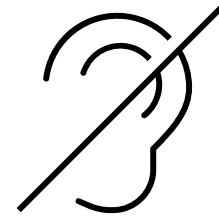


**THE PROPOSED TAX ON THE SPECIAL USE
OF PUBLIC SPACE BY LARGE POSTAL
OPERATORS FOR THE DISTRIBUTION OF
ELECTRONIC COMMERCE**
(BUSINESS TO CONSUMER, B2C)

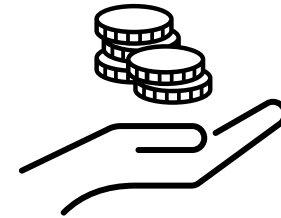


**Ajuntament
de Barcelona**

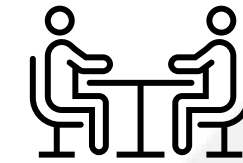
1. Framework



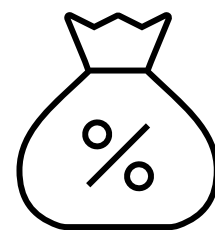
Negative impact
of B2C distribution



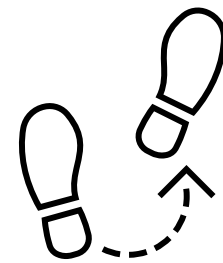
Imbalance of
competition between
economic sectors



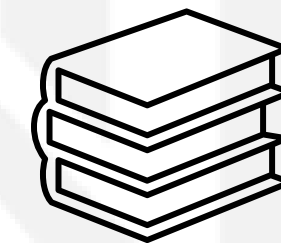
Catalan Parliament
have called for
municipalities to
impose a tax



The proposed tax is
the only one that is in
line with the current
legal system



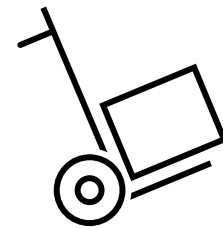
First step in an
international context



Study commissioned
from UC3M

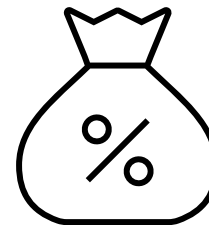
2. Proposal

Passive subject



- Postal service providers
- Doing B2C distribution
- With a turnover of more than €1M from deliveries in Barcelona.

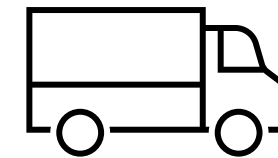
Taxable event



Use of public space for doing B2C distribution

*Except deliveries to collection points

Quote



All types of loading and unloading vehicle doing B2C distribution

*Except sustainable vehicles using micro-hub

Operative

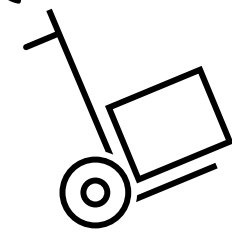


Self-assessment obligation and communication of the data



Municipal register of collection points is planned

3. Quantification of the tax



Postal service providers

Spain

Total turnover per postal service provider 23M€

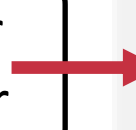


Proportional VAT collected for Barcelona → 4,24%

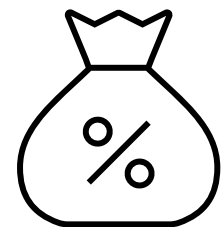


Barcelona

Turnover min 1M€ per postal service provider



Total: 200M€/year



Total economic impact

Regulated public spaces in Barcelona:

Mean price : 6244,5€/(year·space)

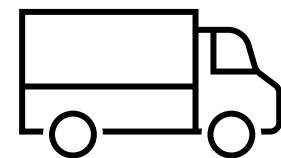


Loading and unloading areas in 2020: 8.298
Principle of prudent judgement : 5%



Economic impact of these spaces (minimum):

2.590.725 €/year



Economic impact for postal service providers

Tax base = gross receipts invoiced in Barcelona for individual distribution

Payable base= tax base - revenue invoiced from collection points deliveries

Tax liability= 1,25% x Payable base

$$\approx \frac{2.590.725 \text{ €/year}}{200\text{M€/year}}$$



**Ajuntament
de Barcelona**