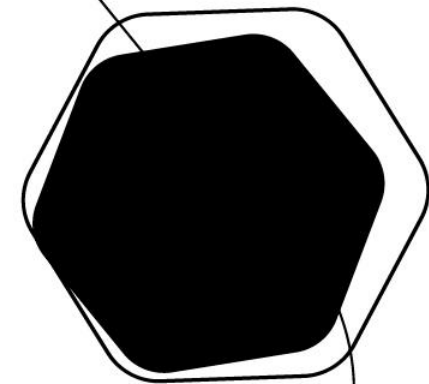


GENERAL DIRECTORATE OF RISK PREVENTION

Marie-Claire LHENRY

Taxes on pesticides



Tax on plant protection products

Paid every year annually by the holder of a valid authorization for **marketing plant production products**, on the base of on the **total amount**, excluding value-added tax, **of sales** made during the previous calendar year.

The **tax rate**, capped at 3.5% of turnover, is set by joint decree of the Ministers of Agriculture and the Budget. Since 2020, the rate has been set at **0.9% of turnover**.

The proceeds of approximately **4.5 million euros** are allocated:

- 1° To the **French National Agency** for Food, Environmental, and Occupational Health and Safety (ANSES), to finance the implementation of the plant protection vigilance system and to improve the consideration of damages directly related to the use of plant protection products;
- 2° To the **compensation fund** for victims of pesticide use

Diffuse pollution levy

Paid by **licensed distributors**, or purchasers of plant protection products or treated seeds if they purchase from a person not already liable (when they import the products).

The fee is based on the **quantity of active substances** contained in the products sold, with a rate set by regulation for each product class.

The yield of the fee (**188 millions euros** in 2023 for a quantity of 43549 tonnes of active substance) is allocated to finance the intervention programs of **water agencies**.

A contribution from water agencies helps finance the French Biodiversity Office, including €41 million for the Ecophyto Plan, which aims to reduce pesticide risks and use by 50% by 2030.