of the tax must be certified by an entity accredited to issue certification under the UNE-EN 15343:2008 standard "Plastics. Recycled Plastics. Plastics Recycling Traceability and Assessment of Conformity and Recycled Content" or any standards that replace them. In the case of chemically recycled plastic, such quantity shall be proven by means of a certificate issued by the relevant accredited or authorised body.

Certification bodies must be accredited by the Spanish National Accreditation Body (ENAC) or by the national accreditation body of any other Member State of the EU, appointed in accordance with the provisions of Regulation (EC) No. 765/2008 of the European Parliament and of the Council, of 9th July 2008, which establishes the requirements for accreditation and market surveillance relating to the commercialisation of products and repealing Regulation (EEC) No. 339/93, or in the case of products manufactured outside the EU, any other accreditation body with which ENAC has an international recognition agreement.

Article 78. *Tax rate.*

The tax rate shall be €0.45 per kilogramme.

Article 79. *Tax payable*.

The tax payable is the amount resulting from applying the tax rate established in the previous Article to the tax base.

Article 80. *Tax deductions.*

1. In the self-assessment corresponding to each settlement period in which the following circumstances occur, and under the conditions which, where appropriate, are established by regulation, taxpayers who make intra-community acquisitions of products which form part of the objective scope of the tax may deduct the amount of tax paid for the following from the tax due for the period in question:

a) Products which have been dispatched by the taxpayer, or by a third party in their name or on their behalf, outside the territory in which the tax applies.

b) Products which, before they are first supplied or made available to the customer in the territory in which the tax is charged, have become unsuitable for use or have been destroyed.

c) Products which, after being delivered or made available to the acquirer, have been returned for destruction or reintroduction into the manufacturing process, subject to a refund of the amount thereof to the acquirer.

The application of the deductions referred to in this section shall be subject to the condition that the existence of these facts has been proven to the Spanish State Tax Authority by any legally admissible means of proof, as well as to the accreditation of the payment of the tax by means of the corresponding document justifying the same.

2. Under the conditions which, where appropriate, are established by regulation, taxpayers who manufacture products which form part of the objective scope of the tax and which are returned for destruction or for their reincorporation into the manufacturing process may, in the self-assessment corresponding to the period in which these circumstances occur, deduct from the tax due in that period the amount of tax paid on these products which, after the first delivery or making available to the acquirer, have been returned, following a refund of the amount thereof to the acquirer.

The application of the deductions referred to in this section shall be subject to the condition that the existence of these facts has been proven to the Spanish State Tax Authority by any legally admissible means of proof, as well as to the accreditation of the payment of the tax by means of the corresponding document justifying the same.

3. Where the total deductions under the two preceding points exceed the total tax accrued in a settlement period, the excess may be offset in subsequent self-assessments, provided that four years have not elapsed since the end of the settlement period in which the excess occurred.

4. Taxpayers whose deduction amounts exceed the total tax accrued in the last settlement period of the calendar year shall be entitled to request a refund of the balance in their favour in the self-assessment corresponding to that settlement period.

Article 81. *Tax refunds.*

1. The following individuals shall have the right to request a refund of the total tax paid under the conditions which, where appropriate, shall be established by regulation:

a) Importers of goods which, being within the objective scope of the tax, have been dispatched by them, or by a third party in their name or on their behalf, outside the territory in which the tax is applied.

b) Importers of products which are within the objective scope of the tax and which, before they are first supplied or made available to the acquirer in the territory in which the tax applies, are no longer fit for use or have been destroyed.

c) Importers of products falling within the objective scope of the tax which, after being delivered or made available to the acquirer, have been returned for destruction or for reintroduction into the manufacturing process, subject to a refund of the amount thereof to the acquirer.

d) Acquirers of products falling within the objective scope of the tax who, not being taxpayers, can prove that they have been sent outside the territory in which the tax applies.

e) Acquirers of products falling within the objective scope of the tax who, not being taxpayers, prove that the products are intended for use as packaging for medicinal products, medical devices, food for special medical purposes, infant formula for hospital use or hazardous healthcare waste, or for obtaining packaging for such uses or for enabling the closure, commercialisation or presentation of packaging for medicinal products, medical devices, food for special medical purposes, infant formula for hospital use or hazardous healthcare waste.

f) Acquirers of products which, being part of the objective scope of the tax, have been subject to the tax because they have been conceived, designed and commercialised so as not to be reusable, when they can prove that, where appropriate, after making any amendment to them, they can be reused.

g) Acquirers of:

1. Semi-finished plastic products, as referred to in Article 68.1.b), where they are not intended to be used to manufacture packaging falling within the objective scope of the tax.

2. Products containing plastics intended to enable the closure, commercialisation or presentation of non-reusable packaging when not intended for such uses.

2. The effectiveness of the refunds referred to in the previous point shall require that the existence of the facts listed therein can be proven before the Spanish State Tax Authority by any legally admissible means of proof, as well as proof of payment of the tax.

Article 82. *General management regulations.*

1. In the case of intra-community manufacture or acquisition, taxpayers shall be obliged to self-assess and pay the total tax due.

The settlement period shall coincide with the calendar quarter, except in the case of taxpayers whose Value Added Tax settlement period is monthly, due to their volume of operations or other circumstances provided for in the Value Added Tax regulations, in which case the settlement period for this tax shall also be monthly.

For imports, the tax shall be settled in the manner established for customs duty in accordance with the provisions of the customs legislation.

2. The Head of the Spanish Ministry of Finance shall establish the forms, deadlines and conditions for the submission of the self-assessments referred to in the previous point and, where appropriate, for the application for the tax refunds.

3. Taxpayers who carry out the activities referred to in Article 72.1 of this Law, except those determined by Order of the Ministry of Finance, shall be obliged to register in the Territorial Register of Excise Tax on Non-Reusable Plastic Packaging before commencing their activity.

The census of taxpayers subject to this tax, as well as the procedure for their registration in the Territorial Register shall be regulated by Order of the Head of the Spanish Ministry of Finance.

4. Without prejudice to the accounting obligations established in other regulations, manufacturers, as determined by Order of the Head of the Spanish Ministry of Finance, must keep accounts of the products covered by the tax and, where appropriate, of the raw materials needed to manufacture them. Compliance with the obligation to keep accounts shall be carried out by means of a computerised accounting system, through the electronic headquarters of the Spanish State Tax Authority, with the electronic supply of accounting entries in accordance with the procedure and within the deadlines determined by the Head of the Spanish Ministry of Finance.

5. Taxpayers who make intra-community acquisitions of the products that form part of the objective scope of the tax, except those determined by Order of the Head of the Spanish Ministry of Finance, shall keep a stock record book, which must be submitted to the managing body in accordance with the procedure and within the deadlines determined by the Head of the Spanish Ministry of Finance.

6. For imports of products falling within the objective scope of the tax, the quantity of non-recycled plastic imported, expressed in kilograms, and whether the exemption provided for in Article 75.f) applies to it, shall be recorded under the appropriate heading of the customs import declaration.

7. Taxpayers not established in Spanish territory shall be obliged to appoint a natural or legal person to represent them before the tax authorities in relation to their obligations under this tax, and such appointment must be made prior to the first transaction constituting a taxable event for this tax.

Natural or legal persons representing taxpayers not established in Spanish territory shall be obliged to register in the Territorial Register of Excise Tax on Non-Reusable Plastic Packaging prior to the first transaction constituting a taxable event for this tax.

8. Taxpayers and natural or legal persons representing taxpayers not established in Spanish territory who, in accordance with the provisions of the previous points of this Article, must register in the Territorial Register of Excise Tax on Non-Reusable Plastic Packaging, must do so within thirty calendar days of the entry into force of the Order regulating the said register.

9. In the case of sales or supplies of products subject to the tax within its territorial scope, the following obligations must be fulfilled:

a) Upon the first sale or supply made after the manufacture of the products within the territorial scope of the tax, manufacturers must transfer to the acquirer the total tax due for the sale or supply. In the invoice issued by them, they shall state separately:

1. The total tax accrued.
2. The amount of non-recycled plastic contained in the products, expressed in kilograms.
3. Whether any exemption applies, specifying the Article under which the sale or supply is exempt.

b) In other cases, upon request by the acquirer, the person selling or supplying the taxable products shall state the following in a certificate or on the invoices issued in connection with such sales or supplies:

1. The total tax paid on these products or, if any exemption was applicable, specifying the Article under which the tax exemption applies.
2. The amount of non-recycled plastic contained in the products, expressed in kilograms.

The provisions of this point shall not apply when issuing simplified invoices with the content referred to in Article 7.1 of the Regulation governing invoicing obligations, approved by Spanish Royal Decree 1619/2012, of 30th November.

Article 83. *Offences and penalties*.

1. Without prejudice to the special provisions set forth in this Article, tax offences under this tax shall be classified and penalised in accordance with the provisions of Spanish Law 58/2003, of 17th December, on General Taxation and other implementing regulations.
2. The following shall constitute tax offences:

a) Failure to register in the territorial register of excise tax on non-reusable plastic packaging.
b) Failure by taxpayers not established in that territory to appoint a representative.
c) False or incorrect certification by the duly accredited entity of the amount of recycled plastic, expressed in kilograms, contained in the products that are part of the objective scope of the tax.
d) Undue application by acquirers of products falling within the objective scope of the tax of the exemptions set forth in Article 75.a) and g) on the grounds that the products are not intended for the purposes specified in those points.
e) Incorrect entry on the invoice or certificate of the information referred to in Article 82.9.

3. The offences referred to in point 2 of this Article shall be serious and shall be penalised as follows:

a) Those set forth in point a) and point b) of the previous point, with a fixed penalty of 1,000 euros.
b) That established in point c) of the previous point, with a proportional financial penalty of 50 percent of the total tax payments that may have been missed, with a minimum penalty of 1,000 euros.
The penalty applicable in accordance with the provisions of point b) shall be increased by 25 percent if the offence is committed repeatedly. This circumstance shall be assessed when the offender, within the two years prior to the commission of the new offence, has been penalised by a final administrative decision for the same conduct.
c) That established in letter d) of the previous point, with a proportional financial penalty of 150 percent of the tax benefit unduly applied, with a minimum penalty of 1,000 euros.
d) That established in letter e), with a fixed penalty of 75 euros for every invoice or certificate issued with the incorrect entry of the data referred to in Article 82.9.

4. In the cases referred to in the previous point, the provisions of Article 188 of Spanish Law 58/2003, of 17th December, on General Taxation shall apply.

CHAPTER II

Tax on waste landfilling, incineration and co-incineration

Article 84. *Nature and purpose.*

1. The tax on waste landfilling, incineration and co-incineration is an indirect tax levied on the delivery of waste to landfills, incineration or co-incineration plants for disposal or energy recovery.
2. The tax is intended to promote waste prevention, preparation for reuse and recycling of waste, with the organic fraction as the preferred fraction, and environmental education, in order to discourage the landfilling, incineration and co-incineration of waste.

Article 85. *Scope of application*.

1. The tax shall apply throughout Spain.
2. The provisions of the preceding point shall be understood without prejudice to the regional tax regimes of economic agreement and economic convention in force,

respectively, in the Historical Territories of the Basque Country and in the Regional Community of Navarre.

Article 86. *Treaties and conventions.*

The provisions of this Chapter I shall be without prejudice to the provisions of international treaties and conventions that have become part of the Spanish domestic legal system, pursuant to Article 96 of the Spanish Constitution.

Article 87. *Concepts and definitions.*

1. For the purposes of this tax, the terms listed below shall have the following definitions:

a) "Waste co-incineration facility": as defined in Article 2.15 of the Regulation on industrial emissions and development of Law 16/2002, of 1st July, on integrated pollution prevention and control, approved by Royal Decree 815/2013, of 18th October.

b) “Waste incineration facility”: as defined in Article 2.18 of the Regulation on industrial emissions and the implementation of Law 16/2002.

c) "Municipal waste incineration plant coded as operation D10”: a municipal waste and municipal waste rejects incineration plant which does not exceed the thresholds provided for in Annex II to this Law.

d) "Municipal waste incineration plant coded as operation R01": a municipal waste and municipal waste rejects incineration plant exceeding the thresholds provided for in Annex II to this Law.

e) "Managing body": the body which, in accordance with the organisational structure regulations of the Spanish State Tax Authority or of the corresponding autonomous community, where applicable, is responsible for managing the Tax on the deposit of waste in landfills, the incineration and co-incineration of waste.

f) "Municipal waste rejects": waste resulting from the treatment of municipal waste as referred to in points d), e) and g) of Section 1, Annex IV of Royal Decree 646/2020, of 7th July. Solid recovered fuels and fuels derived from municipal waste are considered as rejects.

g) “Waste”: waste as defined in Article 2.al) of this Law, with the exclusions established in Articles 3.2 and 3.3 of this Law.

h) “Inert waste”: the waste defined in Article 2.a) of Royal Decree 646/2020, of 7th July.

i) “Municipal waste”: the waste defined in Article 2.av) of this Law.

j) “Landfill”: a facility for the disposal of waste by surface or underground deposition. This includes facilities authorised to carry out operations coded D01, D05 and D12 in Annex III to this Law.

2. With regards to the concepts and terms with their own substantive nature that appear in this chapter, with the exception of those defined herein, the provisions of the EU and Spanish State regulations relating to the products included in the objective scope of the tax shall apply.

Article 88. *Taxable event*.

The taxable event constitutes:

a) The supply of waste for disposal in authorised landfills, whether publicly or privately owned, located in the territory of application of the tax.

b) The delivery of waste for disposal or energy recovery in authorised waste incineration plants, whether publicly or privately owned, located in the territory of application of the tax.

c) The delivery of waste for disposal or energy recovery in authorised waste co-incineration plants, whether publicly or privately owned, located in the territory of application of the tax.

Article 89. *Exemptions.*

The following shall be exempt from the tax:

a) The delivery of waste to landfills, waste incineration or co-incineration plants, ordered by public authorities in situations of force majeure, extreme necessity or catastrophe, or in the case of seizures of goods to be destroyed.

b) The supply of waste to landfill sites, incineration or co-incineration plants resulting from taxable operations which would have been subject to this tax.

c) The delivery of waste to landfills or waste incineration or co-incineration plants for which there is a legal obligation to dispose of waste in such facilities.

d) The delivery to landfill, by the administrations, of waste resulting from the decontamination of soil that has not been treated in situ pursuant to Article 7.3 of Royal Decree 9/2005, when the administrations act directly or indirectly as subsidiaries in actions to decontaminate contaminated soil declared of general interest by Law.

e) The delivery to landfills of inert waste suitable for restoration, upgrading or landfilling works carried out on the same and for construction purposes.

f) The delivery to landfill or incineration or co-incineration plants of waste resulting from treatment operations, other than municipal waste rejects, originating from facilities which carry out recovery operations other than intermediate treatment operations.

Article 90. *Chargeable events.*

The tax shall be charged when the waste is deposited in the landfill or at the time of incineration or co-incineration of the waste at the incineration or co-incineration plant.

Article 91. *Taxable persons: taxpayers and their substitutes.*

1. Taxpayers are the natural or legal persons and entities referred to in Article 35.4 of Law 58/2003, of 17th December, on General Taxation, which carry out the taxable event.

2. Taxable persons as substitutes for the taxpayer of the tax are the natural or legal persons and entities referred to in Article 35.4 of Law 58/2003, of 17th December, on General Taxation, who are managers of landfills or waste incineration or co-incineration plants when they are different from those who carry out the taxable event.

Article 92. *Tax base*.

1. The tax base shall be the weight expressed in metric tonnes to three decimal places of the waste deposited in landfills, incinerated or co-incinerated.

2. The tax base defined in the previous point shall be determined for each facility in which the activities that constitute the taxable event of this tax are carried out.

3. When the Administration cannot determine the tax base by direct assessment, it may do so by indirect assessment, in accordance with the provisions of Article 53 of Law 58/2003, of 17th December, on General Taxation. In order to indirectly estimate the tax base, the administration may take into account any data, circumstance or background that may be indicative of the weight of the waste deposited, incinerated or co-incinerated, and in particular the topographical survey of the volume of waste and the characterisation of the waste deposited, incinerated or co-incinerated, determining its density and composition.

Article 93. *Tax payable*.

1. The tax payable shall be the result of applying the corresponding tax rate to the tax base:

a) For waste deposited in non-hazardous waste landfills:

1. In the case of municipal waste: €40 per metric tonne.
2. In the case of municipal waste rejects: €30 per metric tonne.
3. In the case of waste other than those specified in points 1 and 2 above that is exempt from pre-treatment under the terms established in Article 7.2 of Royal Decree 646/2020, of 7th July:

1) In general: €15 per metric tonne.

2) In the case of waste with an inert waste component of more than 75%: the inert waste part shall be €3 per tonne and the rest shall be €5 per tonne.

4. In the case of other waste:

1) In general: €10 per metric tonne.
2) In the case of waste with an inert waste component of more than 75%: the inert waste part shall be €1.50 per tonne and the rest shall be €10 per tonne.

b) In the case of waste deposited in hazardous waste landfills:

1. In the case of waste that is exempt from pre-treatment under the terms of Article 7.2 of Royal Decree 646/2020, of 7th July: €8 per metric tonne.
2. In the case of other waste: €5 per metric tonne.

c) In the case of waste deposited in inert waste landfills:

1. In the case of waste that is exempt from pre-treatment under the terms of Article 7.2 of Royal Decree 646/2020 of 7 July: €3 per metric tonne.
2. In the case of other waste: €1.50 per metric tonne.

d) In the case of municipal waste incineration plants carrying out disposal operations coded as D10:

1. In the case of municipal waste: €20 per metric tonne.
2. In the case of municipal waste rejects: €15 per metric tonne.
3. In the case of waste other than those specified in points 1 and 2 above: €7 per metric tonne.

e) In the case of municipal waste incineration plants carrying out recovery operations coded as operations R01:

1. In the case of municipal waste: €15 per metric tonne.
2. In the case of municipal waste rejects: €10 per metric tonne.
3. In the case of waste other than those specified in points 1 and 2 above: €4 per metric tonne.

f) In the case of other waste incineration plants:

1. In the case of municipal waste: €20 per metric tonne.
2. In the case of municipal waste rejects: €15 per metric tonne.
3. In the case of waste other than those specified in points 1 and 2 above that have not been subjected to the treatment operations coded as R02, R03, R04, R05, R06, R07, R08, R09, R12, D08, D09, D13 and D14 in Annexes II and III of this Law: €3 per metric tonne.
4. In the case of other waste: €3 per metric tonne.

g) In the case of waste co-incinerated at a waste co-incineration plant: €0 per metric tonne.

2. The autonomous communities may increase the tax rates provided for in the previous point for waste deposited, incinerated or co-incinerated in their respective territories.

Article 94. *Tax charge*.

1. The taxpayer's substitutes shall charge the total tax due to the taxpayer, who shall be obliged to pay it. The charge shall not be required in the cases of settlements made by the Administration and in those cases in which the taxpayer themselves must submit the corresponding self-assessment.
2. The total tax accrued shall be invoiced separately from the other items included in the invoice.

Article 95. *General regulations for applying the tax*.

1. The management, settlement, collection and inspection of the tax shall be the responsibility of the Spanish State Tax Authority or, where appropriate, of the offices with similar functions in the autonomous communities, under the terms established in the Statutes of Autonomy of the autonomous communities and the Laws on the transfer of taxes which, where appropriate, are approved.

2. Taxable persons who substitute the taxpayer or, where applicable, taxpayers, shall be obliged to submit a quarterly self-assessment electronically, including the instalments due in each calendar quarter, and to simultaneously pay the tax due, within the first thirty calendar days of the month following each calendar quarter.

3. The Head of the Spanish Ministry of Finance shall establish the forms, requirements and conditions for filing the self-assessments referred to in the previous point, without prejudice to the provisions of point 3.1.d) of the Eighth Transitional Provision.

4. Under the terms which, where appropriate, are established by regulation, those obliged to file the corresponding self-assessments in accordance with the provisions of point 2 of this Article shall be obliged to register, prior to commencing their activity, in the Territorial Register of the Tax on the deposit in landfills, the incineration and co-incineration of waste.

The Census of taxpayers subject to this tax, as well as the procedure for their registration in the Territorial Register, shall be regulated by Order of the Head of the Spanish Ministry of Finance, without prejudice to the provisions of point 3.1.e) of the Eighth Transitional Provision.

Taxable persons who, in accordance with this point, are required to be registered in the Territorial Register of the Tax on the deposit in landfills, incineration and co-incineration of waste, must apply for registration within thirty calendar days of the entry into force of the Order regulating the aforementioned register.

5. In accordance with the terms established by regulation, taxable persons who are managers of landfills or waste incineration or co-incineration plants must keep a date-stamped register of the waste deposited, incinerated and co-incinerated. This obligation shall be understood to be fulfilled with the keeping of the chronological file referred to in Article 64 of this Law.

6. For the application of the tax rates established in Article 93.1, letters d) and e), the managers of waste incineration plants must have the corresponding notification issued by the autonomous community indicating the energy efficiency value and its classification as a D10 or R01 operation, in accordance with the provisions of Article 40.2 of the Regulation on industrial emissions and development of Law 16/2002, of 1st July, on integrated pollution prevention and control.

7. In accordance with the provisions of Article 14.1.b) 5 of Royal Decree 646/2020, of 7th July, and Article 30.2 of the Regulation on industrial emissions and development of Law 16/2002, of 1st July, on integrated pollution prevention and control, substitutes for taxpayers are obliged to verify the weight of waste deposited, incinerated or co-incinerated using approved weighing systems.

For this purpose, taxpayer substitutes must install and maintain properly certified weighing devices.

Article 96. *Offences and penalties.*

1. Without prejudice to the special provisions set forth in this Article, tax offences under this tax shall be classified and penalised in accordance with the provisions of Spanish Law 58/2003, of 17th December, on General Taxation and other implementing regulations.

2. Failure to register in the local landfill, incineration and co-incineration tax register constitutes a tax offence.

Such a tax offence shall be considered serious and the penalty shall consist of a fixed fine of €1,000.

In this case, the provisions of Article 188 of Law 58/2003, of 17th December, on General Taxation shall apply.

Article 97. *Collection distribution*.

Collection of the tax shall be assigned to the autonomous communities based on the place in which the taxable events take place.

TITLE VIII

Contaminated soil

Article 98. *Potentially polluting activities*.

1. The Spanish Government shall by regulation approve, update and publish a list of potentially soil-polluting activities.

2. The managers of these activities must periodically send the corresponding autonomous community reports containing the information that may serve as a basis for the contaminated soil declaration.

3. Natural or legal persons owning land are obliged, upon the transfer of any right in rem over the land, to declare in the title deed formalising the transfer whether or not any potentially soil-polluting activity has been carried out on the transferred land. This declaration shall be recorded in a marginal note in the Land Registry. This declaration of potentially polluting activities must also be made by the owner in declarations of new works by any title. This section shall also apply to operations involving the contribution of plots of land and the allocation of resulting plots in urban development execution actions.

Article 99. *Contaminated soil declaration.*

1. By means of an express resolution, the autonomous communities shall declare and delimit contaminated soil resulting from the presence of hazardous components from human activities, assessing the risks to human health or the environment, in accordance with the criteria and standards established depending on the nature of the land and its uses, which the Spanish Government shall determine by regulation.

The proceedings to declare soil as contaminated shall be initiated by requesting a certificate of ownership and encumbrances of the registered property or properties within which the soil to be declared as contaminated is located. It shall be issued as a marginal note advising third parties of the initiation of the proceedings.

2. The contaminated soil declaration shall contain at least the information listed in part A of Annex XIV.

3. The contaminated soil declaration shall oblige the responsible party to carry out the necessary actions to proceed with its decontamination and recovery, in the manner and within the periods determined by the respective autonomous communities and which, in any case, in general, shall not exceed three years, unless for technical reasons associated with the decontamination process, a longer period is required.

The scope and implementation of actions shall be such as to ensure that any remaining contamination is reduced to acceptable levels of risk in accordance with the use of the land.

4. The contaminated soil declaration may entail the suspension of the enforceability of building rights and other land use in the event that they are incompatible with the soil decontamination and reclamation measures established, until these are carried out or the soil is declared non-contaminated.

Notwithstanding the provisions of the previous point, any action in an area located on soil declared or delimited as contaminated by the corresponding autonomous community shall require that, prior to commencing the works, the developer obtains a certificate from the Land Registry accrediting that there is a registry entry indicating that the construction is located on soil declared as contaminated.

5. The contaminated soil declaration shall be recorded in a marginal note in the Land Registry, at the initiative of the respective autonomous community under the terms established by regulation by the Spanish Government. This marginal note shall be withdrawn when the corresponding autonomous community declares that the soil is no longer considered as contaminated, after verifying that the decontamination and recovery operations have been properly carried out. To this end, the person responsible for the decontamination shall submit a report to the autonomous community, attaching the information necessary for this purpose.

The maximum period for issuing the decision declaring that the soil is no longer contaminated shall be six months from the submission of the report referred to in the previous point. Once this period has elapsed without notification of an express decision, the application submitted for this purpose shall be deemed to have been rejected.

The relevant local councils shall be notified of soil decontamination and recovery decisions, indicating the land uses for which these actions were carried out, for the purposes, among others, of their coordination and coherence with current or future land use planning regulations.

6. The registrars shall notify the autonomous communities telematically of the marginal notes recorded in the Land Registry referring to soil contamination. They shall also communicate this information to the land owner.

Article 100. *Parties responsible for soil decontamination and recovery*.

1. Those responsible for contaminating the soil shall be obliged to carry out the decontamination and recovery operations regulated in the previous Article. If several parties are involved, they shall be jointly and severally responsible for these obligations and, subsidiarily, the owners of the contaminated soil and the possessors of the same, respectively.

In the case of public property under concession, in the absence of the polluter or polluters, the possessor and the owner shall be liable subsidiarily, respectively.

If urgent decontamination measures are required to prevent further damage, such measures shall be carried out immediately and without the need for prior warning, injunction or administrative act. In any case, the initiator of such actions shall immediately inform the competent authorities of the occurrence and of the scope and content of the actions, which may require complementary actions if deemed appropriate.

The obligations provided for in this point are without prejudice to Articles 116 and 117.

2. Subsidiary responsible parties may charge the cost of the actions they have carried out for the recovery of soil declared contaminated to the person or persons responsible for its contamination.

3. The parties listed in Article 13 of Law 26/2007, of 23rd October, on Environmental Liability, shall be jointly and severally or subsidiarily responsible for the pecuniary obligations resulting from this Law, in the terms established in the said Article.

4. The party responsible for decontamination and recovery shall not be required to undertake decontamination and recovery above the levels associated with the land use existing at the time the contamination occurred. In the case of a change of land use that requires higher land quality levels to be achieved, additional decontamination and recovery measures shall be taken by the new user.

Article 101. *Soil decontamination and recovery*.

1. Actions for the decontamination and recovery of soil declared contaminated may be carried out by means of agreements signed between those obliged to carry out such operations and authorised by the autonomous communities, by means of agreements between them and the competent public administrations, or, where appropriate, by means of the contracts provided for in Law 9/2017, of 8th November, on Public Sector Contracts. In any case, the costs of decontamination and recovery of soil declared contaminated shall be borne by the party obliged, in each case, to carry out such operations.

Agreements concluded between the administration and private parties may not relate to services covered by contracts.

2. The agreements may specify economic incentives that can be used to help finance the costs of decontamination and recovery of soil declared contaminated.

The establishment of economic incentives to help finance the costs of decontamination and recovery, including the necessary preliminary and subsequent studies, should only be carried out subject to a commitment that the possible capital gains acquired by the land shall revert to the public administration that has granted such incentives in the amount subsidised.

The agreements to be concluded with the administration, especially when the administration is jointly responsible for soil contamination, shall include clear criteria on these incentives.

Article 102. *Voluntary recovery of contaminated soil.*

1. The decontamination of soil for any intended use may be carried out, without prior declaration of contaminated soil, by means of a voluntary recovery project approved by the competent authority of the autonomous community. The maximum period for approval of the voluntary recovery project shall be ten months from its submission. Once this period

has elapsed without an express decision having been notified, the application submitted shall be deemed to have been rejected.

Once the project has been approved, work must begin within a maximum period of three months. The project promoter shall be obliged to inform the entity or body responsible for authorising the commencement of the work.

After completion of the project, it shall be accredited that the decontamination has been carried out in accordance with the terms foreseen in the project. The corresponding local councils shall be notified of the soil decontamination and recovery actions, indicating the land uses for which these actions were carried out.

Failure to implement the project in accordance with the deadlines foreseen shall be understood as a withdrawal of the voluntary recovery and the procedure for declaring the soil as contaminated shall be initiated.

2. The competent administration shall keep an administrative record of voluntary decontamination which shall contain at least the information listed in part A of Annex XIV.

Article 103. *Inventory of contaminated soil declarations and voluntary decontaminations*.

1. The autonomous communities shall draw up an inventory of the soil declared contaminated and of voluntary decontamination. This inventory shall contain at least the information specified in Section A of Annex XIV and shall be sent to the Ministry for the Ecological Transition and the Demographic Challenge before 31st March each year, along with Section B of Annex XIV. Once the soil has been declared no longer contaminated, the autonomous communities shall include this declaration in the inventory. Likewise, within the same deadlines, any other information determined by regulation shall be sent.

For these purposes, the Land Registrar shall be obliged to notify the corresponding autonomous community telematically, before 31st January each year, of the following circumstances:

a) Declaration of farms on which a potentially polluting activity has been carried out.
b) Issuance of the certificate of charges certifying the initiation of the proceedings.
c) Marginal notes relating to the contaminated soil declaration or its withdrawal.

2. The Ministry for the Ecological Transition and the Demographic Challenge shall draw up the state inventory of declarations of contaminated soil and voluntary decontaminations based on the information submitted by the autonomous communities, in order to comply with Spanish, EU and international information obligations.

3. The autonomous communities shall draw up a list of priorities for action on soil decontamination according to the risk posed by the contamination to human health and the environment.

4. In order to consolidate the necessary interconnection of the State Inventory with the Land Registry, the Ministry for the Ecological Transition and the Demographic Challenge shall provide the Spanish Official Association of Land, Companies and Property Registrars with the information of the State Inventory so that it can be included as associated information in the Registrars' Geoportal, registry publicity and notes of qualification and dispatch of documents.

TITLE IX

Responsibility, monitoring, inspection, control and sanctioning regime

CHAPTER I

Responsibility, monitoring, inspection and control

Article 104. *Scope of waste responsibility*.

1. An individual shall always be responsible for the fulfilment of the obligations deriving from waste production and management, which corresponds to the primary producer or other holder or manager of waste, under the terms of this Law and its implementing regulations.

2. The responsible parties may exercise recovery actions when the costs they have incurred are the result of legal or contractual breaches by other natural or legal persons.

Article 105. *Powers and means of monitoring, inspection and control*.

1. Monitoring, inspection and control of correct compliance with the provisions of this Law and its implementing regulations shall be carried out by the authorities responsible for monitoring the placing on the market, waste and public safety. Without prejudice to the provisions of point 3, inspection duties shall be carried out by civil servants duly recognised in accordance with the applicable regulations, who shall be considered as official officers and the facts established by them and formalised in a report shall be presumed to be accurate for evidentiary purposes, without prejudice to the evidence that the interested party may provide in defence of their rights and interests, and, after ratification in the case of having been denied by the defendants, may give rise to the processing of the corresponding disciplinary proceedings, in which the appropriate legal resolution shall be adopted.

2. The competent authorities shall be provided with sufficient human and material resources to comply with the monitoring, inspection and control obligations deriving from the authorisation, notification and inspection system provided for in this Law and its implementing regulations. The competent authorities shall designate reference laboratories for the analysis and characterisation of products and waste for the purpose of fulfilling the monitoring, inspection and control obligations.

3. The monitoring, inspection and control duties may be carried out with the support of collaborating entities duly recognised in accordance with the applicable regulations, without this implying the substitution of the administration in the full exercise of its duties.

Article 106. *Monitoring and inspection.*

1. Entities and companies producing waste, those professionally collecting or shipping waste, brokers and dealers, and those carrying out waste treatment operations shall be subject to regular inspections as deemed appropriate by the competent authorities.

In addition, product producers and individual and collective extended producer responsibility schemes and, where applicable, managing entities, shall be subject to the relevant regular inspections by the competent authorities in the territory in which they have carried out their activity.

2. The competent authority may verify at any time that the requirements corresponding to the authorisations granted and the activities notified in accordance with the provisions of this Law are met; if this is not the case, the authorisation may be suspended or the activity provided for in the notification may be provisionally suspended and the measures to be adopted may be proposed or, where appropriate, the authorisation may be withdrawn or the activity may be definitively stopped.

Inspections of collection and shipment operations shall cover the origin, nature, quantity and destination of the waste collected and shipped.

3. The owners of the entities and companies referred to in point 1 shall be obliged to cooperate fully with the competent authorities, including by providing the chronological file referred to in Article 64, duly updated, in order to enable them to carry out the examinations, checks, sampling, collection of information, verification of documentation and any other operation necessary for the accomplishment of their tasks. Sampling and analysis shall be carried out in accordance with Annex XVI.

4. Competent authorities may take into consideration records kept under the EU Eco-Management and Audit Scheme (EMAS) or equivalent schemes, in particular with regard to the frequency and intensity of inspections.

5. The cost of the pre-authorisation inspections and regular inspections provided for in point 1 for registered companies may be charged to the applicants for authorisations or to the companies, respectively, according to the corresponding fee.

6. Producers of household and commercial waste shall be subject to inspections by local authorities in order to verify compliance with the provisions of the respective byelaws and of this Law and its implementing regulations, insofar as they fall within their competence.

CHAPTER II

Penalty system

Article 107. *Offenders*.

1. Natural or legal persons who commit such offences may be penalised for the acts constituting the administrative offences set forth in this chapter, in accordance with the provisions of this Law and without prejudice, where appropriate, to the corresponding civil, criminal and environmental liabilities.

2. When compliance with the provisions of this Law is the joint responsibility of several persons, they shall be jointly and severally liable for any offences committed and for any penalties imposed. However, when the penalty is pecuniary and it is possible, it shall be individualised in the resolution according to the degree of participation of each person responsible, pursuant to Article 28 of Law 40/2015, of 1st October, on the Legal Regime of the Public Sector.

3. Responsibility shall in any case be joint and several in the following cases:

a) If the primary waste producer, holder or manager hands over the waste to a natural or legal person other than those specified in this Law.

b) If there are several parties whose participation has made a necessary and relevant contribution to the offence and it is not possible to determine the degree of participation of each of them in committing the offence.

c) In the case of waste under local jurisdiction, entities without legal personality may also be penalised, under the terms set forth in Article 28 of Law 40/2015, of 1st October, on the Legal Regime of the Public Sector.

4. If the damage caused to the environment is the result of an accumulation of activities by different persons, the competent administration may allocate this responsibility and its economic effects on an individual basis.

Article 108. *Offences.*

1. Actions or omissions that breach this Law and its implementing regulations shall be considered administrative offences, without prejudice to those that may be established by the autonomous communities as a development of the same, unless they are of a criminal character or nature. These offences are classified as very serious, serious and minor.

2. In any case, for the purposes of this Law, the following shall be considered very serious offences:

a) The exercise of an activity described in this Law without the required notification or authorisation, or with it expired or suspended, as well as non-compliance with the obligations imposed in the authorisations or with the information included in the notification, where it has seriously endangered human health or caused serious damage or deterioration to the environment, or where it has occurred in protected areas.

b) Acting in a manner contrary to the provisions of this Law and its implementing regulations, where it has seriously endangered human health or caused serious damage or deterioration to the environment, or where it has occurred in protected areas.

c) Abandonment, including littering, landfilling and uncontrolled management of hazardous waste.

d) Abandonment, including littering, dumping and uncontrolled management of any other type of waste, where it has seriously endangered human health or caused serious damage or deterioration to the environment, or where it has occurred in protected areas.

This includes burning agricultural and forestry residues without individual authorisation pursuant to Article 27.3.

e) Failure to comply with the obligations arising from the interim measures provided for in Article 115.

f) The intentional concealment or alteration of data provided in administrative files for obtaining authorisations, permits or licences, or of data contained in notifications related to the exercise of the activities regulated in this Law, where it has seriously endangered human health or caused serious damage or deterioration to the environment, or where it has occurred in protected areas.

g) The manufacture, importation or intra-community acquisition of products containing substances or preparations prohibited by virtue of the hazardous nature of the waste they generate.

h) Failure to carry out decontamination and remediation operations when soil has been declared contaminated, within the period established in the administrative resolution or, if not established, after the corresponding requirement by the autonomous community, failure to comply, where applicable, with the obligations derived from voluntary agreements or

conventions for the conventional decontamination and recovery of contaminated soil or failure to comply with the voluntary recovery project approved by the competent authority of the autonomous community.

i) The mixing of different categories of hazardous waste with each other or with non-hazardous waste, where this would result in a serious danger to human health or serious damage or deterioration to the environment.

j) The entry into Spanish territory of hazardous waste from another Member State of the EU or a third country, as well as the departure of hazardous waste to the aforementioned places, without obtaining the permits and authorisations required by EU legislation or international treaties or conventions to which Spain is a party, without complying with the obligations imposed therein or the obligations to submit the documents required in Articles 15 and 16 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006.

k) The entry or departure of waste into or from Spanish territory in breach of any of the prohibitions provided for in Articles 34, 36, 39, 40, 41 and 43 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, or in breach of any of the prohibitions provided for in Commission Regulation (EC) No. 1418/2007, of 29th November 2007.

l) The delivery, sale or transfer of hazardous waste to natural or legal persons other than those indicated in this Law, as well as the acceptance of hazardous waste under conditions other than those indicated in the corresponding authorisations and notifications, or in the regulations established in this Law.

m) The commercialisation of products prohibited pursuant to Article 56 or in implementation of Article 37.

n) The manufacture, commercialisation or use of products in breach of the obligations deriving from this Law and its implementing regulations on product design and composition arising from extended producer responsibility where this would seriously disturb public health and hygiene, environmental protection or consumer safety.

ñ) The placing of products on the market in breach of the financial or financial and organisational obligations established under extended producer responsibility schemes, where this would seriously disturb public health and hygiene, environmental protection or consumer safety

o) Failure to comply with the conditions established in the authorisation or notification of extended producer responsibility schemes, where this would seriously disturb public health and hygiene, environmental protection or consumer safety.

p) Failure of extended producer responsibility schemes to finance and, where appropriate, organise waste management where public administrations are involved in the organisation of waste management.

q) The dismantling of ships subject to Regulation (EU) 1257/2013 of the European Parliament and of the Council, of 20th November 2013, in facilities that are not included in the European list of ship recycling facilities, in accordance with the said regulation.

r) Failure to comply with the obligations of the primary producer or other holder of hazardous waste concerning the management of such waste, as provided for in Article 20.

s) The packaging and storage of hazardous waste without complying with the regulations in force, where it has seriously endangered human health or caused serious damage or deterioration to the environment.

t) In the case of dealers, failure to ensure that a complete treatment operation is carried out for the hazardous waste acquired.

u) The shipment of hazardous waste within Spanish territory without complying with the obligations imposed by this Law and its implementing regulations, including the submission of prior notification, or without accompanying the shipment with the documentation specified in Article 31.2, or when the shipment is carried out in a way that does not correspond to the information contained in the prior notification or identification documents.

v) The absence or limitation, by product producers, in the provision of information to competent authorities and preparation for reuse facilities on repair and dismantling and to other treatment facilities for proper waste management, as well as easily accessible information to the public on product characteristics relating to durability, reusability, repairability, recyclability and recycled material content, where it has seriously endangered human health or caused serious damage or deterioration to the environment.

3. For the purposes of this Law, the following shall be considered serious offences:

a) The exercise of an activity described in this Law without the required notification or authorisation, or with it having expired or been suspended, as well as non-compliance with the obligations imposed in the authorisations or the information included in the notification, without having seriously endangered human health or caused serious damage or deterioration to the environment.

b) Acting in a manner contrary to the provisions of this Law and its implementing regulations, without having seriously endangered human health or caused serious damage or deterioration to the environment.

c) The abandonment, including littering, dumping and uncontrolled management of any kind of non-hazardous waste without having seriously endangered human health or caused serious damage or deterioration to the environment. This includes burning agricultural and forestry residues without individual authorisation pursuant to Article 27.3.

d) The intentional concealment or alteration of data provided in administrative files for obtaining authorisations, permits or licences, or of data contained in notifications related to the exercise of the activities regulated in this Law, without having seriously endangered human health or caused serious damage or deterioration to the environment.

e) Failure to provide documentation, the concealment or falsification of data required by the applicable regulations or by the stipulations contained in the authorisation, as well as failure to comply with the obligation of custody and maintenance of such documentation.

f) Failure to provide or renew financial guarantees or sureties or to take out insurance, where such guarantees or sureties are mandatory.

g) Failure to comply with the obligations derived from the conventions and agreements foreseen in this Law and its implementing regulations that are established in relation to waste production and management and contaminated soil.

h) The entry into Spanish territory of non-hazardous waste from another Member State of the EU or a third country, as well as the departure of non-hazardous waste to the aforementioned places, without obtaining the permits and authorisations required by EU legislation or international treaties or conventions to which Spain is a party, without complying with the obligations imposed therein or the obligations to submit the documents required in Articles 15 and 16 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006.

i) The entry into Spanish territory of non-hazardous waste from another Member State of the EU or from a third country, as well as the departure of non-hazardous waste to the aforementioned places, in breach of the obligations established in Article 18 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, and in Articles 32.6 and 32.7 of this Law.

j) The performance of actions aimed at shipping waste out of Spanish territory to another Member State of the EU or to a third country, without obtaining the permits and authorisations required by EU legislation or international treaties or conventions to which Spain is a party, in breach of the obligations imposed therein or the obligations imposed in Articles 15 and 16 or 18 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, when the waste has not left Spanish territory.

k) The performance of actions to ship waste out of Spanish territory in breach of any of the conditions established in Articles 34, 36, 39, 40, 41 and 43 of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, or in breach of any of the prohibitions set forth in Commission Regulation (EC) No 1418/2007, of 29th November 2007, where the waste has not left the Spanish territory.

l) The obstruction to monitoring, inspection and control activities of the public administrations, as well as the failure to comply with the collaboration obligations provided for in Article 106.3.

m) The lack of labelling, incorrect or partial labelling of packaging containing hazardous waste.

n) The mixing of different categories of hazardous waste with each other or with non-hazardous waste, where this has not resulted in a serious danger to human health or serious damage or deterioration to the environment.

ñ) The delivery, sale or transfer of non-hazardous waste to natural or legal persons other than those indicated in this Law, as well as the acceptance of such waste under conditions other than those appearing in the corresponding authorisations or in the regulations established in this Law

o) The manufacture, commercialisation or use of products in breach of the obligations deriving from this Law and its implementing regulations on product design and composition arising from extended producer responsibility, where there is no serious danger to public health and hygiene, environmental protection or consumer safety.

p) The commercialisation of products in breach of the financial or financial and organisational obligations provided for in extended producer responsibility schemes, where there is no serious danger to public health and hygiene, environmental protection or consumer safety.

q) Failure to comply with the conditions set forth in the authorisation or notification of extended producer responsibility schemes, where there is no serious danger to public health and hygiene, environmental protection or consumer safety.

r) Failure to draw up waste minimisation plans or business waste prevention plans as required by waste regulations.

s) Committing any of the offences listed in point 2 as very serious offences when, due to their small amount or nature, they do not warrant such qualification.

t) Failure to comply with the primary producer or other holder of non-hazardous waste's obligations regarding waste management, as regulated by Article 20.

u) The packaging and storage of hazardous waste without complying with the regulations in force, without having seriously endangered human health or caused serious damage or deterioration to the environment.

v) The storage of non-hazardous waste without complying with the regulations in force, where it has seriously endangered human health or caused serious damage or deterioration to the environment.

w) Failure to comply with the obligation to establish separate collection for the waste fractions referred to in Articles 25, 29 and 30, as well as failure to comply with the maximum percentages of non-target materials, if any, to be established.

x) The shipment of non-hazardous waste within Spanish territory in breach of the obligations imposed by this Law and its implementing regulations, including the submission of prior notification where applicable, or without accompanying the shipment with the documentation required in Article 31.2, or when the shipment is carried out in a way that does not correspond to the information contained in the prior notification or identification documents.

y) In the case of dealers, failure to ensure that a complete treatment operation is carried out for the non-hazardous waste acquired.

z) Failure to comply with the quantitative and/or qualitative targets applicable, where appropriate, to extended producer responsibility schemes, where this is determined by the specific legislation of the different waste streams.

aa) The use of financial contributions from product producers by collective extended producer responsibility schemes for purposes other than the obligations arising from extended producer responsibility, the subordination of the conclusion of contracts of incorporation of producers into collective schemes to the acceptance of financing aspects complementary to the fulfilment of the obligations of extended producer responsibility; or the imposition, directly or indirectly, by collective schemes on producers to bear additional voluntary costs referred to in Article 42.1.c).

ab) Failure by extended producer responsibility schemes to comply with any other general minimum requirements set forth in Chapter II of Title IV and the implementing regulations thereof.

ac) Failure to comply with the obligations of registration in the Product Producers' Register, as well as with the obligations to provide information on the identification number of the registered producer or to submit information on products placed on the Spanish market.

ad) The absence or limitation, by product producers, in the provision of information to competent authorities and preparation for reuse facilities on repair and dismantling and to other treatment facilities for proper waste management, as well as easily accessible information to the public on product characteristics relating to durability, reusability, repairability, recyclability and recycled material content.

4. For the purposes of this Law, the following shall be considered minor offences:

a) The delay in supplying the documentation that must be provided to the administration in accordance with the provisions of the applicable regulations, in the stipulations contained in the authorisations or that must, where appropriate, accompany the notification.

b) Committing any of the offences listed in the previous points when, due to their small amount or nature, they do not warrant the classification of very serious or serious offences.

c) The delivery of non-hazardous household and commercial waste in breach of the provisions of local authority byelaws, pursuant to Article 20.3.

d) Any breach of the provisions of this Law and its implementing regulations, the stipulations contained in the authorisations or the content of the notification, when it is not classified as very serious or serious.

e) Failure to comply with the collection obligations set forth in this Law and its implementing regulations.

5. In the case of breaches corresponding to the dumping of waste from ships, fixed platforms or other installations in waters located in areas in which Spain exercises sovereignty, sovereign rights or jurisdiction, these shall be penalised in accordance with the corresponding sectoral legislation.

Article 109. *Penalties.*

1. The offences referred to in Article 108 shall give rise to the imposition of some or all of the following penalties:

a) In the case of very serious offences:

1. A fine of between €100,001 and €3,500,000, except in the case of hazardous waste or contaminated soil, in which case the fine shall be between €600,001 and €3,500,000.

2. Disqualification from the exercise of any of the activities provided for in this Law for a period of no less than one year and no more than ten years.

3. In the event of the offences specified in points a), b), e), f), i) and l) of Article 108.2, temporary closure, for a period of no less than one year and no more than five, or permanent, total or partial closure of the facilities or equipment, safeguarding in these cases workers' rights in accordance with the provisions of labour legislation.

4. In the event of the offences specified in points a), b), e), f), g), i), l) and o) of Article 108.2, withdrawal of the authorisation or suspension of the authorisation for a period of no less than one year and no more than ten years.

b) In the case of serious offences:

1. A fine from €2,001 to €100,000, except in the case of hazardous waste or contaminated soil, in which case the fine shall be from €20,001 to €600,000.

2. Disqualification from the exercise of any of the activities provided for in this Law for a period of less than one year.

3. In the event of the offences specified in points a), b), f), h), k), m), n) ñ) q), z), aa) and ab) of Article 108.3, withdrawal of the authorisation or suspension of the authorisation for a period of up to a year.

c) Minor offences shall be penalised with a fine of up to €2,000. In the case of hazardous waste or contaminated soil, the fine shall be up to €20,000.

2. If the amount of the fine is less than the profit made by the breach, the penalty shall be increased by a maximum of up to twice the amount of the profit made by the offender, even if this means exceeding the maximum penalties provided for in the preceding point.

3. In the case of the breaches regulated in points m), n) and ñ) of Article 108.2 and points o) and p) of Article 108.3, the law enforcement body may also decide, as an additional penalty, to confiscate the goods, in which case it shall determine their final destination.

4. Natural or legal persons who have been penalised for serious or very serious offences by means of a final decision deriving from a breach of this Law may not obtain subsidies or any other type of aid from the public administration responsible for imposing the penalty until they have complied with the penalty and, where appropriate, have implemented the measures to repair and compensate for the environmental damage and harm caused.

5. Without prejudice to the provisions of this Article, the imposition of a final penalty for committing a very serious offence shall entail the prohibition to contract established in Article 71.1.b) of Law 9/2017, of 8th November, on Public Sector Contracts or any regulation that may replace it, as well as the withdrawal of the title of operator, transporter, broker or waste manager with which the offence was committed,

Article 110. *Graduation of penalties.*

The public administrations must keep the penalty in due proportion to the fact constituting the offence, with special consideration being given to its repercussions, its importance in terms of human health and safety and the environment or property protected by this Law, the circumstances of the person responsible, the degree of intentionality, participation and profit obtained, recidivism, for committing more than one offence of the same nature within a period of one year when this has been declared by a final administrative decision, the continuity or persistence of the offending behaviour, as well as the irreversibility of the damage or deterioration produced.

Likewise, in order to correctly assess penalties, in the case of pecuniary penalties, special consideration shall be given to the fact that the offender should not benefit more from committing the offences than from complying with the regulations breached.

Article 111. *Law enforcement.*

1. Public administrations shall exercise law enforcement in the field of waste in accordance with the distribution of powers provided for in Article 12.

2. In cases in which law enforcement corresponds to the General State Administration, it shall be exercised by:

a) The Head of the Directorate General for Environmental Quality and Assessment of the Ministry for the Ecological Transition and the Demographic Challenge in the event of minor offences.

b) The Head of the Ministry for the Ecological Transition and the Demographic Challenge in the event of serious offences.

c) The Council of Ministers, in the case of very serious offences.

In these cases, the initiation of the corresponding penalties shall be the responsibility of the Head of the Directorate General for Environmental Quality and Assessment.

3. In the case of uncontrolled littering, dumping or disposal of waste whose collection and management corresponds to local authorities pursuant to Article 12.5, as well as in the case of its delivery without complying with the conditions established in the local authorities' byelaws, law enforcement shall correspond to the local authorities.

Article 112. *Proceedings.*

1. The corresponding penalties shall be imposed by means of a justified ruling of the competent authority, following the investigation of the corresponding case and in accordance with the provisions of Title IV of Law 39/2015, of 1st October, on the Common Administrative Procedure of Public Administrations, in Chapter III of the preliminary title of Law 40/2015, of 1st October, on the Legal Regime of the Public Sector and in its implementing regulations. The deadline for reaching a final ruling shall not exceed one year from the date of the initiation of proceedings.

2. Once penalty proceedings have been initiated, if the offender acknowledges their responsibility, the proceedings may be terminated and the appropriate penalty imposed.

3. If the penalty corresponding to the offence assessed is of a pecuniary nature only or if both a pecuniary and a non-pecuniary penalty can be imposed but the latter has been justified as being inappropriate, voluntary payment by the alleged offender, at any time prior to the ruling, shall result in the termination of the proceedings, except with regard to the restoration of the altered situation or the determination of compensation for the damages caused as a result of committing the offence.

4. In the cases referred to in points 2 and 3, if the penalty is purely financial, the body responsible for ruling in the proceedings shall apply reductions of at least twenty percent of the amount of the penalty proposed in each case, such reductions being cumulative. The aforementioned reductions shall be determined in the notification of the initiation of the proceedings and their effectiveness shall require the abandonment or waiver of any administrative action or appeal against the penalty.

The percentage reduction provided for in this point may be increased by regulation.

5. If the plaintiff has participated in committing an offence referred to in Article 108 and there are other offenders, the body responsible for ruling on the procedure may exempt the plaintiff from payment of the fine or other non-monetary penalties to which they would be entitled if they are the first to provide evidence to initiate the proceedings or to prove the

offence, provided that at the time the evidence is provided there is not sufficient evidence to warrant such an order and that the damage caused is remedied.

Likewise, the body responsible for issuing a ruling may reduce the amount of the fine to be paid or, where appropriate, the non-monetary penalty, when any of the above conditions are not met and the plaintiff provides evidence that provides significant added value with regard to that which is available.

In both cases, the plaintiff must have ceased to participate in the offence and must not have destroyed evidence relating to the subject matter.

Article 113. *Limitation period for offences and penalties*.

1. The limitation period is one year for minor offences, three years for serious offences and five years for very serious offences.
2. The limitation period for offences shall commence on the day on which the offence was committed.
3. In the case of continuous or permanent offences, the limitation period shall commence when the activity or the last act by which the offence was committed is terminated. If the facts or activities constituting the offence are unknown because there are no external signs, this period shall be calculated from the time at which they become apparent.
4. The limitation period shall be suspended by the initiation, with the knowledge of the interested party, of the penalty proceedings, and it shall resume if the penalty proceedings are suspended for more than one month for reasons not attributable to the alleged offender.
5. Penalties imposed for minor offences shall expire after one year, those imposed for serious offences after three years and those imposed for very serious offences after five years.
6. The limitation period for penalties shall commence on the day following the day on which the ruling imposing the penalty becomes enforceable or the time limit for appealing against it has expired.
7. The limitation period shall be suspended by the initiation, with the knowledge of the interested party, of enforcement proceedings, and it shall resume if the proceedings have been suspended for more than one month for reasons not attributable to the offender.

Article 114. *Concurrent penalties.*

1. Events that have been penalised under criminal or administrative Law may not be penalised in cases in which the subject, fact and grounds are identical.
2. When the alleged offence may constitute a criminal offence, the Public Prosecutor's Office shall be informed of the offence and the proceedings shall be suspended until the judicial authority has issued a final ruling that terminates the proceedings, or until the proceedings are dismissed or closed, or until the case is returned to the Public Prosecutor's Office. To this end, the necessary means of communication should be put in place to ensure that such return is carried out quickly, practically and efficiently.

If the existence of a criminal offence has not been established, the competent administrative body shall continue the disciplinary proceedings. The administrative body shall be bound by the facts declared proven in the final judicial ruling.

3. If a single act constitutes two or more offences under this Law, and other applicable Laws, the most severe penalty shall be imposed on the offender.

Article 115. *Provisional measures.*

1. Once the penalty proceedings have been initiated, the head of the body responsible for resolving them, on its own initiative or at the proposal of the investigator, may adopt at any time, by means of a justified agreement, the provisional measures deemed necessary to ensure the effectiveness of the ruling that may be issued and to avoid the continuation of the risks or damage to human health and the environment. Such measures shall be proportionate to the nature and seriousness of the alleged offences, and may consist of:

a) Corrective, safety or control measures that prevent the continuation of damage.

b) Sealing appliances, equipment or vehicles.
c) Temporary, partial or total closure of the establishment, and
d) Temporary suspension of the company's authorisation to carry out the activity.

2. For the same purpose, in cases of urgency and for the provisional protection of the interests involved, the competent body may adopt the essential provisional measures prior to the initiation of the proceedings, with the limits and conditions established in Article 56.4 of Law 39/2015, of 1st October, on the common administrative procedure for public administrations, and other applicable regulations, without in any case exceeding a period of fifteen days. These measures may include the suspension of the authorisation and the prohibition to carry out the notified activities where the competent authority establishes that a company does not comply with the requirements established in the authorisation granted or in the notification submitted.

Exceptionally, these measures may be taken by law enforcement officials when immediate action is necessary to avoid serious damage to human health or the environment, with the competent body being informed as soon as possible and the effectiveness of such measures being subject to the limits provided for in the previous point.

3. No provisional measure may be adopted without a prior hearing with the interested parties, unless there are reasons of urgency that make its immediate adoption advisable, based on the risk of serious damage to human health or the environment, or in the case of the exercise of an activity regulated by this Law without the required authorisation or when the authorisation has expired or been suspended, in which case the provisional measure imposed must be reviewed or ratified after the interested parties have been heard.

During the hearing provided for in this point, the interested parties shall be given a maximum period of fifteen days in which to submit any allegations, documents or information they deem appropriate.

4. The provisional measures referred to in this Article shall be independent from any decisions that may be made by the Judges and Courts regarding the application for provisional or precautionary measures due to actions for liability by legitimised persons.

Article 116. *Reparation of damage and compensation*.

1. Without prejudice to any penalty that may be imposed, the offender shall be obliged to restore the damaged situation to its original state, as well as to pay compensation for the damages caused, which may be determined by the competent body, in which case the offender must be notified in order to pay within a period to be determined for this purpose.

2. In cases of environmental damage, the offender shall be obliged to repair the damage in accordance with the terms of Law 26/2007, of 23rd October, on Environmental Liability. The reparation methodology provided for in Law 26/2007, of 23 October, on Environmental Liability, may also be applied in the other cases of damage reparation under the terms provided for in its ninth additional provision.

Article 117. *Penalty payments and subsidiary enforcement*.

1. If the offenders do not proceed with the restoration or compensation, pursuant to the provisions of Article 116, and once the period indicated in the corresponding request has elapsed, the investigating administration may agree to impose coercive fines or subsidiary enforcement. The amount of each periodic penalty payment shall not exceed, where appropriate, one third of the fine imposed for each offence committed.

Likewise, in these cases and in the event that the contaminated soil decontamination and remediation operations are not carried out, subsidiary enforcement may be carried out by the offender at their own expense.

2. The imposition of periodic penalty payments shall require that the notice indicate the deadline for compliance with the obligation and the total fine that may be imposed. In any case, the deadline must be sufficient to comply with the obligation. If, once the periodic penalty payment has been imposed, the breach that gave rise to it continues, it may be repeated for periods of time which are sufficient to comply with the order. Coercive fines are independent of and compatible with any that may be imposed as a penalty.

3. The forced execution of resolutions that require the implementation of measures for the prevention, avoidance and repair of environmental damage shall be those regulated by Article 47 of Law 26/2007, of 23rd October, on Environmental Liability.

Article 118. *Publicity.*

Law enforcement bodies may decide, when they consider that there are reasons of public interest, to publish in the corresponding official journal and through the media they deem appropriate, the penalties imposed for committing serious and very serious offences, as well as the names and surnames or company names of the natural or legal persons responsible, once these penalties have been declared final in administrative proceedings.

First additional provision. *Declaration of public utility and social interest.*

The establishment or extension of waste storage, recovery and disposal facilities is declared to be of public utility and social interest for the purposes of compulsory purchase legislation.

Second additional provision. *Plastic bag regulation*.

1. Public administrations shall adopt the necessary measures to promote the most sustainable systems for the prevention, reduction and management of waste plastic bags and their alternatives, including actions corresponding to the administration's status as a consumer, through government procurement, in accordance with the provisions of this Law and Royal Decree 293/2018, of 18th May, on reducing the consumption of plastic bags and creating the Producers' Register.
2. When the packaging referred to in this provision becomes packaging waste, its holders shall hand it over in accordance with the systems established in each case.

Third additional provision. *Waste from the Balearic Islands, Canary Islands, Ceuta and Melilla.*

1. Upon entry into force of this Law, the General State Administration shall establish measures to finance the additional cost involved in the recovery of waste generated in the Balearic Islands, Canary Islands, Ceuta and Melilla that could not be recovered in situ and which is shipped by sea to the mainland or another island. Such funding shall require the existence of waste prevention programmes and waste management plans in force, adopted in accordance with the provisions of this Law, which demonstrate that the necessary measures are being taken to minimise the amount of waste shipped.
2. The aforementioned measures shall not apply to shipments to the mainland of waste streams to which obligations under extended producer responsibility apply.

Fourth additional provision. *Application of the laws regulating Spanish National Defence.*

1. The provisions of this Law are without prejudice to the provisions contained in the Spanish National Defence regulations.
2. With regard to the obligation set forth in Article 18.5, when confidentiality must be guaranteed, and in application of the exception provided for in Article 2.3 of Regulation (EC) No. 1907/2006 of the European Parliament and of the Council, of 18th December 2006, the Spanish Ministry of Defence shall establish the necessary instruments and means to safeguard confidentiality, by means of the corresponding legal development.
3. Publicly owned land on which military facilities are located or on which military activities are carried out is excluded from the scope of Title VIII. The decontamination of such soil shall be carried out in accordance with the plans for the prevention and recovery of contaminated soil and other regulations to be developed within the scope of the Spanish Ministry of Defence, as well as in accordance with the technical requirements contained in the regulatory development of this Law. The plans must have the prior approval of the Ministry for the Ecological Transition and the Demographic Challenge.

Fifth additional provision. *Health protection and occupational risk prevention regulations*.

This Law shall apply without prejudice to the provisions regarding health protection and occupational risk prevention.

Sixth additional provision. *Coordination of financial guarantees*.

1. Parties obliged to take out financial guarantees under this Law who are also obliged to take out guarantees under other regulations with fully or partially overlapping coverage may take out such guarantees in a single instrument provided that the coverage of all aspects to be included in the guarantees is ensured.

2. The financial guarantees provided for in this Law covering environmental restoration, as far as this aspect is concerned, shall be calculated in accordance with the provisions of Law 26/2007, of 23rd October, and its partial implementing regulation, approved by Royal Decree 2090/2008, of 22nd December.

Seventh additional provision. *Taxable events regulated in this law and taxed by the autonomous communities*.

1. To the extent that the taxes established by this Law are levied on taxable events taxed by the autonomous communities and this results in a decrease in their revenue, the provisions of Article 6.2 of Organic Law 8/1980, of 22nd September, on the financing of the autonomous communities shall apply.

2. The provisions of the preceding point shall only apply to taxes of autonomous communities that are in force prior to 17th December 2020.

3. The compensation measures in favour of autonomous communities established on the basis of Article 6.2 of Organic Law 8/1980, of 22nd September, on the financing of autonomous communities, shall be reduced by the amount of the revenue received by the corresponding autonomous communities in accordance with the provisions of this Law.

Eighth additional provision. *Electronic processing*.

1. The processing of administrative procedures and information obligations provided for in this Law, both for natural and legal persons, must be carried out electronically, in accordance with the provisions of Article 14 of Law 39/2015, of 1st October, on Common Administrative Procedure for Public Administrations.

2. Public administrations shall adopt the necessary measures and incorporate, in their respective areas, the necessary technologies to ensure the interoperability of the different systems, in accordance with the first additional provision of Law 17/2009, of 23rd November, on free access to service activities and the exercise thereof, as well as with Chapter IV of Title III of Law 40/2015, of 1st October, on the Legal Regime of the Public Sector.

Nineth additional provision. *Recyclable waste*.

Primary producers or other holders of recyclable waste may prioritise full treatment within the EU in order to avoid the environmental impact of shipping outside the EU, in accordance with applicable legislation.

Tenth additional provision. *Emergency situations.*

1. In cases of force majeure, such as accidents, spills, or other emergency situations related to this Law, the competent authorities may apply the provisions for the emergency procedure and simplified procedures in Articles 33 and 96 of Law 39/2015, of 1st October, on Common Administrative Procedures for Public Administrations and adopt provisional measures to protect human health and the environment.

With regard to the engineering works necessary to resolve a seriously dangerous situation related to waste management, including, where appropriate, those necessary for the maintenance of public services in these circumstances, the provisions of Article 120 of Law 9/2017, of 8th November, on Public Sector Contracts shall apply for emergency processing, without prior compliance with the requirements specified in this Law being necessary for their execution. Once the works or jobs in question have been completed in each case, the competent administration must bring them into line with the contents of this Law, whenever possible in agreement with the corresponding environmental body.

2. In situations declared to involve a health crisis, in accordance with the provisions of general public health legislation, as well as declarations of emergency of national interest

or a situation of national security interest, in accordance with Law 17/2015, of 9th July, on the Spanish National Civil Protection System and Law 36/2015, of 28th September, on Spanish National Security, the collection and management of waste shall be considered an essential service, especially with regard to waste under local jurisdiction and healthcare waste. In these situations, on an exceptional and time-limited basis, amendments to environmental and other authorisations that may be necessary for adequate waste management shall be carried out ex officio by the autonomous community administration, following a hearing with the owner of the facility in which such management is carried out, without the need for additional formalities and, in particular, without the need to comply with the procedure established for substantial amendments in the consolidated text of the Law on Integrated Pollution Prevention and Control.

Eleventh additional provision. *Local authority contracts in force*.

Local authorities shall, within the deadlines set, adapt service provision, works concession, works and service concession or other contracts for waste collection and treatment services under local jurisdiction in order to comply with the new collection and treatment obligations established in this Law, provided that this is possible under Law 9/2017, of 8th November, on Public Sector Contracts.

Twelfth additional provision. *Integrated industrial register*.

Within three years of the entry into force of this Law, the necessary measures shall be put in place so that the electrical and electronic equipment and batteries sections of the Integrated Industrial Register become part of the Product Producers' Register, created by Royal Decree 293/2018 of 18th May, as specific sections for electrical and electronic equipment and for batteries and accumulators. References in this Law to the Product Producers' Register shall also be understood as references to the Integrated Industrial Register during this transitional period.

Thirteenth additional provision. *Guide production*.

In order to facilitate the provisions of Article 18.2, the Spanish Ministry for Social Rights and the 2030 Agenda, in collaboration with other ministerial departments concerned and following consultation with all actors involved, shall draw up a Good Practice Guide for Charitable Giving for the use of the products referred to in the said Article within two years.

Fourteenth additional provision. *Facilities and sites with asbestos*.

Within one year of the entry into force of the Law, local councils shall draw up a census of facilities and sites with asbestos, including a schedule for its removal. Both the census and the schedule, which shall be made public, shall be sent to the competent health, environmental and labour authorities of the autonomous communities, which shall inspect to verify, respectively, that it has been withdrawn and sent to an authorised manager. This removal shall prioritise facilities and sites according to their degree of danger and exposure to the most vulnerable population. In any case, public facilities or sites with the highest risk must be managed before 2028.

Fifteenth additional provision. *Personal data protection*.

In all of the actions regulated in this Law, and specifically in waste management, in the reuse of products or components of products containing personal data or in waste shipment, this Law shall apply without prejudice to Organic Law 3/2018, of 5th December, on the Protection of Personal Data and Guarantee of Digital Rights; Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27th April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) and other applicable legislation on the matter.

Sixteenth additional provision. *Medicinal waste regulation*.

1. Waste medicinal products including accompanying applicators, where applicable, must be delivered and collected with their packaging through the same channels used for

their distribution and sale to the public. If medicinal products and their applicators are delivered via health centres or hospitals, their waste shall be delivered to and collected from these centres.

2. Holders of medicinal product commercialisation authorisations shall be obliged to participate in a system that guarantees the collection of waste medicinal products generated in households in accordance with the provisions of Royal Legislative Decree 1/2015, of 24th July, which approves the consolidated text of the Law on guarantees and rational use of medicinal products and medical devices and Royal Decree 1345/2007, of 11th October, which regulates the procedure for the authorisation, registration and conditions of dispensing of industrially manufactured medicinal products for human use. For this purpose, such a collection obligation may be fulfilled through the collection channels of the medicinal product packaging waste management plan established under extended producer responsibility for packaging. This shall be stated in the corresponding notification or application for authorisation, as appropriate, of the extended producer responsibility scheme for packaging and packaging waste, indicating, in addition to the information on packaging and its management, how medicinal product waste shall be managed, in accordance with the applicable legislation, so that specific requirements can be established, where appropriate, for the joint management of both waste streams.

Seventeenth additional provision. *Terms and conditions for the implementation of the supplementary deposit, return and refund system*.

1. Pursuant to the provisions of Article 37, a deposit, return and refund system may be implemented for single-use packaging for the packaging materials and product categories defined by regulation, and in any case for the packaging provided for in the cases set forth in Article 59.2 of this Law. This system shall comply with the following premises:

a) The product producer who places the product on the market for the first time shall be obliged to charge customers, up to the final consumer, an individual amount for each package transacted, irrespective of the method of sale, including distance selling and vending machine sales. The amount may be fixed by regulation and shall not be considered as a price; therefore it shall not be subject to taxation.

b) Consumers are entitled to recover the deposit upon return of the packaging at the point of sale or other points that may be established for its return. When returned at the point of sale, dealers are obliged to return the deposit and accept the packaging. Regulations may limit the obligation to accept packaging to the size and material placed on the market.

c) The establishments concerned selling to the final consumer shall be obliged to inform consumers clearly and visibly, by means of clearly recognisable and legible notices, of the total deposit amount, differentiating it from the product price, and of the method of return and recovery of the deposit.

d) The packaging to which this system applies shall be marked in accordance with the regulations.

2. The regulation contained in this additional provision may be subject to regulatory development.

3. In order to assess compliance with the separate collection targets set forth in Article 59 of this Law, for the possible implementation of a deposit, return and refund system for packaging, the Ministry for Ecological Transition and the Demographic Challenge shall assess and publish the status of compliance with the targets set for 2023 by 31st October 2024. Likewise, the Ministry shall assess and publish the status of compliance with the 2027 targets by 31st October 2028.

The calculation of these percentages shall be carried out in accordance with the methodology provided for in Implementation Decision (EU) 2021/1752, of 1st October 2021, establishing detailed regulations for the implementation of Directive (EU) 2019/904 of the European Parliament and of the Council, of 5th June 2019, with regard to the calculation, verification and reporting of data on the separate collection of single-use plastic beverage bottles.

Eighteenth additional provision. *Monitoring of proper management of end-of-life ships.*

1. The competent environmental and merchant marine administrations shall collaborate to ensure, in the exercise of their functions, that end-of-life ships comply with

applicable Spanish and international regulations, in particular in cases in which, although initially intended for repair in third countries, there are indications that the final destination of the ship is scrapping.

2. Regulations shall determine the measures necessary to ensure compliance by ships arriving at or leaving Spanish ports with Spanish and international regulations on end-of-life ships.

Nineteenth additional provision. *Reserved contracts in textile waste management*.

1. In accordance with the fourth additional provision of Law 9/2017, of 8th November, on Public Sector Contracts, which transposes into Spanish Law the Directives of the European Parliament and of the Council 2014/23/EU and 2014/24/EU, of 26th February 2014, and with regard to the obligations of collection, shipment and treatment of textile waste and furniture and furnishings, public administration contracts shall be tendered and awarded preferably through reserved contracts.

2. In order to comply with this obligation, at least 50% of the amount awarded must be the subject of a contract reserved for social initiative insertion companies and special employment centres authorised for waste treatment. If this is not the case, the public administration and the contracting authority must duly justify this in the case file and it may be subject to a special appeal or appeals established in the field of public procurement.

Twentieth additional provision. *Environmental liability of extended producer responsibility schemes.*

Extended producer responsibility schemes are not included in section 2 of Annex III to Law 26/2007, of 23rd October, on Environmental Liability, insofar as they are not considered waste managers or engaged in the supervision of waste management operations, this being understood as the monitoring of this activity or determining economic power over the technical operation of the same, under the terms established in Law 26/2007, of 23rd October, on Environmental Liability.

Twenty-first additional provision. *Regional taxes on waste landfilling, incineration and co-incineration*.

The autonomous communities which, upon entry into force of this Law, have established their own tax on waste landfilling, incineration and co-incineration, may continue to manage, settle, collect and inspect the tax until the necessary agreements are in place.

It shall be understood that the autonomous communities have established their own tax, provided that the taxable event is identical, at least the same exemptions are applied and the total tax payable is no less than that provided for in Article 93.1, without prejudice to the future power to increase the tax rate provided for in Article 93.2 and to establish taxes for cases not contemplated in this Law, in exercise of their statutory powers.

Twenty-second additional provision. *End-of-waste status for waste used to produce fertiliser products*.

The end-of-waste criteria included in Regulation (EU) No. 2019/1009 of the European Parliament and of the Council, of 5th June, shall also apply nationally where the waste covered by that Regulation is used to produce fertiliser products as defined in Royal Decree 506/2013, of 28th June, on fertiliser products. The regulations provided for in Article 5.1 of this Law shall establish the provisions necessary to comply with the provisions of Article 5.2 of this Law.

First transitional provision. *By-products and end-of-waste status.*

1. By-product authorisations granted under the administrative procedures in force prior to the procedure agreed by the Waste Coordination Committee shall remain valid until the expiry of such authorisation or until an authorisation is carried out in accordance with the provisions of the Law. If the authorisation is not foreseen to expire, it shall be valid for a maximum of five years from the date of entry into force of the Law.

2. In the case of applications for by-products submitted prior to the entry into force of the Law to the Waste Coordination Committee, applicants are obliged to write to the Committee indicating whether they wish to continue with the procedure initiated or whether

they wish to submit the same application to the autonomous community, in accordance with the procedure regulated in Article 4.4. In the latter case, the Ministry shall transfer the applicants' documentation in its possession to the corresponding autonomous community.

3. The consideration as treated waste products in the authorisations granted by the autonomous communities to waste managers before the entry into force of this Law must be reviewed within three years, in accordance with the provisions of Article 5.

Second transitional provision. *Adaptation of systems to the new extended producer responsibility scheme.*

1. Any integrated waste management plans existing upon entry into force of this Law shall be governed by the provisions of the regulations for each waste stream. However, these systems shall be adapted to the provisions of this Law within one year of the entry into force of the regulations adapting the aforementioned regulatory provisions.

2. Extended responsibility schemes whose notification or application for authorisation is submitted before the entry into force of the adaptation regulations referred to in point 1 shall be subject to the legal regime provided for in the preceding point.

Third transitional provision. *Financial guarantees.*

Until a legal regime for insurance, bonds and financial guarantees provided for in this Law is established, the relevant provisions in force shall apply.

Fourth transitional provision. *Transitional regime for authorisations and notifications*.

Autonomous communities shall adapt the authorisations and notifications of existing facilities and activities, or the applications and notifications submitted before the date of entry into force of the Law, to the provisions of this Law within three years of that date.

Fifth transitional provision. *Compost registered in the fertiliser products register*.

Compost registered in the Fertiliser Products Register, in accordance with Royal Decree 506/2013, of 28th June, on fertiliser products, which does not meet the end-of-waste criteria for compost and digestate established in Regulation (EU) No. 2019/1009 of the European Parliament and of the Council, of 5th June 2019, may be placed on the market in accordance with the aforementioned regulation on fertiliser products until its authorisation expires.

Sixth transitional provision. *Tax regime regulated in Chapter II of Title VII applicable to certain industrial waste*.

During the three years following the entry into force of Chapter II of Title VII of this Law, the delivery of non-hazardous industrial waste by its primary producer to landfills located on their premises, which are owned by them and for their exclusive use, shall be exempt from the tax on waste landfilling, incineration and co-incineration.

Seventh transitional provision. *Transitional regime for the transfer of income and the conferral of regulatory powers regarding the tax governed by Chapter II of Title VII*.

1. The provisions of this Law that involve the territorialisation of income and the conferral of regulatory powers to the autonomous communities in the state tax on waste landfilling, incineration and co-incineration shall only apply when the agreements in the institutional frameworks for cooperation in the area of autonomous community financing established in Spanish legislation and the regulatory amendments necessary for its configuration and full application as a devolved tax are in place.

2. Until such time as the amendments to the financing system indicated in the previous point are made, the autonomous communities, subject to the agreements in the competent institutional frameworks, shall collect the tax charged for waste landfilling, incineration and co-incineration, pursuant to Article 97, without the provisions of Article 21 of Law 22/2009, of 18th December, which regulates the financing system of the autonomous communities under the common system and Cities with a Statute of Autonomy and modifies certain tax regulations, on the revision of the global sufficiency fund, being applicable.

Eighth transitional provision. *Transitional arrangements for the conferral of management powers regarding the tax governed by Chapter II of Title VII*.

1. Given that this tax has been established with the clear aim of being a devolved tax, and the autonomous communities shall ultimately have regulatory powers over it, until the agreements in the institutional frameworks for cooperation in regional financing established in the Spanish legal system and the regulatory amendments necessary for its configuration and full application as a devolved tax are reached, the autonomous communities may assume, by delegation from the State, the complete management of the tax on waste landfilling, incineration and co-incineration regarding taxable events occurring in their territory, under the terms established in point 3 of this provision.

2. autonomous communities that choose to assume responsibility for managing the tax in their territory must formally notify the Spanish Ministry of Finance within one month of the date of publication of this Law in the "Spanish Official State Gazette".

autonomous communities which do not exercise this option shall receive the total tax collected on a quarterly basis, which shall be made available to them by means of treasury operations, the procedure for which shall be determined by regulation.

3. autonomous communities that assume the tax application shall have the following powers:

First. With regards to tax administration, they shall be responsible for:

a) Performing procedural actions and tax assessments.
b) Classifying offences and imposing tax penalties.
c) Publishing and providing information to the public on tax obligations and how to comply with them.
d) Approving declaration forms, which must contain the same data as those approved by the Ministry of Finance.
e) Approving the Order regulating the creation and procedure for registration of the Census of taxpayers subject to this tax, which must be substantially the same as that established by the Ministry of Finance.
f) In general, all other powers necessary for the administration of taxes.

The power to answer queries regulated in Articles 88 and 89 of Law 58/2003, of 17th December, on General Taxation, is not subject to delegation.

Second. autonomous communities shall be responsible for collecting payments in the voluntary payment period and in the enforcement period, in accordance with the provisions of Spanish State legislation, and the corresponding bodies of the autonomous communities shall assume the powers attributed in the aforementioned legislation. With regard to deferment and payment in instalments, each autonomous community shall be responsible for deciding in accordance with Spanish regulations.

Third. autonomous communities shall be responsible for the functions provided for in Article 141 of Law 58/2003, of 17th December, on General Taxation, applying the legal and regulatory standards that govern Spanish state tax inspections and following the inspection action plans that must be drawn up jointly by the two Administrations.

The verification and investigation activities performed by the autonomous communities in relation to this tax that must be carried out outside their territory shall be carried out by the Spanish State Tax Inspectorate or that of the autonomous community responsible for the territory, upon request by the autonomous community that requires it.

Fourth. All acts, documents and files relating to this tax from which rights and obligations of economic content derive shall be intervened and accounted for by the autonomous communities in accordance with the general principles of General Budgetary Law 47/2003, of 26th November.

Of the results obtained in the application of this tax, a "Management account of the tax on waste landfilling, incineration and co-incineration" shall be submitted annually to the General Intervention of the Spanish State Administration, adapted to the provisions on the liquidation of budgets contained in the General Budgetary Law and, where appropriate, any amendments that may be applied to the same.

The structure of this account shall be determined by the Spanish Ministry of Finance, at the proposal of the General Intervention of the Spanish State Administration, and shall contain the total amount of settlements contracted, the collection obtained, the total pending collection at the end of each period and the total tax benefits that affect it.

The General Intervention of the Spanish State Administration shall attach the aforementioned " Management account of the tax on waste landfilling, incineration and co-incineration" to the General Spanish State Account for each financial year, without prejudice to the financial control actions it may deem appropriate to carry out.

Each month, the autonomous communities shall provide the Spanish Ministry of Finance, under the specific conditions and by the means determined, with detailed information on the collection of the tax, which shall specifically include all the data included in the self-assessment tax forms submitted by taxpayers and the settlements made by the Administration.

Fifth. The competent authority of the respective autonomous community shall be responsible for bringing to the attention of the Public Prosecutor's Office any facts which it considers to constitute offences against the Public Treasury under the Spanish Criminal Code with regard to this tax.

Nineth transitional provision. *Calculation of targets*.

Until the reports required in Article 65 are drafted and made available, the autonomous communities must gather the necessary information to enable compliance with the information obligations set forth in Article 65.5 and send it to the Spanish Ministry of Ecological Transition and Demographic Challenge in the format determined by the latter.

Tenth transitional provision. *Accreditation of the quantity of recycled plastic contained in the products falling within the objective scope of the tax*.

During the first 12 months following the application of the tax, as an alternative to the provisions of point 3 of Article 77 of this Law, the quantity of non-recycled plastic contained in the products covered by the tax may be proven by means of a declaration of responsibility signed by the manufacturer.

Eleventh transitional provision. *Packaging and packaging waste regulation*.

Until the Spanish Government approves the regulatory developments provided for in the fourth final provision of this Law concerning packaging and packaging waste, Law 11/1997, of 24th April, on Packaging and Packaging Waste, shall remain in force with regulatory status, insofar as it does not oppose this Law, except for its penalty regime contained in Chapter VII and the fifth additional provision, repealed by the sole repealing provision of Law 22/2011, of 28th July, on waste and contaminated soil.

First repealing provision. *Regulatory repeal*.

All provisions that oppose, contradict or are incompatible with the provisions of this Law are hereby repealed, in particular:

1. Law 22/2011, of 28th July, on Waste and Contaminated Soil.
2. Royal Decree 833/1988, of 20th July, approving the Regulations for the implementation of Law 20/1986, Basic Law on Toxic and Hazardous Waste.
3. Order MAM/304/2002, of 8th February, which publishes waste recovery and disposal operations and the European List of Waste.
4. Order, of 13th October 1989, determining the methods for the characterisation of toxic and hazardous waste.

Second repealing provision. *Regulatory repeal.*

Effective indefinitely from the entry into force of this Law, the first transitional provision of Law 15/2012, of 27th December, on Tax Measures for Energy Sustainability is repealed, as well as the articles and provisions of Royal Decree 198/2015, of 23rd March, implementing Article 112 bis of the consolidated text of the Water Law and regulates the charge for the use of inland waters for the production of electricity in inter-community demarcations, with the exception of Articles 6, 8, in which the percentage should be understood to be 25.5 percent, 9, 10, 11, 14 and the second additional provision.

First final provision. *Amendment of the consolidated text of the Law Regulating Local Treasuries, approved by Royal Legislative Decree 2/2004, of 5th March*.

Article 24 of the consolidated text of the Law Regulating Local Treasuries is hereby modified, adding an additional point 6 which reads as follows:

"6. Local authorities may establish by byelaw a rebate of up to 95 percent of the full amount of the fees or, where appropriate, of the non-tax public services required for the provision of the solid urban waste collection service for those food distribution and catering companies that have established, as a priority, in collaboration with non-profit social economy entities, management plans that significantly and verifiably reduce food waste, provided that the operation of such systems has been previously verified by the local authority.

The byelaws shall specify the substantive and formal aspects of the rebate regulated in this point.

Second Final Provision. *Amendment of the consolidated text of the Water Law approved by Royal Legislative Decree 1/2001, of 20th July*.

Article 112 bis of the consolidated text of the Water Law, approved by Royal Legislative Decree 1/2001, of 20th July, is hereby amended and shall read as follows:

"Article 112 bis. Fees for the use of inland waters for electricity production.

1. The taxable event of this fee is the use and exploitation of the public domain assets referred to in point a) of Article 2 of this Law, for electricity production at power plant bars, which shall have the nature of a tax and shall be used to protect and improve the public water domain.

This fee shall only apply in river basins under Spanish State jurisdiction.

2. The fee shall be payable upon the initial granting and annual maintenance of the hydroelectric concession.

3. The owners of hydroelectric developments shall be liable to pay the fee as taxpayers.

4. The tax base of the fee shall be the economic value of the hydroelectric energy produced in each annual tax period by the operator of hydroelectric exploitation through the use and exploitation of the public water domain, measured in plant bars, in accordance with the power defined in the following point, which the concession holder must declare in the corresponding self-assessment.

For the purposes of determining the tax base and the thresholds above which the reduction provided for in point 7 of this Article applies, "plant" shall be understood to mean the hydroelectric power plant and "plant power" shall be understood to mean the total power of the groups installed therein, without the total power of each power plant included in the title of a hydroelectric exploitation being subdivided into groups of lower individual power for the purposes of the fee.

For the purposes of the provisions of this Law, "group power" shall be understood to mean the installed power or the nominal power that is registered in the Administrative Register of Electricity Production Plants, established by Royal Decree 1955/2000, of 1st December, which regulates the activities of transmission, distribution, commercialisation, supply and authorisation procedures for electricity plants.

The economic value of the energy produced shall be considered to be the total remuneration obtained by the taxpayer for the energy produced and incorporated into the electricity system during each calendar year -or fraction of a year in the first and last year of the concession- of the plant's operation.

For the purposes of calculating the economic value, the remuneration provided for in all the economic regimes deriving from the provisions of the regulations governing the electricity sector shall be taken into account and shall be calculated separately for each hydroelectric production plant, without prejudice to the provisions of point 4 with regard to the power thresholds above which the reduction provided for in point 7 of this Article applies.

The tax base of this fee shall be determined by the total amount of payment rights appearing on the sales invoices made available to the person liable for payment. The said tax base shall be determined in accordance with the information obtained from the settlement processes of the market operator, the system operator and, where appropriate, the body in charge of settlements, incentives and complements for electricity production plants entitled to a specific or additional remuneration regime approved by the Ministry for

the Ecological Transition and the Demographic Challenge, as well as that provided by each taxpayer.

5. Each year, the competent Ministry shall send the Hydrographic Confederations certified information regarding the definitive registration number of each plant, its technology, installed power and net power or, where applicable, nominal power in megawatts (MW).

In order to verify the calculation of the tax base reflected in the self-assessments, the following reporting obligations are established in favour of the Basin Organisations:

a) As system operator, Red Eléctrica de España, S.A., shall directly provide each basin organisation in the corresponding area with the measurements that accredit the productive activity of the owners of hydroelectric electricity production plants whose management it is responsible for, and the economic value of the electricity produced, as well as the information relating to the electricity supplied for pumping to such companies. Such information shall be broken down for each of the hydroelectric power plants existing in the respective basin, regardless of their capacity, with an indication of whether the measurement of the electricity produced has been carried out directly or obtained through third parties.

b) The Market Operator shall directly provide each basin organisation with the hourly daily market price data for the period subject to taxation.

c) Likewise, the body in charge of the settlements of the specific or additional remuneration system that corresponds according to the electricity sector regulations shall directly provide the basin organisation with documented information on the payments to be charged to the said hydroelectric power plants. This information shall be provided before 15th March and shall correspond to the previous calendar year.

6. The annual tax rate shall be 25.5 percent of the value of the tax base and the gross tax liability shall be the amount resulting from applying the tax rate to the tax base.

7. Hydroelectric exploitations exploited directly by the Spanish General State Administration or its public bodies responsible for the management of the public water domain in intercommunity basins shall be exempt from paying this fee.

8. The fee shall be reduced by 92 percent for hydroelectric power plants with a capacity equal to or less than 50 MW, and by 90 percent for pumping plants with a capacity greater than 50 MW, for the part of the tax base comprising the energy value from pumping, in the manner to be determined by regulation for facilities or plants that are to be encouraged for reasons of general energy policy. The reduction shall not apply to the part of the tax base made up of the energy value from direct turbining from the reservoir.

9. With regards to the management of this fee:

a) The tax period for the fee shall coincide with the calendar year, or the fraction of a year that has elapsed since the initial granting of the concession or its termination.

b) The self-assessment and payment shall be made in the month of March of each calendar year, and the taxpayer shall be obliged to self-assess the fee and pay the amount corresponding to the previous calendar year so that the definitive measurements of electricity production are available for its calculation. In the first and last financial year in which the self-assessment is due, it shall be made for the proportional part corresponding to the period of validity of the concession during that year.

c) Management and collection of the fee shall be the responsibility of the competent basin organisation or of the Spanish State Tax Authority, by virtue of an agreement with the former.

If the agreement is concluded with the Spanish State Tax Authority, the latter shall receive from the basin organisation the relevant data and censuses to facilitate its management, and shall periodically report to it in the manner established in the agreement, in accordance with the reporting obligations set forth in point 5 of this Article.

d) 50 percent of the collected fee shall be considered as the basin organisation's income and shall be used to finance monitoring activities, improve quality, and carry out procedures and protection of the Public Water Domain, which shall be defined by regulation. The remaining 50 percent shall be used to finance the costs of the electricity system provided for in Law 24/2013, of 26th December, on the electricity sector, referring to the promotion of renewable energies."

Third final provision. *Tax regime for product donations*.

One. The wording of the 3rd regulation of point 3, Article 79 of Law 37/1992, of 28th December, on Value Added Tax, is hereby amended to read as follows:

"3. However, if the value of the goods supplied has been altered as a result of their use, deterioration, obsolescence, debasement, revaluation or any other cause, the tax base shall be deemed to be the value of the goods at the time at which the supply takes place.

For the purposes of the provisions of the 3rd regulation above, total deterioration shall be presumed to have taken place when the transactions referred to in point 3 relate to assets acquired by non-profit organisations defined in accordance with the provisions of Article 2 of Law 49/2002, of 23rd December, on tax arrangements for non-profit organisations and tax incentives for patronage, provided that they are used by such organisations for purposes of general interest which they pursue in accordance with the provisions of Article 3.1 of the said Law".

Two. An additional fourth point shall be added to Article 91 of Law 37/1992, of 28th December, on Value Added Tax, which shall read as follows:

"Four. A rate of 0 percent shall be applied to the delivery of goods made as donations to non-profit organisations defined in accordance with the provisions of Article 2 of Law 49/2002, of 23rd December, on the tax regime for non-profit organisations and tax incentives for patronage, provided that they are used by such organisations for the general interest purposes they pursue in accordance with the provisions of Article 3.1 of the said Law".

Fourth Final Provision. *Regulatory Development Authority*.

1. Within the scope of its powers, the Spanish Government is authorised to issue the regulatory provisions necessary for the development and application of this Law and, in particular:

a) Regulatory development of the financial guarantees provided for in this Law.
b) Establish regulations for the different types of products regarding the waste they generate.
c) Regulatory development of extended producer responsibility.
d) Establish waste regulations, providing for specific provisions for waste production and management, as well as for the different waste treatments and for the identification of waste as provided for in Article 6.1.
e) Determine the procedure for the evaluation of the consideration of substances or articles as by-products pursuant to Article 4.2.
f) Regulate the shipment of waste as provided for in Article 31.1.
g) Establish the list of potentially soil-polluting activities and the criteria and standards for the contaminated soil declaration, pursuant to Articles 98.1 and 99.1, as well as the procedure for the marginal note in the Land Registry of the soil declared contaminated, pursuant to Article 99.
h) Develop and implement the taxes provided for in Title VII.
i) Update the amount of the fines provided for in Article 109
j) Review the objectives established in this Law.
k) Update and amend Annexes I, IV, V, VI, VII and VIII of this Law, in order to adapt them to European regulations and to the evolution of the state of the art.
l) Develop by regulation the preventive measures contained in Article 18.

2. The Head of the Ministry for the Ecological Transition and the Demographic Challenge is hereby authorised to:

a) Proceed with the declaration of substances or objects resulting from a production process as a by-product pursuant to Article 4.3.
b) Establish the specific criteria for certain types of waste referred to in Article 5 to cease to be considered as such.
c) Reclassify waste pursuant to Article 6.3.
d) Perform the procedures for obtaining the information, in particular on food waste and reuse, of Article 18. With regard to the measures referred to in points g) and h) of that Article, the performance of these procedures shall be carried out in collaboration with the competent ministerial departments.
e) Establish the conditions for the authorisation of landfilling operations.

f) Establish exemptions from the separate waste collection obligation pursuant to Article 25.6.

g) Establish authorisation exemptions for the types of activities of entities or companies carrying out on-site disposal of their own non-hazardous waste or recovering non-hazardous waste pursuant to Article 34.

h) Determine which information in the waste production and management register can publish pursuant to Article 63.

i) Further develop the content of the reports provided for in Annex XV, pursuant to Article 65.1.

j) Update and amend Annexes II, III, IX, X, XI, XII, XIII, XIV, XV and XVI of this Law, in order to adapt them to European regulations and to the evolution of the state of the art.

k) Establish the list of waste suitable for preparation for reuse or recycling that may not be destined for incineration, pursuant to Article 24.4.

3. The Heads of the Ministry for the Ecological Transition and the Demographic Challenge and the Ministry of Finance are authorised, by means of a joint ministerial order, to establish the procedures for the exchange of documentation relating to authorisations or refusals of waste shipments from or to third countries outside the EU and affected customs documents, as well as for communication between the competent bodies in order to implement Article 32 of this Law.

Fifth Final Provision. *General State Budget Law Authority*.

In accordance with the provisions of Article 134.7 of the Spanish Constitution, the General Spanish State Budget Law may modify:

a) The tax rates, exemptions, deductions and refunds provided for in Chapter I of Title VII.

b) The method of setting tax rates, the amount of tax, exemptions and, in general, keeping the text of Chapter II of Title VII in line with EU regulations.

Sixth final provision. *Adaptation of regulations to this law.*

Within four years of the entry into force of this Law, the implementing regulations on waste shall be adapted to the provisions contained therein.

In the case of extended producer responsibility regulations, the adaptation of the corresponding regulations to the provisions of this Law shall be carried out before 5th January 2023.

Seventh final provision. *Textile, furniture and furnishings, agricultural plastics and healthcare waste.*

1. Within a maximum period of three years from the entry into force of this Law, extended producer responsibility schemes shall be developed by regulation for textiles, furniture and furnishings, and plastics for agricultural use that are not packaged in application of Title IV of this Law. Likewise, the application of this instrument to single-dose coffee capsules may be included in one of the regulatory developments of extended producer responsibility schemes provided for in this Law. However, pending such development, individual or collective coffee capsule recycling systems may be organised on a voluntary basis to ensure the recyclability of coffee capsules in accordance with the provisions of Article 39 of this Law.

2. Extended producer responsibility schemes may be developed for wet wipes not covered by Article 60.1 in which product producers shall bear at least the costs listed in Article 60.3.

3. Likewise, within a maximum period of three years from the entry into force of this Law, a comparative study of the regional regulations governing healthcare waste shall be conducted and presented to the Waste Coordination Committee to assess the need for regulatory development in Spain.

Eighth final provision. *Local authority byelaws*

Local authorities shall approve the byelaws provided for in Article 12.5 of this Law upon its entry into force, so as to ensure compliance with the new obligations relating to waste collection and management under their jurisdiction within the deadlines set. In the absence thereof, the regulations approved by the autonomous communities shall apply.

Nineth final provision. *Monitoring waste management activities related to public safety*.

1. The Heads of the Spanish Ministry of the Interior and the Ministry for the Ecological Transition and the Demographic Challenge shall jointly determine, by ministerial order, the waste management activities related to public safety, for the purposes set forth in Article 25 of Organic Law 4/2015, of 30th March, on the protection of public safety.

2. Said ministerial order shall determine the additional information on such activities which, where appropriate, must be included in the waste production and management register and in the chronological file, as provided for in Articles 63 and 64.

The information contained in the waste production and management register and in the Chronological Files shall remain at the disposal of the competent authorities for inspection and monitoring purposes.

Tenth final provision. *Adaptation of the Economic Agreement with the autonomous community of the Basque Country and the Economic Agreement between the Spanish State and the autonomous community of Navarre.*

Within the first semester after its publication in the "Spanish Official State Gazette", the Joint Commission of the Economic Agreement with the Basque Country and the Commission of the Economic Agreement with Navarre shall meet to agree on the corresponding adaptation of the Economic Agreement with the autonomous community of the Basque Country, and of the Economic Agreement between the State and the autonomous community of Navarre, to the taxes created in this Law.

Eleventh final provision. *Jurisdictional authority*.

1. This Law shall be considered basic environmental protection legislation, without prejudice to the powers of the autonomous communities to establish additional protection regulations, pursuant to the provisions of Article 149.1.23 of the Spanish Constitution, with the exception of the following Articles:

a) Articles 12.5, 15.3, the eighth additional provision, the eleventh additional provision and the eighth final provision, are considered to be legislation on the bases of the legal regime of public administrations, pursuant to Article 149.1.18 of the Spanish Constitution.

b) Articles 12.3.c), 32 and 108 points 2.j), 2.k), 3.h), 3.i), 3.j) and 3.k) regarding the shipment of waste from or to third countries outside the EU, are considered to be foreign trade legislation, exclusive State jurisdiction, pursuant to Article 149.1.10 of the Spanish Constitution.

c) Articles 20.6, 23.5. b) and c), 51, the sixth additional provision and the third transitional provision are dictated under Article 149.1.11 of the Spanish Constitution, which gives the State the power to dictate the bases for the regulation of insurance.

d) Articles 98.3, 99.5 and 99.6, regarding the registration of marginal notes in the Land Registry, are dictated under Article 149.1.8, which gives the State exclusive jurisdiction over the organisation of public registers.

e) Title VII, the seventh additional provision, the sixth transitional provision, the seventh transitional provision, the eighth transitional provision, the first final provision, the third final provision, points 1.h) and 3 of the fourth final provision and the fifth final provision, are issued under the exclusive State jurisdiction over the General Treasury provided for in Article 149.1.14 of the Spanish Constitution.

f) The second final provision is issued under Article 149.1.22 of the Spanish Constitution, which gives the State exclusive jurisdiction over the legislation, organisation and concession of hydraulic resources and exploitation when the waters flow through more than one autonomous community.

2. Titles IV and V of this Law are considered to be basic legislation on the general planning of economic activity and environmental protection, pursuant to Articles 149.1.13 and 23 of the Spanish Constitution.

3. Articles 103.2 and 111.2, which shall apply to the General State Administration, are not considered to be basic legislation.

Twelfth final provision. *Transposition of EU Law*.

This Law transposes into Spanish Law Directive (EU) 2018/851 of the European Parliament and of the Council, of 30th May, amending Directive 2008/98/EC on waste. Directive (EU)

2019/904 of the European Parliament and of the Council, of 5th June, on the reduction of the impact of certain plastic products on the environment is also transposed into Spanish Law.

Thirteenth final provision. *Entry into force*.

This Law shall enter into force on the day following its publication in the "Spanish Official State Gazette". Notwithstanding the foregoing, Title VII of this Law shall enter into force on 1st January 2023.

Wherefore,
I hereby order all Spaniards, whether individuals or authorities, to abide by this Law.

In Madrid, on 8th April 2022.

FELIPE R.

President of the Spanish Government,
PEDRO SÁNCHEZ PÉREZ-CASTEJÓN

ANNEX I

Hazardous waste characteristics

a) HP 1 Explosive: refers to waste which, by chemical reaction, may release gases at such a temperature, pressure and velocity as to cause damage to the surroundings. This includes pyrotechnic waste, organic explosive peroxide waste and self-reactive explosive waste.

If a waste contains one or more substances classified with one of the hazard classification and category codes listed in Table 1, it shall be assigned the code HP 1, where appropriate and proportionate, according to test methods. If the presence of a substance, mixture or item indicates that the waste is explosive, it shall be classified as hazardous under HP 1.

Table 1: Hazard classification and category codes and hazard designator codes of waste components for the classification of waste as hazardous under HP 1

Hazard classification and category codes	Hazard designator codes
Unst. Expl.	H 200
Expl. 1.1	H 201
Expl. 1.2	H 202
Expl. 1.3	H 203
Expl. 1.4	H 204
Self-react. A	H 240
Org. Perox. A	
Self-react. B	H 241
Org. Perox. B	

b) HP 2 Oxidising: waste which, generally by releasing oxygen, can cause or facilitate the combustion of other substances.

If a waste contains one or more substances classified with one of the hazard classification and category codes and hazard designator codes listed in Table 2, it shall be assigned the code HP 2, where appropriate and proportionate, according to test methods. If the presence of a substance indicates that the waste is oxidising, it shall be classified as hazardous under HP 2.

Table 2: Hazard classification and category codes and hazard designator codes of waste components for the classification of waste as hazardous under HP 2

Hazard classification and category codes	Hazard designator codes
Ox. Gas 1	H 270
Ox. Liq. 1	H 271
Ox. Sol. 1	
Ox. Liq. 2, Ox. Liq. 3	H 272
Ox. Sol. 2, Ox. Sol. 3	

c) HP 3 Flammable:

- flammable liquid waste: liquid waste with a flash point below 60 °C, or waste gas oils, diesel fuels and light heating oils with a flash point of > 55 °C to ≤ 75 °C;
- pyrophoric flammable liquid or solid waste: liquid or solid waste which, even in small quantities, may ignite within five minutes of coming into contact with air;
- flammable solid waste: solid waste which ignites easily or which may cause fire or contribute to fire by friction;

- flammable gaseous waste: gaseous waste which ignites in air at 20°C and at a reference pressure of 101.3 kPa;

- waste which react in contact with water: waste which, in contact with water, releases dangerous quantities of flammable gases;

- other flammable waste: flammable aerosols, flammable spontaneously heated waste, flammable organic peroxide waste and flammable self-reactive waste.

If a waste contains one or more substances classified with one of the hazard classification and category codes and hazard designator codes listed in Table 3, it shall be assessed, where appropriate and proportionate, according to test methods. If the presence of a substance indicates that the waste is flammable, it shall be classified as hazardous under HP 3.

Table 3: Hazard classification and category codes and hazard designator codes of waste components for the classification of waste as hazardous under HP 3

Hazard classification and category codes	Hazard designator codes
Flam. Gas 1	H220
Flam. Gas 2	H221
Aerosol 1	H222
Aerosol 2	H223
Flam. Liq. 1	H224
Flam. Liq.2	H225
Flam. Liq. 3	H226
Flam. Sol. 1	H228
Flam. Sol. 2	
Self-react. CD	H242
Self-react. EF	
Org. Perox. CD	
Org. Perox. EF	
Pyr. Liq. 1	H250
Pyr. Sol. 1	
Self-heat.1	H251
Self-heat. 2	H252
Water-react. 1	H260

Hazard classification and category codes	Hazard designator codes
Water-react. 2 Water-react. 3	H261

d) HP 4 Irritant: waste which, when applied, may cause skin irritation or eye damage.

If a waste contains one or more substances in concentrations above the cut-off value, which are classified with one of the following hazard classification and category codes and hazard designator codes and the following concentration limits are exceeded or equalled, the waste shall be classified as hazardous under HP 4.

The cut-off value to be considered in an assessment of Skin corr. 1A (H314), Skin irrit. 2 (H315), Eye dam. 1 (H318) and Eye irrit. 2 (H319) is 1%.

If the total concentration of all substances classified as Skin corr. 1A (H314) is greater than or equal to 1%, the waste shall be classified as hazardous under HP 4.

If the total concentration of all substances classified as H318 is greater than or equal to 10%, the waste shall be classified as hazardous under HP 4.

If the total concentration of all substances classified as H315 and H319 is greater than or equal to 20%, the waste shall be classified as hazardous under HP 4.

It should be noted that waste containing substances classified as H314 (Skin corr.1A, 1B or 1C) in quantities greater than or equal to 5% shall be classified as hazardous by HP 8. HP 4 shall not apply if the waste is classified as HP 8.

e) HP 5 Specific target organ toxicity (STOT)/Aspiration toxicity: waste which may cause specific target organ toxicity, either by single or repeated exposure, or which may cause acute toxic effects by aspiration.

If a waste contains one or more substances classified with one or more of the hazard classification and category codes and hazard designator codes listed in Table 4, and one or more of the concentration limits in Table 4 are exceeded or equal, the waste shall be classified as hazardous under HP 5. When substances classified as STOT are present in a waste, in order for such waste to be classified as hazardous under HP 5 the concentration of one of these substances must be greater than or equal to the concentration limit.

If a waste contains one or more substances classified as Asp. Tox. 1, and the sum of these substances is greater than or equal to the concentration limit, the waste shall be classified as hazardous under HP 5 only if the overall kinematic viscosity (at 40°C) does not exceed 20.5 mm^2/s (13).

Table 4: Hazard classification and category codes and hazard designator codes of waste components and the corresponding concentration limits for the classification of waste as hazardous under HP 5

Hazard classification and category codes	Hazard designator codes	Concentration limit
STOT SE 1	H370	1%
STOT SE 2	H371	10%
STOT SE 3	H335	20%
STOT RE 1	H372	1%
STOT RE 2	H373	10%
Asp. Tox. 1	H304	10%

f) HP 6 Acute toxicity: waste that may cause acute toxic effects after oral or dermal administration or as a result of inhalation exposure.

If the total concentration of all substances present in the waste, classified with an acute toxicity hazard classification and category code and an acute toxicity hazard designator code as indicated in Table 5, is greater than or equal to the threshold indicated therein, the waste shall be classified as hazardous under HP 6. If the waste contains more than one substance classified as acutely toxic, the total concentration is only required for substances in the same hazard category.

The following cut-off values shall be taken into account in an assessment:

- in the case of Acute Tox. 1, 2 or 3 (H300, H310, H330, H301, H311, H331): 0.1%;
- in the case of Acute Tox. 4 (H302, H312, H332): 1%.

Table 5: Hazard classification and category codes and hazard designator codes of waste components and the corresponding concentration limits for the classification of waste as hazardous under HP 6

Hazard classification and category	Hazard designator code	Concentration limit
Acute Tox.1 (Oral)	H300	0.1%
Acute Tox. 2 (Oral)	H300	0.25%
Acute Tox. 3 (Oral)	H301	5%
Acute Tox 4 (Oral)	H302	25%
Acute Tox.1 (Dermal)	H310	0.25%
Acute Tox.2 (Dermal)	H310	2.5%
Acute Tox. 3 (Dermal)	H311	15%
Acute Tox 4 (Dermal)	H312	55%
Acute Tox 1 (Inhal.)	H330	0.1%
Acute Tox.2 (Inhal.)	H330	0.5%
Acute Tox. 3 (Inhal.)	H331	3.5%
Acute Tox. 4 (Inhal.)	H332	22.5%

g) HP 7 Carcinogenic: waste that induces or increases the risk of cancer.

If a waste contains one or more substances that are classified with one of the following hazard classification and category codes and hazard designator codes, and one of the concentration limits indicated in Table 6 is exceeded or equalled, the waste shall be classified as hazardous under HP 7. If a waste contains more than one substance classified as carcinogenic, the concentration of one of these substances must be greater than or equal to the concentration limit for the waste to be classified as hazardous under HP 7.

Table 6: Hazard classification and category codes and hazard designator codes of waste components and the corresponding concentration limits for the classification of waste as hazardous under HP 7

Hazard classification and category	Hazard designator code	Concentration limit
Carc. 1A	H350	0.1%
Carc. 1B		
Carc. 2	H351	1.0%

h) HP 8 Corrosive: waste which, when applied, may cause skin corrosion.

If a waste contains one or more substances classified as Skin corr.1A, 1B or 1C (H314) and the total of the concentrations of these substances is greater than or equal to 5%, the waste is classified as hazardous under HP 8.

The cut-off value to be taken into account in a Skin corr. 1A, 1B, 1C (H314) is 1%.

i) HP 9 Infectious: waste containing viable micro-organisms, or their toxins, which are known or have good reason to believe to cause disease in humans or other living organisms.

The allocation of HP 9 should be assessed using the regulations provided in Member States' legislation or reference documents.

j) HP 10 Toxic for reproduction: waste that has adverse effects on sexual function and fertility in adult males and females and on the development of offspring.

If a waste contains a substance that is classified with one of the following hazard classification and category codes and hazard designator codes, and exceeds or equals one of the concentration limits indicated in Table 7, the waste shall be classified as hazardous under HP 10. If a waste contains more than one substance classified as toxic for reproduction, for the waste to be classified as hazardous under HP 10 the concentration of one of these substances must be greater than or equal to the concentration limit.

Table 7: Hazard classification and category codes and hazard designator codes of waste components and the corresponding concentration limits for the classification of waste as hazardous under HP 10

Hazard classification and category	Hazard designator code	Concentration limit
Repr. 1A	H360	0.3%
Repr. 1B		
Repr. 2	H361	3.0%

k) HP 11 Mutagenic: waste that may cause a mutation, that is, a permanent change in the amount or structure of the genetic material of a cell.

If a waste contains a substance that is classified with one of the following hazard classification and category codes and hazard designator codes, and exceeds or equals one of the concentration limits indicated in Table 8, the waste shall be classified as hazardous under HP 11. If a waste contains more than one substance classified as mutagenic, for the waste to be classified as hazardous under HP 11 the concentration of one of these substances must be greater than or equal to the concentration limit.

Table 8: Hazard classification and category codes and hazard designator codes of waste components and the corresponding concentration limits for the classification of waste as hazardous under HP 11

Hazard classification and category	Hazard designator code	Concentration limit
Muta. 1A	H340	0.1%
Muta. 1B		
Muta. 2	H341	1.0%

l) HP 12 Release of an acute toxic gas: waste that releases acute toxic gases (Acute Tox. 1, 2 or 3) in contact with water or an acid.

If a waste contains a substance classified with one of the supplementary hazard designator codes EUH029, EUH031 or EUH032, it shall be classified as hazardous under HP 12 in accordance with the guidelines or test methods.

m) HP 13 Sensitising: waste which contains one or more substances known to have a sensitising effect on the skin or respiratory organs.

If a waste contains a substance classified as sensitising and is assigned one of the hazard designator codes H317 or H334 and the concentration of a single substance is greater than or equal to the 10% limit, the waste shall be classified as hazardous under HP 13.

n) HP 14 Ecotoxic: waste that presents or may present immediate or delayed risks to one or more sectors of the environment.

Waste which meets any of the following conditions shall be classified as hazardous under HP 14:

- waste containing a substance which is classified as hazardous to the ozone layer and which, in accordance with Regulation (EC) No. 1272/2008 of the European Parliament and of the Council, of 16th December 2008 (14), is assigned the hazard designator code H420, if the concentration of that substance is equal to or greater than the concentration limit of 0.1%;
- [c(H420) ≥ 0.1%]
- waste containing one or more substances which are classified as acutely toxic to the aquatic environment and which, in application of Regulation (EC) No. 1272/2008, of 16th December 2008, are assigned the hazard designator code H400 if the total concentration of these substances is equal to or exceeds the concentration limit of 25%. A cut-off value of 0.1% shall apply to these substances;
- [Σ c (H400) ≥ 25 %];
- waste containing one or more substances which are classified as chronic toxic to the aquatic environment category 1, 2 or 3 and which, in application of Regulation

(EC) No. 1272/2008, of 16th December 2008, are assigned the hazard designator code H410, H411 or H412, if the total concentration of all substances of category 1 (H410) multiplied by 100, added to the total concentration of all substances of category 2 (H411) multiplied by 10, added to the total concentration of all substances of category 3 (H412), is equal to or greater than the concentration limit of 25%. A cut-off value of 0.1% shall apply for substances classified as H410 and a cut-off value of 1% shall apply for substances classified as H411 or H412;

- [100 × Σc (H410) + 10 × Σc (H411) + Σc (H412) ≥ 25%
- waste containing one or more substances which are classified as chronic toxic to the aquatic environment category 1, 2, 3 or 4 and which, in application of Regulation (EC) No. 1272/2008, of 16th December 2008, are assigned the hazard designator code H410, H411, H412 or H413, if the total concentration of all substances classified as chronically toxic for the environment equals or exceeds the concentration limit of 25%. A cut-off value of 0.1% shall apply for substances classified as H410 and a cut-off value of 1% shall apply for substances classified as H411, H412 or H413;
- [Σ c (H410) + Σ c (H411) + Σ c (H412) + Σ c (H413) ≥ 25%]

WHERE: Σ = total and c = substance concentration

ñ) Waste that may exhibit one of the aforementioned hazardous properties not directly present in the original waste. If a waste contains one or more substances classified with one of the hazard designator codes or the supplementary hazard designator codes listed in Table 9, the waste shall be classified as hazardous under HP 15 unless it is presented in such a form that it shall not in any case have explosive or potentially explosive properties.

Table 9: Hazard designator codes and supplementary hazard designator codes of waste components for the classification of waste as hazardous under HP 15

Hazard designator codes/supplementary hazard designator codes	
Danger of mass explosion in the event of fire.	H205
Dry explosive.	EUH001
May form explosive peroxides.	EUH019
Risk of explosion when heated in a confined environment.	EUH044

Furthermore, Member States may characterise a waste as hazardous under HP 15 based on other applicable criteria, such as leachate assessment.

Test methods.

The methods to be applied are described in Commission Regulation (EC) No. 440/2008, of 30th May 2008, establishing test methods pursuant to Regulation (EC) No. 1907/2006 of the European Parliament and of the Council, of 18th December 2006, concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), in other relevant CEN notes or in other internationally recognised guidelines or test methods.

ANNEX II

Recovery operations

Recovery operations are broken down and coded into the following specific operations:

Recovery operation	Types of treatment facilities (non-exhaustive list)
R01 Main use as a fuel or other means of energy production[(1)].	
R0101 Main use as a fuel in waste incineration plants (combustion).	Household waste incineration plants where they exceed the energy efficiency threshold.
R0102 Main use as fuel in gasification, pyrolysis, plasma, and other similar technologies.	Gasification, pyrolysis and plasma plants where the compounds obtained are used as fuel or for energy production.
R0103 Main use as fuel in co-incineration plants: cement plants.	Cement production plants.
R0104 Main use as fuel in co-incineration plants: combustion.	Thermal power plants.
R0105 Main use as fuel in other co-incineration plants.	Steelworks, brickworks, tile works, etc..
R02 Solvent recovery or regeneration.	
R0201 Solvent recovery or regeneration.	Solvent regeneration facilities, e.g. by distillation.
R03 Recycling/recovery of organic substances that are not used as solvents (including composting and other biological transformation processes).	
R0301 Composting.	Composting facilities for bio-waste and other separately collected compostable waste.
R0302 Anaerobic digestion.	Anaerobic digestion plants for bio-waste and other separately collected anaerobically digestible waste.
R0303 Recovery of waste cooking oils, animal fats and other vegetable oils for the production of bio-fuels.	Facilities for the production of bio-fuels from waste cooking oils, animal fats and other vegetable oils.
R0304 Waste paper recycling for the production of pulp for paper production.	Facilities producing pulp from waste paper.
R0305 Recycling of organic waste in the manufacture of new products.	Facilities manufacturing new products from: – chips, flakes or other formats of treated plastic waste. – rubber from end-of-life tyres. – textile waste. – wood waste, e.g. for the production of wood-based panels, etc.
R0306 Recycling of organic waste by gasification, pyrolysis, and other similar technologies, provided that the compounds obtained are used as chemical elements in a downstream process for the production of new substances[(2)]. Fuel procurement is not included.	Gasification or pyrolysis facilities which obtain chemical elements to be used in a downstream process for the production of new substances which are not intended to be used as fuels.

Recovery operation	Types of treatment facilities (non-exhaustive list)
R0307 Recycling of organic waste for the production of materials or substances.	Facilities that obtain pellets or flakes or other forms of plastics from the treatment of waste plastics when the material reaches end-of-waste status. Facilities that obtain rubber from end-of-life tyres when the material reaches end-of-waste status.
R0308 Recovery of organic waste to obtain combustible fractions in operations other than R0303.	Production of recovered fuel oil from MARPOL waste for use as a fuel when the material obtained reaches end-of-waste status. Gasification and pyrolysis plants, and any other available technology other than those specified in R0303, in which the compounds obtained are used as chemical elements in a further process to obtain fuels.
R0309 Preparation for reuse of organic substances.	Facilities for the preparation for reuse of: – Plastic or other organic substance packaging. – Wood waste. – Textile waste. – End-of-life tyres (re-treading and other forms of reconditioning). – Organic parts and components of end-of-life vehicles. – Organic waste electrical and electronic equipment parts and components.
R0310 Recovery of organic substances contained in waste through treatments other than those mentioned above.	Plastic biodegradation plants for the production of organic substances.
R04 Recycling or recovery of metals and metal compounds.	
R0401 Recycling of scrap and metal waste in smelting furnaces.	Foundries, steelworks, etc.
R0402 Recovery of metals from metal-containing waste.	The following facilities: – Second smelting lead recovery. – Recovery of precious metals, including silver. – Metal recovery by electroplating sludge treatment. – Recovery of metals from other metal-containing waste.
R0403 Recycling of metal waste to obtain scrap metal.	Facilities which obtain scrap metal from metal waste when the material obtained reaches end-of-waste status.
R0404 Preparation for reuse of metal and metal compound waste.	Facilities for the preparation for reuse of: – Metal or metal composite packaging. – Waste electrical and electronic equipment. – Metal parts and components of end-of-life vehicles.
R05 Recycling or recovery of other inorganic materials(3).	
R0501 Recycling of acids or bases to obtain other chemicals for further use in other processes.	Recycling facilities for spent sulphuric acid to obtain sulphuric anhydride.
R0502 Decontamination of excavated land resulting in recovery of the soil.	Soil decontamination facilities (on and off site).
R0503 Recycling of waste glass (cullet) for the manufacture of glass or other products.	Facilities for the production of glass from waste glass (cullet). Facilities in which cullet is used in the manufacture of ornamental products.
R0504 Recycling of waste glass for the production of cullet.	Waste glass crushing plants in which cullet reaches end-of-waste status.

Recovery operation	Types of treatment facilities (non-exhaustive list)
R0505 Recycling of inorganic waste to replace raw materials for cement manufacture.	Cement plants using aggregates from CDW or excavated land, etc. for cement manufacture.
R0506 Recovery of inorganic waste for aggregate production.	Facilities for the production of aggregates from CDW, black slag from electric arc furnace steelworks or other inorganic waste when the material obtained reaches end-of-waste status.
R0507 Recycling of inorganic waste to replace raw materials in other manufacturing processes.	Use of aggregates from CDW, excavated land, etc. as a substitute for raw materials in manufacturing processes other than cement manufacture.
R0508 Valorisation of inorganic materials in landfilling operations.	Landfilling with suitable non-hazardous waste in mine shaft restoration, for construction, refurbishment, restoration and landscape engineering purposes.
R0509 Recovery of inorganic materials in other operations rather than landfilling.	Use of suitable non-hazardous waste in landfill conditioning.
R0510 Recovery of inorganic substances contained in the waste by operations other than those listed above.	Facilities obtaining inorganic substances from waste for use in the manufacture of fertilisers.
R0511 Preparation for reuse of inorganic waste.	Facilities for sorting and cleaning selective demolition waste such as tiles, stones, etc. for reuse.
R06 Acid or base regeneration.	
R0601 Acid or base regeneration.	Sulphuric acid regeneration facilities. Other acids and bases regeneration facilities.
R07 Recovery of components used to reduce pollution.	
R0701 Activated carbon regeneration.	Waste activated carbon regeneration plants.
R0702 Ion exchange resin regeneration.	
R0703 Regeneration of other components used to reduce pollution.	
R08 Recovery of components from catalysts.	
R0801 Recovery of components from catalysts.	Recovery plants for spent aluminium-based catalysts in the cement industry.
R09 Regeneration or other new use of oils	
R0901 Regeneration of waste oils to obtain lubricant base oils.	Waste oil regeneration plants.
R0902 Recycling of waste oil for other uses.	Waste oil treatment plants for its preparation as demoulding oil or as a lubricant in hydraulic systems and cutting machinery.
R0903 Recovery of waste industrial oils to obtain combustible fractions.	Obtaining processed waste oil from industrial waste oils for use as fuel when the material obtained reaches end-of-waste status.
R10 Soil treatment that benefits agriculture or ecologically improves land.	
R1001 Recovery of waste in agricultural land and gardening.	
R1002 Recovery of waste for the restoration of degraded soil.	

Recovery operation	Types of treatment facilities (non-exhaustive list)
R11 Use of waste obtained from any of the operations numbered R1 to R10.	
R1101 Use of waste obtained from any of the operations numbered R1 to R10.	
R12 Exchange of waste for submission to any of the operations numbered R1 to R11. This includes operations prior to recovery, including pre-processing, prior to any of the operations listed R1 to R11.	
R1201 Waste sorting.	Packaging sorting facilities. WEEE sorting, separation and grouping facilities. Scrap metal sorting facilities. Other waste sorting facilities (plastics, paper/cardboard, CDW, end-of-life tyres, etc.).
R1202 Disassembly and separation of the different waste components, including the removal of hazardous substances.	WEEE dismantling facilities for the separation of parts and components, including the removal of (non-component) substances such as fluids, oils, foams, etc. Treatment facilities for end-of-life vehicles (ELVs).
R1203 Mechanical treatment (shredding, fragmentation, cutting, crushing, etc.).	Paper and cardboard pressing. Facilities that obtain pellets, flakes or other plastic formats from waste plastics where the material obtained does not reach end-of-waste status. Facilities obtaining cullet from waste glass where the material obtained does not reach end-of-waste status. Facilities which obtain scrap metal from metal waste where the material obtained does not reach end-of-waste status.
R1204 Mixing to obtain a homogeneous and stable waste material for further recovery.	Solid and semi-solid waste mixing plants.
R1205 Combination of liquid waste with liquid or solid waste.	Combined solid and liquid waste facilities.
R1206 Repackaging, to group the waste into suitable containers to prepare the waste for further treatment.	
R1207 Drying, thermal desorption and evaporation prior to waste recovery.	Thermal sludge drying facilities for subsequent sludge recovery. Facilities for thermal desorption of sludge for subsequent recovery.
R1208 Conditioning of waste to obtain combustible fractions.	Waste pre-treatment plants for the production of combustible fractions: – Pre-treatment facilities for mixed household waste, CDW, waste oils, organic liquid waste, etc. to obtain combustible fractions.
R1209 Physico-chemical conditioning of waste for the recovery of waste components.	Facilities for the physico-chemical treatment of liquid waste for the recovery of its constituents.
R1210 Sterilisation, pasteurisation, sanitisation.	
R1211 Aerobic biological stabilisation.	Aerobic biological mechanical treatment plants provided that at least 50% of the weight of incoming waste is destined for recovery.
R1212 Anaerobic biological stabilisation.	Anaerobic biological mechanical treatment plants provided that at least 50% of the weight of incoming waste is destined for recovery.
R1213 Pelletising	

Recovery operation	Types of treatment facilities (non-exhaustive list)
R13 Storage of waste pending any of the operations numbered R1 to R12 (excluding temporary storage, pending collection, on the site where the waste was produced).	
R1301 Storage of waste, within the scope of collection.	Civic amenity sites (*ecopark, deixalleria*, etc.). Waste transfer facilities.
R1302 Storage of waste, within the scope of treatment.	

(1) Incineration plants for the treatment of household waste are included here only if their energy efficiency is equal to or higher than:

- 0.60 for plants in operation and authorised in accordance with EU legislation applicable before 1st January 2009;

- 0.65 for plants authorised after 31st December 2008.

The following formula shall be applied:

Energy efficiency = [Ep –(Ef + Ei)] / [0.97 × (Ew + Ef)]

Where:

Ep is the annual energy produced as heat or electricity, which is calculated by multiplying the energy in the form of electricity by 2.6 and the heat produced for commercial uses by 1.1 (GJ/year).

Ef is the annual energy input to the system from fuels contributing to steam production (GJ/year).

Ew is the annual energy contained in the treated waste, calculated using the net calorific value of the waste (GJ/year).

Ei is the annual energy imported excluding Ew and Ef (GJ/year).

0.97 is a factor representing energy losses due to background ash and radiation.

This formula shall be applied in accordance with the Reference Document on Best Available Techniques for waste incineration.

The value of the energy efficiency formula shall be multiplied by the climate correction factor (CCF), as follows:

1. CCF applicable to plants in operation and authorised before 1st September 2015 under current EU legislation.

CCF = 1 if HDD ≥ 3 350

CCF = 1.25 if HDD ≤ 2 150

CCF = – (0.25/1 200) × HDD + 1,698 if 2 150 < HDD < 3 350

2. CCF applicable to plants authorised after 31st August 2015 and to the plants referred to in point 1, after 31st December 2029:
CCF = 1 if HDD ≥ 3 350
CCF = 1.12 if HDD ≤ 2 150
CCF = – (0.12/1 200) × HDD + 1,335 if 2 150 < HDD < 3 350
(The resulting value of the CCF shall be rounded to the third decimal place).
The HDD value (heating degree days) shall be considered as the average of the annual HDD values of the site where the incineration plant is located, calculated over a period of 20 consecutive years preceding the year in which the CCF is calculated. In order to calculate the HDD value, the following method established by Eurostat should be applied: HDD is equal to (18°C - Tm) × d if Tm is below or equal to 15°C (heating threshold) and is zero if Tm is above 15°C, where Tm is the average (Tmin + Tmax/2) outdoor temperature over a period of days. Calculations should be made on a daily basis (d = 1) for a total period of one year.
(2) This includes gasification and pyrolysis using the components as chemical elements.
(3) This includes soil decontamination and remediation resulting in soil reclamation and recycling of inorganic building materials.

ANNEX III Disposal

operations

Disposal operations are broken down and coded into the following specific operations:

Disposal operation	Types of treatment facilities (non-exhaustive list)
D01 Disposal on or in the ground (e.g. spill, etc.).	
D0101 Disposal on the ground.	Disposing of solid waste (e.g. waste rock) in piles. Disposing of natural soil for which recovery is not feasible.
D0102 Disposal in the ground.	
D02 Soil-based treatment (e.g. biodegradation of liquid waste or sludge in ground, etc.).	

Recovery operation	Types of treatment facilities (non-exhaustive list)
D0201 Land-based treatment.	Application of liquid or semi-solid waste to the land for degradation with no benefit to agriculture or other ecological improvements.
D03 Deep injection (e.g. injection of pumpable tailings into wells, salt mines or natural geological repositories, etc.).	
D0301 Deep injection.	Injection of pumpable waste into natural (porous rock formations, salt domes, etc.) or artificial (wells, salt mines, etc.) cavities.
D04 Surface impoundment (e.g. discharge of liquid waste or sludge into wells, ponds or lagoons, etc.).	
D0401 Surface impoundment.	Confinement of liquid or semi-liquid waste in natural or artificial ponds, pits and lagoons.
D05 Controlled disposal in specially designed locations (e.g., placement in separate sealed cells, coated and isolated from each other and the environment).	Landfills constructed in accordance with Royal Decree 646/2020, of 7th July, are included in this operation.
D0501 Landfill of inert waste.	Inert waste landfills.
D0502 Landfill of non-hazardous waste.	Non-hazardous waste landfills.
D0503 Landfill of hazardous waste.	Hazardous waste landfills.
D06 Discharge into water, except at sea.	
D0601 Discharge into water, except at sea.	
D07 Discharge into the sea, including seabed insertion.	
D0701 Discharge into the sea, including seabed insertion.	Discharge of fish processing waste and inert materials of natural origin in accordance with the OSPAR Convention. Brine injection.
D08 Biological treatment not specified elsewhere in this Annex which results in compounds or mixtures which are discarded by means of any of the operations numbered D1 to D12.	Aerobic or anaerobic biological treatment plants designed to prepare the waste for subsequent disposal.
D0801 Aerobic biological treatment.	Biological treatment plants for liquid waste. Aerobic mechanical biological treatment plants where more than 50% in weight of the incoming waste is destined for disposal. Biological treatment plants for the biological treatment of excavated contaminated soil, sludges or other biodegradable waste for disposal.
D0802 Aerobic biological treatment.	Anaerobic mechanical biological treatment plants where more than 50% in weight of the incoming waste is destined for disposal.
D09 Physico-chemical treatment not specified elsewhere in this Annex which results in compounds or mixtures which are discarded by one of the processes numbered D1 to D12.	Waste treatment plants using chemical, physical and thermal processes for the subsequent disposal of waste.
D0901 Physico-chemical treatment of liquid, solid and pasty waste by filtration, screening, coagulation/flocculation, oxidation/reduction, precipitation, decantation/centrifugation, neutralisation, distillation, extraction.	Facilities for the physico-chemical treatment of waste prior to disposal.
D0902 Immobilisation (including physico-chemical stabilisation and solidification).	Facilities for the immobilisation of hazardous waste by means of physico-chemical stabilisation or solidification.
D0903 Sterilisation.	Healthcare waste sterilisation facilities.

Recovery operation	Types of treatment facilities (non-exhaustive list)
D0904 Evaporation.	Facilities for the separation of the aqueous fraction of liquid waste prior to disposal.
D0905 Thermal drying.	Facilities for the thermal drying of sludge or other waste prior to disposal.
D0906 Thermal desorption.	
D0907 Other physico-chemical treatments other than those specified in operations numbered D0901 to D0906.	
D10 Incineration on land.	
D1001 Incineration on land.	Incineration plants for municipal waste that do not exceed the energy efficiency value. Incineration plants for sanitary waste, hazardous waste, animal by-products, etc. Incineration of waste in co-incineration plants when the waste is not used as a fuel.
D11 Incineration at sea[4].	
D1101 Incineration at sea.	
D12 Permanent storage (e.g. placement of bins in a mine, etc.).	
D1201 Permanent storage.	Placement of bins in a mine. Underground waste deposits in accordance with Royal Decree 646/2020, of 7th July.
D13 Combining or mixing prior to disposal by any of the operations numbered D1 to D12.	
D1301 Waste sorting	Waste sorting facilities for subsequent disposal.
D1302 Separation of the different waste components, including the removal of hazardous substances.	Facilities for the separation of waste components, including the removal of substances (non-components) for subsequent disposal.
D1303 Mechanical treatment (shredding, fragmentation, cutting, crushing, etc.).	Facilities for shredding waste for subsequent disposal.
D1304 Pelletising.	
D1305 Other combination or mixture treatments other than the above.	Drying, conditioning or mixing facilities.
D14 Repackaging prior to any of the operations numbered D1 to D13.	
D1401 Repackaging prior to disposal following any of the operations numbered D1 to D13.	Waste repackaging facilities for subsequent treatment prior to disposal.
D15 Storage pending any of the operations numbered D1 to D14 excluding temporary storage pending collection from the place in which the waste was produced.	
D1501 Storage, within the scope of collection.	Civic amenity sites.
D1502 Storage, within the scope of treatment.	Waste storage facilities prior to disposal, within the scope of treatment.

[4] This operation is prohibited by EU Law and international conventions.

ANNEX IV

Single-use plastic products

A. Single-use plastic products subject to reduction:

1) Plastic beverage cups, including their caps and lids.
2) Food containers, such as boxes, with or without caps, used to contain food that:

a) Is intended for immediate consumption, on the spot or take-away.
b) Is usually consumed in the container itself.
c) Is ready for consumption without further preparation such as cooking, boiling or heating, including food containers used for fast food or other food ready for immediate consumption, except beverage containers, plates and containers and wrappings containing food.

B. Single-use plastic products subject to market introduction restrictions:

1) Cotton swabs, unless they fall within the scope of Royal Decree 1591/2009, of 16th October, regulating medical products.
2) Cutlery (forks, knives, spoons and chopsticks).
3) Plates.
4) Straws, unless they fall within the scope of Royal Decree 1591/2009, of 16th October.
5) Drink stirrers.
6) Sticks intended to support and be attached to balloons, with the exception of balloons for industrial and professional uses and applications which are not distributed to consumers, including the mechanisms of such sticks.
7) Food containers referred to in A.2 made of expanded polystyrene.
8) Beverage containers made of expanded polystyrene, including caps and lids.
9) Beverage cups made of expanded polystyrene, including caps and lids.

C. Single-use plastic products subject to eco-design requirements:

Beverage containers with a capacity of up to three litres, that is, containers used to hold liquids, such as beverage bottles, including their caps and lids used to contain liquids, and composite beverage containers, including their caps and lids, but not including:

a) Glass or metal beverage containers with plastic caps and lids.
b) Beverage containers intended and used for foods for special medical purposes, as defined in Article 2.g) of Regulation (EU) No. 609/2013 of the European Parliament and of the Council, of 12th June 2013, on foods intended for infants and young children, foods for special medical purposes and complete diet replacements for weight control and repealing Council Directive 92/52/EEC, Commission Directives 96/8/EC, 1999/21/EC, 2006/125/EC and 2006/141/EC, Directive 2009/39/EC of the European Parliament and of the Council and Commission Regulations (EC) No. 41/2009 and (EC) No. 953/2009 that are in liquid form.

D. Single-use plastic products subject to marking requirements:

1) Sanitary towels, tampons and tampon applicators.
2) Wet wipes, that is, pre-moistened wipes for personal hygiene and household use.
3) Tobacco products with filters and filters commercialised for use in combination with tobacco products.
4) Beverage cups.

E. Single-use plastic products subject to separate collection and eco-design requirements:

Beverage bottles with a capacity of up to three litres, including caps and lids, but excluding:

a) Glass or metal beverage bottles with plastic lids or tops.
b) Beverage bottles intended and used for food for special medical purposes, as defined in Article 2.g) of Regulation (EU) No. 609/2013 of the European Parliament and of the Council, of 12th June 2013, which are in a liquid state.

F. Single-use plastic products subject to Article 60 on Extended producer responsibility and Article 61 on Awareness-raising measures.

1. Single-use plastic products subject to Article 60.2 on extended producer responsibility:

1) Food containers, such as boxes, with or without lids, used to contain food which:

a) Is intended for immediate consumption, on the spot or take-away.
b) Is usually consumed in the container itself.
c) Is ready for consumption without further preparation such as cooking, boiling or heating, including food containers used for fast food or other food ready for immediate consumption, except beverage containers, plates and containers and wrappings containing food.

2. Containers and wrappings made of a flexible material containing food intended for immediate consumption in the wrapper or container itself without further preparation.
3. Beverage containers with a capacity of up to three litres, that is, containers used to hold liquids, such as beverage bottles, including caps and lids, and composite beverage containers, including caps and lids, but excluding glass or metal beverage containers with plastic caps and lids.
4. Beverage cups, including their caps and lids.
5. Lightweight plastic bags, as defined in Royal Decree 293/2018, of 18th May.

2. Single-use plastic products subject to point 3 of Article 60 on extended producer responsibility:

1) Wet wipes, that is, pre-moistened wipes for personal hygiene and household use.
2) Balloons, with the exception of balloons for industrial and professional uses and applications which are not distributed to consumers.
3) Tobacco products with filters and filters commercialised for use in combination with tobacco products.

ANNEX V

Examples of economic instruments and other measures to incentivise the implementation of the waste hierarchy as referred to in Article 8, point 2

1. Fees and restrictions on landfilling and waste incineration operations that incentivise waste prevention and recycling, maintaining landfilling as the least desirable waste management option.
2. Pay-as-you-throw systems that impose fees on waste producers according to the actual amount of waste generated and provide incentives for source separation of recyclable waste and the reduction of mixed waste.
3. Tax incentives for the donation of goods, particularly food.
4. Extended producer responsibility schemes for different types of waste and measures to improve their efficiency, cost-effectiveness and management.
5. Deposit and return systems and other measures to incentivise efficient collection of waste products and materials.
6. Proper planning of investments in waste management infrastructure, in particular through Union funds.

7. Sustainable public procurement to incentivise better waste management and the use of products and materials, reused, prepared for reuse and recycled, as well as the repair of products.

8. Phasing out subsidies that are not compatible with the waste hierarchy.

9. Using tax measures or other means to promote the use of products and materials prepared for reuse or recycling.

10. Supporting research and innovation in the design and development of products to take into account the whole life-cycle so that they are recyclable, repairable, reusable and upgradeable, and of technologies and processes that minimise waste production; as well as in advanced recycling and remanufacturing technologies.

11. Using Best Available Techniques for waste treatment.

12. Economic incentives for regional and local authorities, in particular to promote waste prevention and intensify separate collection systems, avoiding support for landfill and incineration.

13. Public awareness campaigns, in particular on waste hierarchy, separate collection, waste prevention and reduction of littering, and inclusion of these issues in education and training.

14. Coordination systems, including by digital means, of all relevant public authorities involved in waste management.

15. Continuously promoting dialogue and cooperation between all stakeholders in waste management and encouraging voluntary agreements and waste reporting by companies.

ANNEX VI

Examples of waste prevention measures provided for in Article 14

Measures that may affect the waste generation framework conditions

1. Implementing planning measures or other economic instruments that promote the efficient use of resources.

2. Promoting training, research and development aimed at designing and developing cleaner and less wasteful products, technologies, processes and services, as well as the dissemination and use of the results of such research and development, all aimed at the transition towards a circular economy.

3. Developing meaningful and effective indicators of environmental pressures related to waste generation with a view to contributing to preventing waste generation at all levels, from EU-wide product comparisons to interventions by local authorities or national measures.

Measures that may affect the design, production and distribution phase

4. Promoting eco-design (the systematic integration of environmental aspects into product design in order to improve the product's environmental performance throughout its life-cycle, and in particular its durability and repairability) and forest certification.

5. Providing information on waste prevention techniques with a view to facilitating the application of best available techniques by industry.

6. Organising the training of competent authorities with regard to the insertion of waste prevention requirements in authorisations issued under this Law and the consolidated text of the Integrated Pollution Prevention and Control Law.

7. Including measures to prevent the production of waste at facilities to which the consolidated text of the Integrated Pollution Prevention and Control Law does not apply. Where appropriate, these measures could include waste prevention assessments or plans.

8. Awareness raising campaigns or the provision of financial support, decision support or other types of business support. These measures are most likely to be particularly effective when they are targeted and tailored to small and medium-sized enterprises, and implemented through established business networks.

9. Using voluntary agreements, consumer/producer panels or sectoral negotiations in order for the relevant business or industrial sectors to establish their own waste prevention plans or targets, or to correct wasteful products or packaging.

10. Promoting accreditable environmental management plans, including EMAS and ISO 14001 standards.

Measures that may affect the consumption and use phase

11. Measures aimed at the substitution of single-use products where alternative reusable products are available.

12. Awareness-raising and information campaigns targeting the general public or a specific group of consumers.

13. Promoting eco-labels and accreditable forest certification schemes.

14. Agreements with industry, such as the use of product panels as in the Integrated Product Policy framework, or agreements with retailers on the availability of information on waste prevention and products with a lower environmental impact.

15. Incorporating environmental and waste prevention criteria in public sector and corporate procurement. With regard to public sector purchases, the aforementioned criteria may be included in the specifications or complementary contractual documentation, as selection or, where appropriate, award criteria, in accordance with the Handbook on Public Procurement with Environmental Criteria published by the Commission on 29th October 2004, with the Green Public Procurement Plan 2018-2025, and in accordance with Law 9/2017, of 8th November, on Public Sector Contracts.

16. Promoting the reuse of products or preparation for reuse of waste products, notably through educational, economic, logistical or other measures, such as support for and promotion of authorised collection and reuse centres and networks, especially in regions with high population density or where such centres and networks do not exist. Special attention shall be given to the promotion of social economy entities for the management of the centres. Repair and preparation for reuse networks may form part of vocational training programmes for the performance of these tasks.

17. Agreements with the hotel and catering sector, such as promoting the use of reusable packaging and offering customers the leftovers of their uneaten food, the integration of environmental and waste prevention criteria in the procurement of materials and services.

18. Measures to reduce the consumption of packaged products.

19. With regard to the generation of food waste, the inclusion of measures aimed at avoiding food waste and promoting responsible consumption, such as agreements with shops to minimise expired food, establishing guidelines for consumers, catering and canteen activities to make use of leftover food, creating ways of making use of leftovers in good condition through social initiatives (soup kitchens, food banks, etc.).

20. Promoting the responsible use of paper, the dematerialisation of information and the reuse of textbooks and reading materials.

21. Promoting the consumption of services or intangible goods through educational campaigns and/or agreements with social entities and local authorities.

22. Promoting the sale and consumption of bulk products to reduce the generation of packaging waste.

23. Encouraging the use of packaging made from renewable, recyclable and biodegradable raw materials such as paper, corrugated cardboard, solid cardboard and wood from waste.

24. Financial instruments, such as incentives for green purchasing or introducing a mandatory payment by consumers for a particular item or element of packaging that would normally have been supplied.

ANNEX VII

Content of the regional waste management plans

1. Minimum content of the plans:

a) The type, quantity and source of waste generated within the territory, the waste expected to be shipped to and from other Member States, and where possible to and from other autonomous communities and an assessment of the future evolution of waste streams, taking into account the expected impact of the measures established in the waste prevention programmes implemented pursuant to Article 14 of this Law, as well as measures linked to the development of Title II.

b) Existing major disposal and recovery facilities, including specific conditions for waste oils, hazardous waste, waste containing significant quantities of critical raw materials, or waste streams subject to specific EU legislation.

c) An assessment of the need for closure of existing waste facilities and of the need for additional waste facility infrastructure, pursuant to Article 9.

They shall also include an assessment of the investments and other financial means necessary to meet these needs, in particular for local authorities.

In addition, information on the sources of income available to offset operating and maintenance costs shall be included.

d) Information on measures to ensure that, from 2030 onwards, waste suitable for recycling or other recovery, in particular waste under local competence, is not accepted in landfills, with the exception of waste for which landfilling provides the best environmental outcome, pursuant to Article 8.

e) An assessment of existing waste collection systems, including the physical and territorial coverage of separate collection, indicating their quantity and quality, and measures to improve their operation, of the exemptions granted under Article 25.6, and of the need for new collection systems.

f) Information on location criteria for site identification and on the capacity of future disposal facilities or major recovery facilities. When determining these criteria, the climatic conditions of the area shall be taken into account to mitigate potential impacts from adverse weather events, such as flooding or landslides.

g) Waste management policies, including planned waste management technologies and methods, and the identification of waste posing specific management challenges.

h) Measures to combat and prevent all forms of littering and to clean up all types of littering.

i) Appropriate qualitative or quantitative indicators and targets, in particular on the quantity of waste generated, separate collection and treatment and on waste of local competence disposed of or subject to energy recovery.

2. Other elements that may be included in the plans, taking into account the geographical level and coverage of the planning area:

a) Organisational aspects related to waste management, including a description of the division of responsibilities between public and private operators involved in waste management.

b) An assessment of the usefulness and appropriateness of the use of economic instruments and other instruments to address different waste problems, taking into account the need to maintain the proper functioning of the domestic market.

c) Awareness-raising and information campaigns targeting the general public or a specific group of consumers.

d) Historically contaminated waste disposal sites and measures for their remediation.

ANNEX VII

Regulations on calculating target achievement

1. In accordance with Commission Implementing Decision (EU) 2019/1004, of 7th June 2019, establishing regulations on the calculation, verification and reporting of data on waste pursuant to Directive 2008/98/EC of the European Parliament and of the Council, of 19th November 2008, and repealing Commission Implementing Decision C(2012) 2384 and for the purpose of calculating whether the targets set forth in point 1 c), d) and e) of Article 26 have been achieved, the Ministry of Ecological Transition and Demographic Challenge shall calculate, based on the information provided by the autonomous communities, the weight of municipal waste generated and prepared for reuse or recycled in a given calendar year, in accordance with the following regulations:

a) The weight of municipal waste prepared for reuse shall be calculated to correspond to the weight of products or product components that have become municipal waste and

have undergone all necessary control, cleaning and repair operations to enable reuse without further sorting or treatment.

b) The weight of recycled municipal waste shall be calculated to correspond to the weight of waste which, having undergone all control, sorting and other preliminary operations necessary to remove waste materials not intended for further processing and to ensure high quality recycling, enters the recycling operation whereby the waste materials are actually transformed into products, materials or substances.

2. For the purposes of point 1, letter b), the weight of municipal waste shall be measured when the waste enters the recycling operation.

By way of exception to the first point, the weight of the recycled municipal waste may be measured when it leaves any sorting operation, provided that:

a) Such output waste is subsequently recycled.

b) The weight of materials or substances disposed of by other operations prior to the recycling operation and which are not subsequently recycled is not included in the weight of waste reported as recycled waste.

3. To ensure compliance with the conditions set out in point 1, letter b) and point 2, as well as the reliability and accuracy of the data, an effective system of quality control and traceability shall be established based on the information contained in the electronic Waste Information System, pursuant to Article 66. Furthermore, in collaboration with the autonomous communities, the Ministry for the Ecological Transition and the Demographic Challenge may establish technical specifications for quality requirements for sorted waste, or average loss rates for sorted waste for different types of waste and waste management practices respectively. Average loss rates shall only be used in cases in which reliable data cannot be obtained otherwise and shall be calculated based on calculation standards to be established by the EU.

4. The amount of biodegradable municipal waste that undergoes aerobic or anaerobic treatment may be counted as recycled if such treatment generates compost, digestate or other output with a similar amount of recycled content in relation to the input waste, which is to be used as a recycled product, material or substance. Where the output is used on land, it may be counted as recycled only if its use produces a benefit to agriculture or an ecological improvement.

From 1st January 2027, municipal bio-waste that undergoes aerobic or anaerobic treatment may be counted as recycled only if, pursuant to Article 25, it has been collected separately or separated at source.

5. The quantity of waste materials that have ceased to be waste as a result of a preparatory operation before being processed may be counted as recycled provided that these materials are destined for further processing into products, materials or substances to be used for the original purpose or for any other purpose. However, materials which cease to be waste in order to be used as fuels or other means to generate energy, or to be incinerated, used as landfill material or deposited in landfills cannot be counted towards the recycling targets.

6. Recycling of metals separated after incineration of municipal waste may be taken into account, provided that the recycled metals meet the quality criteria set out in Commission Implementing Decision (EU) 2019/1004, of 7th June 2019.

7. Waste collected in Spain and sent to another Member State for the purpose of preparation for reuse, recycling or use for landfilling in that Member State shall be counted towards the achievement of the targets only if the requirements of point 3 are met and if, in accordance with Regulation (EC) No. 1013/2006, the exporter can demonstrate that the waste shipment complies with the requirements of that Regulation and the treatment of the waste outside the Union has taken place under conditions broadly equivalent to the requirements of applicable EU environmental Law. Waste from other Member States that is treated in Spain shall not be counted in the calculation of targets.

8. Waste exported from Spain to be prepared for reuse or recycled outside the EU shall be counted towards the achievement of the targets only if the requirements of point 3 of this Annex are met and if, in accordance with Regulation (EC) No. 1013/2006 of the European Parliament and of the Council, of 14th June 2006, the exporter can demonstrate that the waste shipment complies with the requirements of that Regulation and the treatment of the waste outside the EU has taken place under conditions broadly equivalent to the requirements of applicable EU environmental Law.

ANNEX IX

Content of the authorisation application for waste collection and treatment facilities and managers

1. Content of the authorisation application for waste collection and treatment facilities:

a) Identification of the natural or legal person who owns the facility, including their VAT number.

b) Location of facilities in which waste treatment operations are to be carried out, identified by postal address and geographical coordinates, defined in accordance with Royal Decree 1071/2007, of 27th July, regulating the official geodetic reference system in Spain.

c) Presentation of the facility project with a detailed description of the facilities, its technical characteristics and any other characteristics applicable to the facility or to the site on which the treatment operations are to be carried out.

d) Types and quantities of waste that can be treated identified by LER codes for each type of treatment operation. For hazardous waste, information on its hazardous characteristics.

e) Detailed description of the waste treatment activities intended to be carried out at the facility, indicating the types of operations foreseen to be carried out, according to the codes set forth in Annexes II and III to this Law.

f) Types and quantities of waste identified by LER codes expected to be produced as a result of the planned treatment operations.

g) Facilities not included in the scope of application of the consolidated text of the Law on integrated pollution prevention and control must submit, along with the application for authorisation, the environmental impact study when so required by the state or regional regulations on environmental impact statements.

h) Declaration of having the financial means to cover the deposit, insurance or equivalent financial guarantee required in accordance with waste regulations.

2. Content of the authorisation application for natural or legal persons carrying out waste collection and treatment operations:

a) Identification of the natural or legal person requesting to carry out the waste treatment activity, including their tax identification number.

b) Types and quantities of waste intended to be treated identified by LER codes and if necessary for each type of operation. For hazardous waste, information on the hazardous characteristics.

c) Detailed description of the waste treatment activities intended to be carried out at the facility, indicating the types of operations foreseen to be carried out, according to the codes set forth in Annexes II and III to this Law.

d) Types and quantities of waste identified by LER codes expected to be produced as a result of the planned treatment operations.

e) Methods to be used for each type of processing operation, the safety and precautionary measures and the supervision and control operations foreseen.

f) Technical capacity to carry out the treatment operations foreseen in the facility, including details of the equipment, means and staff available.

g) Declaration of having the financial means to cover the deposit, insurance or equivalent financial guarantee required in accordance with waste regulations.

ANNEX X

Content of the authorisation for waste collection and treatment facilities and managers

1. Content of the authorisation for facilities in which waste collection and treatment operations are to be carried out:

a) Identification of the natural or legal person who owns the facility, including their VAT number.

b) Location of facilities in which waste treatment operations are to be carried out, identified by postal address and geographical coordinates, defined in accordance with Royal Decree 1071/2007, of 27th July, regulating the official geodetic reference system in Spain.

c) Types and quantities of waste that can be treated identified by LER codes for each type of treatment operation authorised. For hazardous waste, information on the hazardous characteristics.

d) Authorised treatment operations identified according to the codes set forth in Annexes II and III to this Law.

e) Maximum waste treatment capacity of each operation carried out at the facility.

f) Types and quantities of waste identified by LER codes that are authorised to be produced as a result of treatment operations.

g) Provisions that may be necessary concerning the closure and subsequent maintenance of the facilities.

h) Date of authorisation and period of validity.

i) Other requirements relating to the waste treatment facility, including any deposits, insurance or financial guarantees required under waste legislation.

2. Content of the authorisation for natural or legal persons to carry out waste collection and treatment operations:

a) Identification of the natural or legal person authorised to carry out the waste collection or treatment activity, including address or registered office and VAT number.

b) Type of waste for which the collection or treatment operation is authorised identified by LER codes.

c) Authorised treatment operations identified according to the codes set forth in Annexes II and III, indicating LER codes of the authorised waste for each operation.

d) In the case of collection operations, identification and characteristics of the vehicles used to carry out the collection of the indicated waste in appropriate conditions.

e) Type of waste identified by LER codes that is authorised to be produced as a result of treatment operations.

f) Date of authorisation and period of validity.

g) Environmental Identification number (*NIMA* in Spanish), where applicable.

h) Other requirements relating to the waste treatment facility, including any deposits, insurance or financial guarantees required under waste legislation.

ANNEX XI

Content of the notifications from producers and waste managers pursuant to Article 35

1. Content of notifications from waste-producing industries or activities:

a) Identification data of the company and its legal representative; including the company's VAT number.

b) Identification data of the production centre, including its location identified by postal address and geographical coordinates, defined in accordance with Royal Decree 1071/2007, of 27th July, and the Spanish National Code of Economic Activities (CNAE).

c) Estimated amount of waste expected to be produced annually.

d) Waste produced in each process identified pursuant to Article 6 and, where appropriate, characterised according to Annex I.

e) Storage conditions at the production site.

f) The waste treatment operations foreseen, the treatment contract with the manager of the waste treatment facility, if available, or, failing this, the producer's declaration of responsibility stating their commitment to conclude a treatment contract with the manager of the treatment facility.

g) Any other identification data necessary for the electronic submission of the notification.

2. Content of notifications from companies shipping waste on a professional basis:

a) Identification data of the company and its legal representative, including VAT number and Spanish National Code of Economic Activities (CNAE).

b) Content of the authorisation under the legislation in force on the shipment of goods.
c) Waste to be shipped and identified pursuant to Article 6.
d) Any other identification data necessary for the electronic submission of the notification.

3. Content of notifications to be submitted by dealers and brokers:

a) Identification data of the company and its legal representative; including the company's VAT number.
b) Description of the activities to be carried out.
c) Waste to be shipped and identified pursuant to Article 6.
d) In the case of dealers, documentary evidence of the positive value of the waste and, if they take physical possession of the waste, information on the storage facility. Information on the mechanism for documentary evidence to the original producer or other holder of the waste that the complete waste treatment operation has been carried out shall also be included.

4. Content of the notifications to be submitted by mobile facility managers in each autonomous community:

a) Identification details of the manager and their legal representative, including their VAT number and NIMA.
b) Identification data of the authorised mobile facility including its NIMA.
c) Location, identified by geographical coordinates, defined in accordance with Royal Decree 1071/2007, of 27th July, in which the treatment is to take place; date of start and end of treatment.
d) Type and quantity of waste to be treated, identified pursuant to Article 6.
e) Type, quantity and destination of the waste generated, identified pursuant to Article 6.
f) Any other identification data necessary for the electronic submission of the notification.

5. Content of the notification from the distribution logistics platforms shall be as follows:

a) Identification data of the company and its legal representative, address or registered office, including its VAT number.
b) Identification data of the distribution companies to which it provides waste storage services, address or registered office, including its VAT number.
c) Maximum storage capacity.
d) Type and estimated quantity of waste intended to be stored annually, identified pursuant to Article 6.
e) Storage conditions for different types of waste.
f) Any other information required by the regulations governing each waste stream.
g) Any other identification data necessary for the electronic submission of the notification.

6. Submission of the notification shall be accompanied by documentary evidence that equivalent bonds, insurance or financial guarantees required under the applicable regulations have been subscribed.

ANNEX XII

Minimum content of the notification of individual extended responsibility schemes

1. Identification data of the producer: registered office and VAT number. Indication of whether the producer is a manufacturer, importer or intra-community acquirer.
2. Identification (type and weight) of products it produces placed on the market annually and an estimation of the weight of waste it expects to generate identified according to LER code.
3. Description of the organisation of the product reuse system, including collection points, if applicable.

4. Description of the waste management organisation system, including collection points, estimation of the waste expected to be collected annually, by weight, by LER code and by autonomous community, as well as the percentages of preparation for reuse, recycling or other forms of recovery and disposal expected to be achieved.

5. Identification of the waste managers with whom cooperation is foreseen, indicating the management operations they carry out and their registration code in the waste production and management register.

6. Copy of the financial guarantee subscribed, if applicable.

7. Copies of waste management contracts and agreements concluded.

8. Details on how the activities are financed.

9. Territorial scope of action.

10. Procedure for the collection of data and provision of information to public administrations.

ANNEX XIII

Minimum content of the authorisation application for collective extended liability schemes

1. Identification of the legal form, registered office of the scheme, description of its functioning (internal operational regulations and decision-making process), description of the products and waste on which it acts as well as the geographical area of action, identification of the members, criteria for the incorporation of new product producers and description of the conditions for their incorporation.

2. Description of the measures for compliance with the obligations derived from the extended producer responsibility of the product, as established in the specific regulations. In case of organised management, it shall contain information and justification of the system of organisation of such management (collection points, identification of the managers, indication of the management operations to be carried out, among others).

3. Identification, where applicable, of the management company as well as the legal relationships and links established between this company and the collective extended liability scheme and its members.

4. Legal relationships and links or agreements to be established with public administrations, where appropriate, entities or companies with whom they sign waste management agreements or contracts in compliance with the obligations attributed to them or with other economic operators.

5. Description of the financing of the scheme: estimated income and expenditure. Where waste management entails an additional cost for producers and, where appropriate, for distributors, indication of the methods for calculating and assessing the amount of the fee covering the total cost of fulfilling the obligations assumed by the scheme, ensuring that it shall serve to finance the planned management, also indicating, where appropriate, the cost passed on to the product. Where appropriate, this quota shall be broken down by material, type or category, indicating, where applicable, the way in which financial contributions are modulated. The method of collection shall also be specified. The conditions and arrangements for revision of the quotas in relation to the evolution of the fulfilment of the obligations undertaken.

6. Where appropriate, proposal of the criteria for financing public systems.

7. Procedure for the collection of data from operators carrying out activities related to the exercise of the functions of the collective extended responsibility scheme and for the provision of information to public administrations, which must at least prove that it complies with the content set forth in Article 38 and the provisions of the implementing regulations for each waste stream, where applicable.

8. Estimated quantities of waste (kg and units) expected to be collected annually.

9. Planned percentages of preparation for reuse, recycling and recovery with corresponding deadlines and mechanisms for monitoring, performance control and verification of the degree of compliance.

ANNEX XIV

Reporting obligations for contaminated soil and voluntary decontaminations

Part A. Content of the contaminated soil or voluntary decontamination declaration

1. Location information.

a) Province.
b) Municipality.
c) Street/Place/Road.
d) Number/Kilometre.
e) Postcode.
f) UTM X-Y coordinates (specifying geodetic system ETRS 89 or REGCAN95 in the case of the Canary Islands, and time zone in both cases).
g) Property name.

2. Cadastral and registry information.

a) Cadastral reference of the property.
b) Volume, Book and Folio.
c) Property owner.
d) Property holder.

3. Land use.

a) Land classification: urban, developable, non-developable or similar categories in accordance with regional planning legislation.
b) Land classification: residential, industrial, other (specify).
c) Spanish National Code of Economic Activities (CNAE).

4. Information regarding soil contamination.

a) Contaminants detected (indicate one or more): volatile organic compounds, BTEX compounds, total petroleum hydrocarbons, organochlorine compounds, metals, others (specify).
b) Volume of contaminated soil (m^3).
c) Surface area of contaminated soil (m^2).

5. Information regarding decontamination.

a) Type of decontamination (indicate one or more): vapour extraction, excavation and treatment in situ or ex situ (indicate type of treatment), excavation and disposal, pumping and treatment of water or non-aqueous free phases, other (specify).
b) Volume of contaminated soil treated (m^3).
c) Volume of contaminated soil extracted and treated (m^3).
d) Duration of monitoring plan (months).
e) Budgeted cost of decontamination works (euros).
f) Budgeted cost of monitoring plan (euros).

6. Administrative Data (only for contaminated soil declarations).

a) Date of resolution of the contaminated soil declaration.
b) Date of resolution of declassification as contaminated soil.
c) Individual obliged to carry out decontamination work.

Part B. Reporting obligations regarding soil contamination

a) Information on the quantity and evolution of the Progress Reports, in application of the regulations determined by the Spanish Government.

b) Contaminated soil proceedings: resolved proceedings, decontamination and remediation actions implemented, decontamination and remediation actions underway or about to start, and proceedings in progress.

c) Actions and investments in soil pollution prevention: regional action plan, preventive measures, public information measures, complementary actions in resolutions, studies and methodological guides, investments and financing mechanisms.

ANNEX XV

Information required in the annual report referred to in Article 65

<table>
<tr><td colspan="7">Company environmental id. no (NIMA):</td></tr>
<tr><td colspan="7">Treatment operation:</td></tr>
<tr><td colspan="7">Year:</td></tr>
<tr><td colspan="3">Input:</td><td colspan="4">Output:</td></tr>
<tr><td rowspan="2">Waste (1)</td><td rowspan="2">Quantity (2)</td><td rowspan="2">Source (4)</td><td rowspan="2">Treatment waste/materials (1)</td><td rowspan="2">Quantity (2)</td><td colspan="2">Destination (5)</td></tr>
<tr><td>Operation (3)</td><td>Company</td></tr>
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<tr><td colspan="7">Waste in storage as of 31st December:</td></tr>
<tr><td colspan="3">Waste (1)</td><td colspan="4">Quantity (2)</td></tr>
<tr><td colspan="3"></td><td colspan="4"></td></tr>
</table>

(1) Waste must be identified pursuant to Article 6. In the ‘material’ column, treated waste that has reached end-of-waste status must be indicated.

(2) Quantities must be expressed in tonnes.

(3) Treatment operations must be identified by means of the codes set forth in Annexes II and III to this Law.

(4) Identification of the company or entity from which the waste originates, including the NIMA when they are registered in the waste production and management register; or if applicable, indicating "individuals" as the origin.

(5) Indication of the destination of the treatment waste or materials, including the operation for which it is destined, and identifying the NIMA of the treatment facility at which the waste is treated. In the case of waste that has reached end-of-waste status, the recipient company must be indicated, in accordance with the declaration of conformity required in the corresponding ministerial order.

ANNEX XVI

Sample collection and analysis

1. Producers' and managers' facilities must have the necessary devices, registers, catch basins and other relevant equipment to enable representative measurements and sampling to be taken.

2. Samples shall be taken in such a way as to ensure their representativeness and in sufficient quantity to enable three equal portions to be separated for the operations to be carried out in the laboratory.

Sampling shall be carried out in accordance with UNE-EN 14899:2007 (Characterisation of waste. Sampling of waste materials. Framework for the preparation and application of a sampling plan), and taking into account the Technical Reports of the UNE-CEN/TR 15310 series, or any standards that replace them. Analyses of contaminants shall be carried out in accordance with existing CEN Standards.

3. A record shall be made of the sampling, which shall include at least the following information:

a) Facility identification data.
b) Facility representative's identification data.
c) Inspection staff's identification data.
d) Sample data (date, time of sampling, description, location of sampling point(s), etc.).
e) Analytical parameters to be determined.
f) Shipping and storage conditions.

4. They shall be placed in containers suitably sealed to prevent tampering and labelled. The labels shall indicate:

a) Serial number.
b) Description of the subject matter.
c) Exact location of sampling.
d) Date and time of sampling.
e) Names and signatures of the Inspector and of the person responsible for the facility being inspected.
f) Parameters to be determined.

5. Of the three portions referred to in point 1, one shall be kept by the producer or manager, one shall be handed over by the inspector to an accredited laboratory for analysis and one shall be kept by the administration which performed the inspection.

6. Once the analysis has been performed, the accredited laboratory shall make three copies, two of which shall be sent to the body of the administration that provided the sample, which shall keep one of the copies on file and send a second copy to the producer or manager. The third copy and the portion of the sample remaining in the possession of the administration shall remain in the laboratory to be provided, if necessary, to the judicial authority.

7. If the holder of the waste analysed disagrees with the results of the analysis, a new analysis shall be carried out by another accredited laboratory, the result of which shall be definitive and the cost of which shall be borne by the holder themselves. Disagreement must be expressed by the holder of the waste analysed to the competent body which ordered the analysis within one month following the date of receipt of notification of the result of the analysis.