



# NWFP Taxation in Spain

## “Mushrooms and truffles”

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## Non Wood Forest Products CyL (NWFP)

Like **pine nuts** (from *Pinus pinea*)

8.000 Tm. and 8 mill.€



  
**Junta de  
Castilla y León**

**chestnuts** (from *Castanea sativa*)

**natural resin** (from *Pinus pinaster*)

**mushrooms** (several species)

10.000 Tm. and 10 mill.€



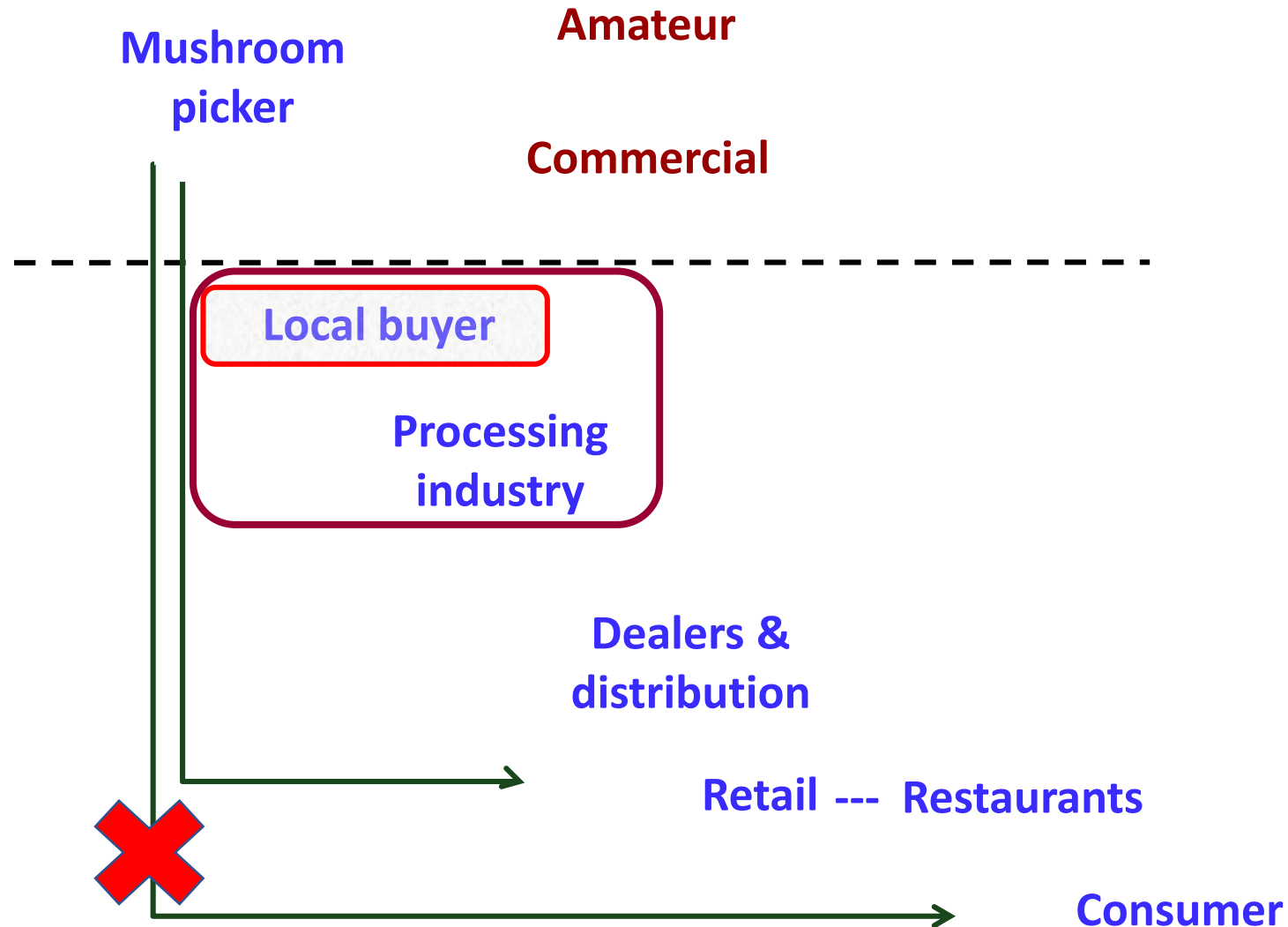
10.000 Tm. and 10 mill.€

2.500 Tm. and 13 mill.€



# A sectorial approach of the food value chain of wild mushrooms

Forest owner



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## What type of market do we want?



<http://blog.crisolar.es/?p=4804>



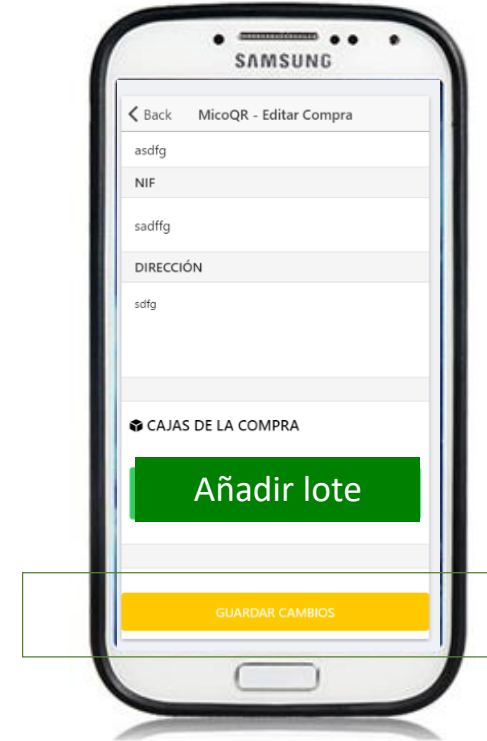


## Entrepreneurs are the key link to define the market





But they need efficient instruments  
to register their purchases





## Questions to consider

regarding “wild products collection”

- |   |  |
|---|--|
| 1.-Type of activity:                    | Agricultural or not                                |
| 2.-Role of the collector:               | Amateur or commercial                              |
| 3.-“Professionality”:                   | The question of complementary activities           |
| 4.-Economic subject:                    | Self-employed or hired                             |
| 5.-Taxes & Social contributions         |  |
| 6.-Compatibility with social subsidies: | <del>Unemployment</del> , retirement, studies, etc |



## Legal duties:

1.-Identification

2.-Registration

for taxation and labor purposes

3.-Tax contribution

VAT, income

4.-Labor or social contribution

5.-Tax declarations

*Who should do it? Seller or buyer?*





## Other considerations:

1.-We need the market to work

2.-We want these marginal activities to be maintained

*They are very relevant in rural areas and for old and unemployed people*

3.-Enterprises should be responsible for all tax declarations

4.-Labor registration makes no sense *and it would prevent economic activity*

5.-Income thresholds should be established

to differentiate amateur from commercial and occasional from professional

6.-Licence refers to the activity. Permit refers to the access to resources

# MUSHROOMS

Regulation	Collectors		Farmer (forest management)	
	Recreational	Professional	Recreational	Professional
Licence (YES or NO)	No			
Permit (YES or NO)	Yes. It depends on the regions. <i>To be explained</i>			
Cost of <b>permits</b>	1 to 10	20 to 300	Does not apply	
Limitation (kg) per day	Up to 5	50 or none	Does not apply	

# TRUFFLES

Regulation	Pickers		Farmer (forest management)	
	Recreational	Professional	Recreational	Professional
Permit (YES or NO)	Yes	Yes	They cultivate their plots => No	
Cost of <b>permits</b>	Does not apply	On auction	Does not apply	
Limit (kg) per day	Does not apply	Generally none	Does not apply	

# MUSHROOMS

## Taxation

	Collectors		Farmers ( <i>cultivation</i> )
	Recreational	Professional	Professional
VAT exemption thresholds (see Dir. 112/2006 art. 285 & 287)	None		None
VAT rate for fresh products (state law)	None ( <i>explain</i> )	21	10% (12 to recover)
Income tax in special regimes (state law)	Depends on their income* (0 to 45%)		Depends on their income (10-20%)
Income tax in ordinary regime (state law)			
Social security duties	No registration**	50 to 250 €/month***	50 to 250 €/month ( <i>for self-employed</i> )

\*\*\* On a daily base

\* A general retention of 10% has been proposed

\*\* An income threshold of the minimum monthly wage has been proposed, on a yearly or seasonal consideration: 1.500 €

# TRUFFLES

## Taxation

	Collectors		Farmer (cultivation)	
	Recreational	Professional	Recreational	Professional
VAT exemption thresholds (see Dir. 112/2006 art. 285 & 287)	Like for mushrooms <i>(Very little activity)</i>		None	
VAT rate for fresh products (state law)			10% (12 to recover)	
Income tax in special regimes (state law)			Depends on their income (10-20%)	
Income tax in ordinary regime (state law)				
Social security duties			50 to 250 €/month <i>(for self-employed)</i>	

Comment the case of **resin workers**, recognised as farmers (2015)

Comment the case of **hunting dog managers** (2014: recognition of a labor registration threshold)



## *(Personal)* Conclusions:

- 1.-The tax system is not working for wild products
- 2.- We need a national adapted fiscal and labor regulation
- 3.-Food traceability is not working for wild products across Europe
- 4.-EU Commission should clarify when pickers are to be registered
- 5.-Enterprises should be responsible for all tax declarations
- 6.-Labor registration has to consider complementary activities
- 7.-Income thresholds should be established
- 8.-European VAT regulation has to be adapted *to allow reversal of the taxpayer*



# Grazie mille !

## Thanks a lot

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