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# The single use packaging tax in the city of Tübingen

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# Tübingen

90.000 inhabitants  
27.000 university students  
30 km south of Stuttgart



# Why a local tax on single-use packages?

- Increasing amounts of disposable packagings in public spaces
- Annual costs of 700.000 € for disposal
- Create an incentive to use reusable packagings
- No regulation / incentive on the national level
- Ressource protection = Climate protection



# How does it work?

- 0,50 € on every single-use food package
- 0,50 € on every single-use drink package
- 0,20 € on single-use cutlery

## No tax if:

- Reusable packing is used (e.g. as part of a deposit system)
- Food/drink are not consumed promptly (due to legal reasons)



Hier gilt die  
**Verpackungssteuer**

Ab 1. Januar 2022 müssen Betriebe die Steuer für Einwegverpackungen, -geschirr und -besteck zahlen.

 Deshalb:  
Steuer vermeiden,  
Mehrweg nutzen!

 Tübingen  
Universitätsstadt

[www.tuebingen.de/verpackungssteuer](http://www.tuebingen.de/verpackungssteuer)

# How does it work?

- It is a local excise tax, i.e. a tax on the consumption of a produced good
- The consumption of the package is taxed
- The tax is payed by the owners of the business, who may or may not forward it to their customers

# How does it work?

- Roughly 330 businesses affected
- Revenue ist expected to amount to several hundred thousand Euros.
- 1,5 full-time positions in the tax department needed for tax collection

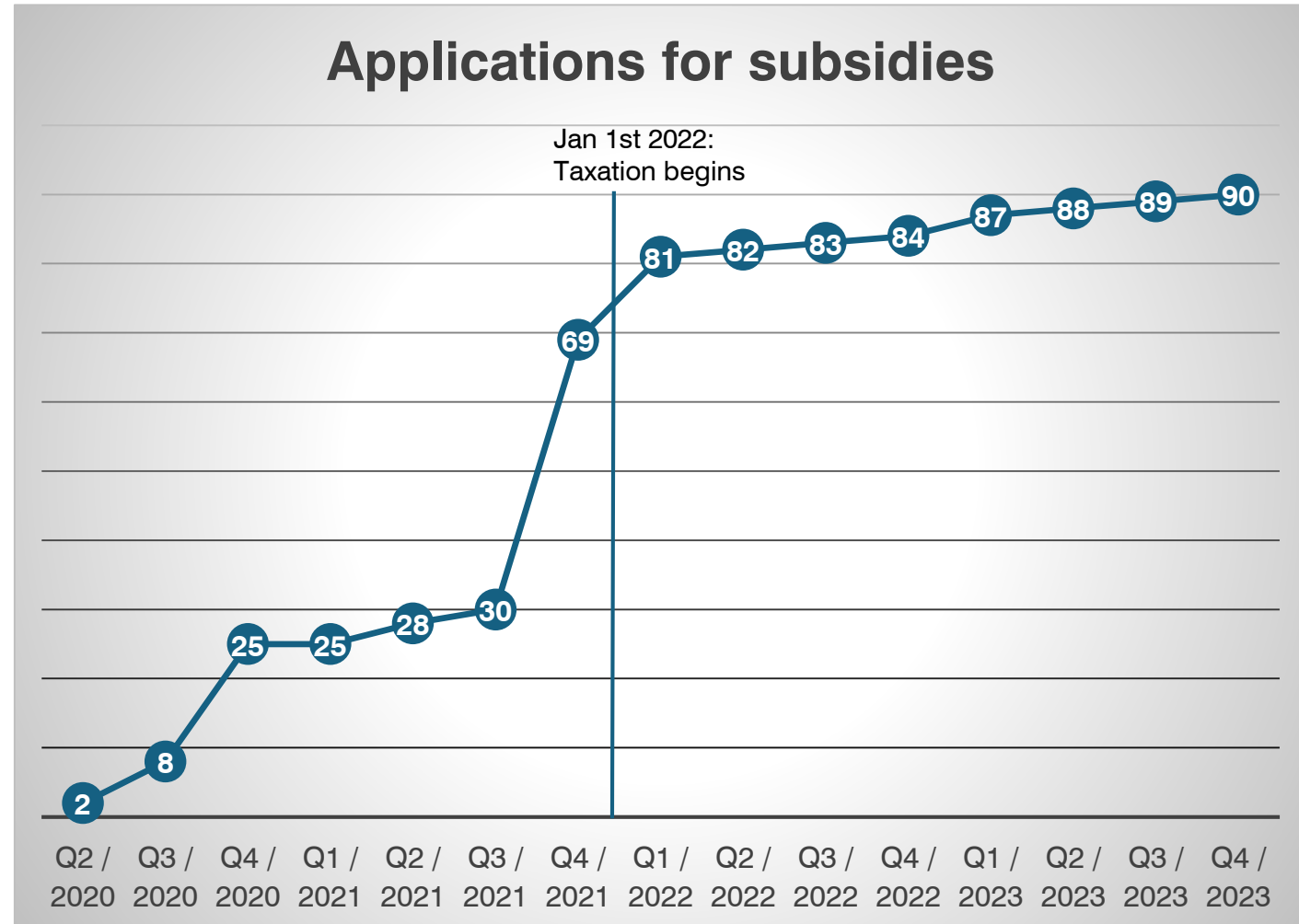
# We support alternatives!

- Subsidy programme for businesses transitioning to reusable packages
  - 500 € for packages (per shop)
  - 1000 € for dishwashers (per shop)
- 108 businesses have been subsidized since 2020
- Three fairs for reusable packages
  - Connecting local business with companies offering reusable packaging



# We support alternatives!

- Tax is a catalyst for the usage of reusable packages
- 53.000 € in subsidies have been disbursed to local businesses so far
- 170 businesses offering reusable packagings



# Does it work?

- Visibly less trash in and around public trash bins
- Much more people using reusable packages
- Many local businesses completely phased out single-use packagings for food and drinks

# Lawsuit

- Lawsuit by local McDonald's franchise holder
  - Court of first Instance decided in favour of McDonald's in March 2022
  - Tübingen appealed at the next level of court, which decided in favor of the City of Tübingen in May 2023
- March 2022 to May 2023:
  - Decrease in the usage of reusable packages by shops
  - Complaints by shop owners and customers because tax was kept in effect by decision of city council
- Sept 2023: McDonalds appealed at supreme court. (Pending)

# Looking ahead

- Tax collecting for 2022 started in fall of 2023
  - Revenue estimated at 700.000 – 800.000 € / a
- Additional information and counseling of local businesses necessary regarding taxation process
- More and more cities ask for information about the tax and think about implementing similar taxes

# Thank you for your attention!

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