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## **Single Use Carrier Bags Charge Regulations (Northern Ireland) 2013 As amended by the Carrier Bags Act (Northern Ireland) 2014**

### **Brow Packaging Briefing Note**

#### **Regulations based on new rules from 19 January 2015**

#### **Background**

From 8 April 2013, the seller of a single use carrier bag, not for example Brow Packaging but the shop keeper who puts items into a bag to be taken home by the customer, who sells goods in Northern Ireland, has had to charge a levy of 5p on each single use carrier bag unless they were exempt (see below).

Legislation was passed on 15 January 2013 to bring this charge in from **Monday 8 April 2013**.

New legislation has been added to this in 2014 which comes into effect on the **19 January 2015**, which refers to Carrier Bags and removes the reference to single use. The new legislation also reduces the exemptions on reusable carrier bags costing below 20p.

Sellers of Goods "in the course of trade or business" who issue the bags will have to account for this charge to the Department of the Environment using an on line payment facility and keep records.

Sellers must take "Reasonable steps" to ensure they comply with the new rules, including training staff etc. The Department of Environment administers the levy and legislation.

Sellers can charge more than 5p if they want. If you charge 5p there is no VAT to pay. If you charge more than 5p, VAT is deemed to be inclusive in the price for the whole amount and you will also have to account for the VAT element on the whole amount and the levy (see Government website for examples).

Sellers must charge the 5p rather than simply absorb the 5p in order to change consumer behavior.

The Department of the Environment will tell retailers how to use the on line facility.

Retailers must keep records for 6 years. A penalty and fine structure is in existence. Be careful - if you get it wrong the fines can be severe!

As a packaging supplier, Brow Packaging, will only invoice you the cost of the bags, as currently occurs. You, as the seller, will have to charge customers the levy and account for it to government.

#### **Legislation and Caveat**

The detail of the legislation can be found on the government web site [www.nidirect.gov.uk](http://www.nidirect.gov.uk)

In the bottom right hand corner of this website click on "Waste & Recycling" within the Environment and Greener Living section. Then click on "Carrier Bag Levy" at the top of the next screen. This will give you full access to the Legislation.

**John C. Brow Ltd T/A Brow Packaging accepts no liability for action taken or information relied upon arising from our briefing summary given below. Customers should consult the full legislation before they decide whether they are liable under the regulations and as to whether they are entitled to any exemptions.**



### What counts as a Carrier Bag?

It applies to bags made of any material supplied or designed for the purpose of enabling goods to be taken away or delivered.....at a place where goods are sold.

In 2014, they have said they will re-examine biodegradable bags going forwards, as to exemption, but for now they remain non-exempt.

### General Carrier Bag Exemptions

Certain carrier bags will be exempt provided;

They are bags which are sold to customers for not less than 20p each (i.e. charge 20p or more);

“Multiple reuse plastic bags” that are issued as free replacements for a corresponding number of worn out multiple reuse plastic bags.

The definition of “multiple reuse plastic bags” means bags which-

- a) are made wholly or mainly from plastic;
- b) have either maximum dimensions of 404mm (15.90”) (both width and height) or a maximum dimension of 439mm (17.28”) (either width or height);
- c) are manufactured from material which is greater than 49 microns in thickness;
- d) are purchased by the customer; and
- e) When worn out are returnable to the seller from whom they were purchased to be replaced free of charge

The levy will apply to all new carrier bags with a retail price below 20p- regardless of whether they are single use or reusable and regardless of material from which they are made

(Bags for life in 2013 were not initially charged the 5p levy, but from 19 January 2015, they will be based on the above interpretation of the rules).

### Specific Use Exemptions

These are focused around Patient Confidentiality, hygiene, food safety and protection of both goods and consumers.

The main areas exempt are:

Takeaway bags for hot foods or hot drinks – goods must be consumed off the premise. Must contain at least one hot item so you could put cold items e.g. crisps in with the hot goods and be exempt.

#### Small bags of a certain size

**Paper** bags smaller than 175mm (6.9”) wide and 260mm (10.23 high) without gussets or handles e.g. for greetings cards

**Gusseted Paper** bags without handles smaller than 80mm (3.15”) wide and 155mm (6.10”) high and gusset width no more than 50mm (1.97”) and do not have a handle e.g. Pick and mix sweet bags or in a pharmacy, a bag for pain killers etc.

**Flat Plastic** Bags smaller than 125mm (4.92”) wide and 125mm (4.92”) high without handles or gussets e.g. holding screws from a hardware shop etc

#### Bags of a certain size used solely to contain packaged uncooked meat, poultry or fish or related products

These bags must also be smaller than  
205mm (8.07”) wide  
458mm (18.03”) high (inclusive of any handles)



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Gusset width of 125mm (4.92") if any

Bags of any size used solely to contain certain items listed in the Regulations

If it is used solely to contain one or more of the following unpackaged (i.e. wholly or partially unwrapped) items:

**Food for human or animal consumption** e.g. loose fruit, vegetables and bread and other baked goods.

.....we assume this would exempt plastic bags, sulphite and greaseproof bags, etc, for holding buns and cakes etc which are loose rather than pre packed in a plastic tray.

Loose seed, bulbs. Corns or rhizomes

Axes, knives, and knife or razor blades

Goods contaminated by soil - for examples vegetables or plot plants.

Items or appliances supplied under a NHS or private prescription or pharmacy medicine. If the goods are non prescription, or are not a Pharmacy medicine (Medicines Act 1968) and are placed in a bag bigger than the small size exemption provided above, then you will have to charge 5p.

Bags for airport security or used to purchase items in airports, planes, vehicles etc etc

Specialist Bags

Mail order dispatch or courier bags

For Live aquatic creatures

Gusseted liners to cover a box, crate or other similar container to allow goods to be taken away or delivered.

**Bakery Worked Example**

If you put buns (not pre wrapped in a tray for example) into a paper or polythene bag, the paper or polythene bag, regardless of the size is exempt as it contains unpackaged food for human consumption.

If you then put this paper or polythene bag into a vest type carrier, the vest type carrier will attract the 5p levy.

In time it is hoped customers will bring in their own reusable bag so that you don't have to use a vest type carrier.

**Summary**

Remember the cost of a carrier bag will be the normal purchase price from Brow Packaging plus, at the time you use the bag, a further 5p which you in turn recover from your customer so that the levy cost you nothing, except the administration costs. Hopefully, customers are now getting used to bringing in their own reusable bags and those that don't will have got used to the levy!

We realize this adds ongoing pressure, in various ways, to your business. We have made the government aware of this in several submissions. We will all have to watch and see if the government keeps the charge at the current 5p level, to encourage reuse, but at the same time not deterring shoppers from buying goods from you, if they forget to bring a reusable bag.

Brow Packaging continues to stock a range of reusable bags to facilitate the movement towards reuse. Other carrier bags will continue to be stocked as normal.

We hope this is a useful insight as to the current situation but please refer to the government website for further details.

Jamie Brow  
09 January 2015