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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Single Use Carrier Bags Charge Regulations (Northern Ireland) 2013 (“the 2013 Regulations”).

Regulation 3 amends the definition of “net proceeds of the charge” in the 2013 Regulations which stipulates how net proceeds should be calculated, to reflect the new minimum price at which sellers are required to charge customers for each carrier bag supplied new.

Regulation 4 amends regulation 6 of the 2013 Regulations to increase the minimum price at which sellers are required to charge customers for each carrier bag supplied new from 5p to 25p.

Regulation 5 amends regulation 9 of the 2013 Regulations to reflect that a seller should keep a record of the amount received and the VAT payable by way of the new 25p element of the charge.

Regulation 6 amends Schedule 1 to the 2013 Regulations to amend the existing exemption on bags priced at 20p and above to bags priced at over £5 (“the threshold”). It also removes the existing exemptions on:

- bags for purchases on board ships, trains, aircraft, coaches or buses;
- bags for purchases within restricted areas in airports with the exception of sealed transit bags;
- gusseted liners.

Regulation 6 also removes three exemptions for a variety of smaller bags and introduces a new replacement exemption for bags up to one overall size and made of any material in order to simplify the process for consumers and retailers.

Regulation 6 also amends the definition of “supplementary prescriber”, “nurse independent prescriber”, “optometrist independent prescriber” and “pharmacist independent prescriber” to correct an error in the 2013 Regulations.

Regulation 7 revokes the Single Use Carrier Bags Charge (Amendment) Regulations (Northern Ireland) 2021.

An impact assessment on the effect of these Regulations was included as part of the policy consultation in June 2021 and is available on the Department’s website. A separate impact assessment has not been produced for these Regulations.