
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 161

The Single Use Carrier Bags
Charge (Scotland) Regulations 2014

PART 1

Introduction

Citation and commencement

1. These Regulations may be cited as the Single Use Carrier Bags Charge (Scotland) Regulations 2014 and come into force on 20th October 2014.

Interpretation

2. In these Regulations—

“the charge” means the minimum consideration that must be paid by virtue of regulation 6(2);

“consideration” includes any chargeable VAT;

“enforcement authority” is to be construed in accordance with regulation 5;

“handle” means—

(a) a handle which is attached to the main part of a carrier bag; or

(b) a handle—

(i) which is an integral part of the material from which the carrier bag is manufactured;
and

(ii) the top of which is higher than the main part of the bag;

“net proceeds raised by the charge” is to be construed in accordance with regulation 9;

“record” means the record of information as specified in regulation 10(1);

“reporting year” means the period beginning on—

(a) 20th October 2014 and ending on 6th April 2015;

(b) 7th April 2015 and ending on 6th April 2016; or

(c) 7th April in each subsequent year and ending on 6th April in the following year;

“single use carrier bag” means a carrier bag fitting a description in regulation 3(2), (3), (4) or (5);

“supplier” is to be construed in accordance with regulation 4; and

“VAT” has the meaning given in section 96 of the Value Added Tax Act 1994(1).

(1) 1994 c.23. There are amendments to section 96 which are not relevant to these Regulations.

Carrier bags to which the requirement to charge applies

3.—(1) The requirement to charge imposed by regulation 6 applies to a carrier bag fitting a description in paragraph (2), (3), (4) or (5).

(2) A carrier bag fits the description in this paragraph if—

- (a) it is a bag made wholly or mainly from paper (other than a small paper bag), natural starch or a plant-based material (other than cotton, flax, hemp, jute or sisal); and
- (b) the bag is not intended for multiple re-use.

(3) A carrier bag fits the description in this paragraph if it is a plastic bag (other than a small plastic bag) manufactured from material which is no more than 49 micrometres thick.

(4) A carrier bag fits the description in this paragraph if it is a plastic bag (other than a small plastic bag) that is—

- (a) no more than 404 millimetres wide;
- (b) no more than 404 millimetres high; or
- (c) no more than 439 millimetres wide and 439 millimetres high.

(5) A carrier bag fits the description in this paragraph if it is a plastic bag (other than a small plastic bag) that is not intended for multiple re-use.

(6) A carrier bag is intended for multiple reuse if—

- (a) it is purchased by the customer;
- (b) when worn out, it is returnable to the supplier to be replaced free of charge by another such bag; and
- (c) it is marked in a manner that shows that it is such a bag.

(7) In this regulation—

- (a) “plastic bag” means a carrier bag made wholly or mainly from plastic;
- (b) “small paper bag” means a carrier bag made wholly from paper which—
 - (i) does not have a gusset or a handle and is not more than 175 millimetres wide and 260 millimetres high; or
 - (ii) has a gusset no greater than 50 millimetres wide but does not have a handle and is not more than 80 millimetres wide and 155 millimetres high;
- (c) “small plastic bag” means a plastic bag that does not have a gusset or a handle and is not more than 125 millimetres wide and 125 millimetres high;
- (d) in determining whether a carrier bag fits a description in paragraph (2), (3), (4), or (5), the fact that the bag has a gusset is to be disregarded; and
- (e) in determining whether a carrier bag fits the description in paragraph (4), the difference between the overall height of the bag including any handle and the height of the main part of the bag is to be disregarded when calculating the height of the bag.

Suppliers to whom the requirement to charge applies

4.—(1) The requirement to charge imposed by regulation 6 applies to a supplier of goods in circumstances where that person, in the course of a trade or business, sells goods.

(2) Where a person (A) supplies goods in the capacity of A as an officer, employee or agent of another person (B), then B is the supplier of the goods and not A.

Enforcement authority

5. A local authority is the enforcement authority for the area of the authority for the purpose of these Regulations.