STATUTORY RULES OF NORTHERN IRELAND

2013 No. 4

The Single Use Carrier Bags Charge Regulations (Northern Ireland) 2013

PART 1

Introduction

Citation and commencement

- **1.**—(1) These Regulations may be cited as the Single Use Carrier Bags Charge Regulations (Northern Ireland) 2013.
 - (2) These Regulations come into operation on 8th April 2013.

Interpretation

- 2.—(1) In these Regulations—
 - "the Administrator" means the Department of the Environment;
 - "the charge" means the full consideration received by a seller for [F1 carrier bags] which attract the requirement to charge;
 - "consideration" includes any chargeable VAT;
 - "the Department" means the Department of the Environment;
 - "discretionary requirement" has the meaning given in paragraph 12(3) of Schedule 6 to the Climate Change Act 2008;
 - "enforcement costs recovery notice" has the meaning given in regulation 16(1);
 - "fixed monetary penalty" has the meaning given in paragraph 10(3) of Schedule 6 to the Climate Change Act 2008;
 - "functions" includes powers and duties;
 - "late payment penalty" means any increase in an amount payable—
 - (a) as a fixed monetary penalty, by virtue of paragraph 10 of Schedule 2;
 - (b) as a variable monetary penalty, by virtue of paragraph 9 of Schedule 3;
 - (c) as a non-compliance penalty, by virtue of paragraph 8 of Schedule 4;
 - "net proceeds of the charge" means the proceeds of the charge less—
 - (a) any element of the charge in excess of [F225] pence;
 - (b) any amount of chargeable VAT in respect of the [F225] pence charge.
 - "non-compliance penalty notice" has the meaning given in paragraph 5(4) of Schedule 4;
 - "non-monetary discretionary requirement" has the meaning given in paragraph 12(4) of Schedule 6 to the Climate Change Act 2008;

"publicity notice" has the meaning given in paragraph 19(2) of Schedule 6 to the Climate Change Act 2008;

"record" means the information specified in regulation 9(3);

- (a) the period starting on the date on which these Regulations come into operation and ending on 5 April 2014;
- (b) thereafter, the period commencing 6 April in one year and ending on 5 April the following year; the first such period to commence 6 April 2014;

"variable monetary penalty" has the meaning given by paragraph 12(4) of Schedule 6 to the Climate Change Act 2008;

"VAT" has the meaning given in section 96 of the Value Added Tax Act 1994 M1.

(2) References to—

- (a) a notice of intent in relation to a fixed monetary penalty, are references to a notice of intent served under paragraph 3(1) of Schedule 2;
- (b) a final notice in relation to a fixed monetary penalty, are references to a final notice served under paragraph 6(5) of Schedule 2;
- (c) a notice of intent in relation to a discretionary requirement, are references to a notice of intent served under paragraph 3(1) of Schedule 3;
- (d) a final notice in relation to a discretionary requirement, are references to a final notice served under paragraph 5(6) of Schedule 3;
- (e) a notice of intent in relation to a non-compliance penalty, are references to a notice of intent served under paragraph 3(1) of Schedule 4.
- (3) References to [FI carrier bags] which attract the requirement to charge are references to those [FI carrier bags] to which regulation 6 applies.
 - F1 Words in Regulations (excl. regs. 1(1), 3) substituted (19.1.2015) by Carrier Bags Act (Northern Ireland) 2014 (c. 7), s. 9(3)(b) (6) (with s. 9(7))
 - Word in reg. 2(1) substituted (1.4.2022) by The Single Use Carrier Bags Charge (Amendment and Revocation) Regulations (Northern Ireland) 2022 (S.R. 2022/33), regs. 1, 3

Marginal Citations

M1 1994 c. 23; there are amendments to section 96 which are not relevant to these Regulations.

Meaning of "carrier bag"

[F33. In these Regulations "carrier bag" means a bag of any material supplied or designed for the purpose of enabling goods to be taken away or delivered.]

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F3 Reg. 3 substituted (19.1.2015) by Carrier Bags Act (Northern Ireland) 2014 (c. 7), s. 9(2)(6) (with s. 9(7))
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Meaning of "seller"

4.—(1) Subject to paragraph (2) "seller" means a person who in the course of trade or business sells goods from a place in Northern Ireland.

[&]quot;reporting year" means—

[&]quot;specified sum" has the meaning given in paragraph 4(2) of Schedule 2;

(2) Where a person (A) sells goods in A's capacity as an officer or employee of another person (B), then for the purposes of these Regulations B is the seller in those circumstances, and not A.

Administrator

- **5.**—(1) The Department shall administer the provision made by these Regulations.
- (2) The Department may appoint as authorised officers such persons as it considers necessary to administer provision made by these Regulations and may terminate any appointment made under this paragraph.

Changes to legislation:There are currently no known outstanding effects for the The Single Use Carrier Bags Charge Regulations (Northern Ireland) 2013, PART 1.