



# Invoice Information

**Royal Decree 1055/2022 - Article 23:** General scope of producers' financial contribution to extended producer responsibility systems.

### Since when?

Since 1998 for household packaging and from 2025 for commercial and industrial packaging.

### What does it consist of?

Indicate on the invoice how much has been contributed to the PRO for the packaging of products appearing on the invoice and add the Product Producer Registration Number (RPP) to all commercial documentation.

### Requirement Objective

Facilitate control and monitoring of financial obligations; if not stated on the invoice, unless proven otherwise, the contribution will be considered unpaid.

The relevant point is that the contribution to the EPR System (PRO) for the packaging used to commercialize the products indicated on the invoice appears.

## VAT on the invoice

The contribution to the PRO systems has a tax rate of 10%, it is deductible input VAT. Since the contribution will be part of the cost integrated into the net amount of the products, the corresponding VAT will be applied to that final price. That is, the company pays the contribution to the system with 10% VAT, which is deducted, and then must integrate that cost into its price, which will be taxed with the VAT corresponding to the product being commercialized.

### When is VAT reflected on the invoice?:

- If it is in the body of the invoice, it will appear as part of the taxable base to which VAT will then be applied.
- If it is outside the body of the invoice, the contribution amount without VAT will be indicated (which will be an additional cost included in the taxable base).

# Practical examples of invoices:

01

In this example, a legend is added at the end of the invoice detailing the total contribution.

CONTRIBUCIÓN ENVASES TOTAL A PIE DE FACTURA			
DESCRIPCIÓN PRODUCTO	PRECIO UNITARIO	Nº UNIDADES	TOTAL
Producto 1	7,2	470	3.384,00
Producto 2	6,25	200	1.250,00
Base imponible			4.634,00
IVA 21 %			973,14
TOTAL FACTURA			5.607,14

La contribución al SCRAP por los envases de esta factura es de 39

02

In this example, the PRO contribution is detailed in the body of the invoice, including the cost per unit of packaging.

CONTRIBUCIÓN DE ENVASES EN EL CUERPO DE LA FACTURA			
DESCRIPCIÓN PRODUCTO	PRECIO UNITARIO	Nº UNIDADES	TOTAL
Producto 1	7,2	470	3.384,00
Contribución unitaria del envase (0,02)			
Producto 2	6,25	200	1.250,00
Contribución unitaria del envase (0,04)			
Base imponible			4.634,00
IVA 21 %			973,14
TOTAL FACTURA			5.607,14

03

In the third example, the packaging contribution is detailed in the body of the invoice, broken down by unit and multiplied by the total number of units.

CONTRIBUCIÓN DE ENVASES EN EL CUERPO DE LA FACTURA			
DESCRIPCIÓN PRODUCTO	PRECIO UNITARIO	Nº UNIDADES	TOTAL
Producto 1	7,18	470	3.373,66
Contribución envases	0,02	470	10,34
Producto 2	6,21	200	1.242,34
Contribución envases	0,04	200	7,66
Base imponible			4.634,00
IVA 21 %			973,14
TOTAL FACTURA			5.607,14

# Frequently asked questions:

## When should I detail the contribution on the invoice?

According to Art. 23.5 of Royal Decree 1055/2022, the PRO contribution must be included by the product producer in the first transaction in which the product is commercialized (it is not necessary to transfer it to the point of sale or final user as in the case of the RPP number).

## Which packaging category has this obligation?

The scope of the requirement includes flows of both household and commercial and industrial packaging.

## In which transactions should I add it?

It affects commercial transactions in which product ownership is transferred.

## What is the obligation regarding how to detail it?

The Royal Decree does not explain how to detail it; it can be done grouped or product by product. It is mandatory product by product: only at the customer's request, or if it is more convenient for the producer.

### Is it mandatory to detail by material and typology?

NO, it is not mandatory by material, typology, or packaging element.

### Is it mandatory to detail the entire contribution to the system?

NO, it is not necessary to indicate the total PRO contribution made by the company, only the specific contribution of the products listed on the invoice.

### Is it mandatory to detail by PRO?

No, if they are in several PROs, it is not mandatory to break down by PRO.

### How should I reflect it on the invoice?

The text to indicate on the invoice is not regulated; it only needs to refer to the PRO contribution. For example: "The PRO contribution for the packaging on this invoice is..."

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For any questions or comments, please contact us via [info@procircular.es](mailto:info@procircular.es), or your account manager, or through our website: [www.procircular.es](http://www.procircular.es)

Sincerely,

Procircular team

