



STATUTORY INSTRUMENTS.

S.I. No. 343 of 2023



CIRCULAR ECONOMY (ENVIRONMENTAL LEVY) (PLASTIC BAG)
REGULATIONS 2023

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I, OSSIAN SMYTH, Minister of State at the Department of the Environment, Climate and Communications, in exercise of the powers conferred on me by section 11 of the Circular Economy and Miscellaneous Provisions Act 2022 (No. 26 of 2022) and the Environment, Climate and Communications (Delegation of Ministerial Functions) Order 2023 (S.I. No. 252 of 2023), and with the consent of the Government, hereby make the following Regulations:

Citation

1. These Regulations may be cited as the Circular Economy (Environmental Levy) (Plastic Bag) Regulations 2023.

Commencement

2. These Regulations shall come into operation on the 1st day of July 2023.

Interpretation

3. (1) In these Regulations -

“the Act” means the Circular Economy and Miscellaneous Provisions Act 2022 (No. 26 of 2022);

“the Act of 1996” means the Waste Management Act 1996 (No. 10 of 1996) as amended by the Waste Management (Amendment) Act 2001 (No. 36 of 2001) and by the Circular Economy and Miscellaneous Provisions Act 2022 (No. 26 of 2022);

“accounting period” means the period commencing on the 1st day of July, 2023 and ending on the last day of September, 2023 and thereafter each period of three months beginning on the first day of October, January, April or July;

“accountable person” means a person within the meaning of section 12(1) of the Act;

“Appeal Commissioners” has the meaning assigned to it by section 2 of the Finance (Tax Appeals) Act 2015 (No. 59 of 2015).

Imposition of environmental levy

4. (1) On and from the 1st day of July 2023 there shall be charged, levied and paid a levy (which shall be known as an ‘environmental levy’ and in these Regulations referred to as ‘the levy’) in respect of the supply to customers, at the point of sale to them of goods or products to be placed in the bags, or otherwise of plastic bags in or at any supermarket, service station or any other retail premises.

- (2) An accountable person shall be accountable for and liable to pay the levy.

Levy amount

5. The amount of the levy shall be 22 cent for each plastic bag.

Excepted bags

6. The following classes of plastic bags are excepted from the definition of a plastic bag -

- (a) plastic bags solely used to contain -
 - (i) fresh fish and fresh fish products,
 - (ii) fresh meat and fresh meat products, or
 - (iii) fresh poultry and fresh poultry products

provided that such bags are not greater in dimension than 225mm in width (exclusive of any gussets), by 345mm in depth (inclusive of any gussets), by 450mm in length, (inclusive of any handles);
- (b) plastic bags solely used to contain the products referred to in paragraph (a) where such products are contained in packaging, (including a bag), provided that such plastic bags are not greater in dimension than the dimensions referred to in paragraph (a);
- (c) plastic bags solely used to contain -
 - (i) fruit, nuts or vegetables,
 - (ii) confectionery,
 - (iii) dairy products,
 - (iv) cooked food, whether cold or hot, or
 - (v) ice

provided that such products are not otherwise contained in packaging and where such bags are not greater in dimension than the dimensions referred to in paragraph (a);
- (d) plastic bags used to contain goods or products sold -
 - (i) on board a ship or aircraft used for carrying passengers for reward, or
 - (ii) in an area of a port or airport to which intending passengers are denied access unless in possession of a valid ticket or boarding card, for the purposes of carrying the goods on board the ship or aircraft referred to in subparagraph (i);
- (e) plastic bags designed for re-use, which are used to contain goods or products and which are sold to customers for a sum of not less than 70 cent each.

Charging the levy and evidence of charging

7. An accountable person shall impose a charge equivalent to the amount of the levy on a customer in respect of the provision by him or her to the customer of a plastic bag, other than a plastic bag excepted under Regulation 6.

Itemisation of levy

8. Where a charge under Regulation 7 is imposed the charge shall be itemised on any invoice, receipt or docket issued to the customer.

Exclusion of employees

9. References in these Regulations to a person who supplies plastic bags do not include references to a person who supplies plastic bags in his or her capacity as an employee of another person but include references to a person whose employee supplies plastic bags in his or her capacity as such employee.

Collection authority

10. (1) The Minister hereby specifies that the Revenue Commissioners shall be the collection authority to whom the levy shall be payable.

(2) An accountable person shall pay the levy to the Revenue Commissioners in accordance with Regulation 11.

(3) The Minister hereby confers powers on the Revenue Commissioners to authorise officers of the Revenue Commissioners for the purposes of Regulation 18.

Returns and payment

11. (1) An accountable person or any person who has been required to do so by notice in writing from the Revenue Commissioners, shall, not later than the 19th day of the month following the end of an accounting period furnish to the Revenue Commissioners a full and true return in such form as may be specified by the Revenue Commissioners of the amount of the levy which became payable by him or her during the accounting period and he or she shall authorise the Revenue Commissioners to debit the amount payable, if any, from the account of that person in a financial institution indicated by that person on the return form.

(2) Notwithstanding the provisions of paragraph (1), the Revenue Commissioners may, from time to time, by notice in writing, authorise an accountable person to furnish to them within 19 days of the end of a period longer than an accounting period but not exceeding a year (hereinafter referred to as the specified period), a full and true return in such form as may be specified by the Revenue Commissioners of the amount of the levy which became payable by him or her during the specified period and he or she shall authorise the Revenue Commissioners to debit the amount payable, if any, from the account

of that person in a financial institution indicated by that person on the return form.

(3) The Revenue Commissioners may, by notice in writing, authorise two or more accountable persons who are closely bound by financial, economic or organisational links to submit one return in respect of the levy due by all such persons.

(4) An authorisation under paragraph (2) or (3) may be issued by the Revenue Commissioners subject to such conditions as they consider proper to ensure that there is no loss of levy and that the accountable persons will meet their obligations under the Regulations and such authorisations shall, in each case, take effect on the date specified in the notice of authorisation.

(5) The Revenue Commissioners may, by notice in writing to the accountable person or persons concerned, terminate an authorisation issued in accordance with paragraph (2) or (3) and the said termination shall take effect from the date specified in the notice of termination.

Records

12. (1) An accountable person shall keep in a permanent form a full and true record of -

- (a) the number of plastic bags, other than those excepted from the definition of plastic bag by reason of Regulation 6, in stock before the commencement of business on the 1st July, 2023,
- (b) the number of plastic bags excepted from the definition of plastic bag by reason of paragraphs (a), (b), (c) and (d) of Regulation 6, in stock before the commencement of business on the 1st July, 2023,
- (c) the number of plastic bags, other than those excepted from the definition of plastic bag by reason of Regulation 6, purchased or acquired by him or her in each accounting period,
- (d) the number of plastic bags excepted from the definition of plastic bag by reason of paragraphs (a), (b), (c) and (d) of Regulation 6, purchased or acquired by him or her in each accounting period,
- (e) the number of plastic bags, other than those excepted from the definition of plastic bag by reason of Regulation 6, supplied by him or her to customers in each accounting period.

(2) An accountable person shall retain the records referred to in paragraph (1), together with all other books and documents containing particulars on which the records are based, for a period of not less than six years.

Estimation in the case of non-payment

13. (1) If within the time specified in Regulation 11 a person, being an accountable person or a person who has been required to do so in writing by the Revenue Commissioners, fails to furnish a return in respect of any period, then without prejudice to any other action that may be taken, the Revenue

Commissioners may estimate the amount of levy payable by that person in respect of that period and serve notice on that person of the amount estimated: provided that where the Revenue Commissioners are satisfied that the amount so estimated is excessive, they may amend the amount so estimated by reducing it and serve notice on the person concerned of the revised amount estimated and such notice shall supersede any previous notice issued under this paragraph.

(2) Where a notice is served under paragraph (1) on a person, the following provisions shall apply:

- (a) a person who considers that he or she is not an accountable person may appeal to the Appeal Commissioners, in accordance with section 949I of the Taxes Consolidation Act 1997, within the period of 30 days after the date of notice, for a determination on whether he or she is an accountable person and the decision of the Appeal Commissioners shall be final and conclusive, but this is without prejudice to the provisions of Chapter 6 of Part 40A of the Taxes Consolidation Act 1997,
- (b) on the expiration of the said period, if no such claim is required to be referred, or, if such is required to be so referred, on final determination against the claim, the estimated levy shall be recoverable in the like manner and by the like proceedings as if the amount specified in the notice were the amount of levy which the person was liable to pay for the period referred to in the notice,
- (c) if, at any time after the service of the notice the person makes the return required under Regulation 11 and, pays the levy due, if any, together with any costs which may have been incurred in connection with the default, the notice shall stand discharged and any excess of levy which may have been paid shall be repaid.

(3) A notice given by the Revenue Commissioners under paragraph (1) may extend to two or more consecutive accounting periods.

Estimation in the case of underpayment

14. (1) Where the Revenue Commissioners have reason to believe that the total amount of levy payable by an accountable person in relation to any period, consisting of one accounting period or of two or more consecutive accounting periods, was greater than the total amount of levy (if any) paid by him or her in relation to that period, then, without prejudice to any other action which may be taken, they may make an estimate in one sum of the total amount of levy which in their opinion should have been paid in respect of the accounting period or periods comprised in such period and may serve a notice on the person specifying -

- (a) the total amount of levy so estimated,
- (b) the total amount of levy (if any) paid by the person in relation to the said period, and
- (c) the balance of levy remaining unpaid.

(2) Where notice is served on an accountable person under paragraph (1), the following provisions shall apply -

- (a) the person may, if he or she claims that the total amount of levy or the balance of levy remaining unpaid is excessive, on giving notice in writing to the Revenue Commissioners within the period of twenty-one days from the date of the service of the notice, appeal to the Appeal Commissioners,
- (b) on the expiration of the said period, if no notice of appeal is received or, if notice of appeal is received, on determination of the appeal by agreement or otherwise, the balance of levy remaining unpaid as specified in the notice or the amended balance of levy as determined in relation to the appeal shall become due and payable as if the levy were levy which the person was liable to pay for the accounting period during which the period of fourteen days from the date of the service of the notice under paragraph (1) expired or the appeal was determined by agreement or otherwise, whichever period is the later.

Proof of notice in relation to estimation

15. For the purposes of Regulations 13 and 14, where any officer of the Revenue Commissioners nominated by them for the purposes of Regulations 13 or 14, or any other officer of the Revenue Commissioners acting with the knowledge of the nominated officer causes, for the purposes of Regulations 13 or 14, to be issued, manually or by any electronic, photographic or other process, and to be served, a notice bearing the name of the nominated officer, the estimate to which the notice relates shall be deemed to have been made by the nominated officer.

Recovery

16. (1) Without prejudice to any other mode of recovery, the provisions of any enactment relating to the recovery of tax and the provisions of any rule of court so relating shall apply to the recovery of any levy payable as they apply in relation to the recovery of tax.

(2) In particular and without prejudice to the generality of paragraph (1), that paragraph applies the provisions of Chapter 1C of Part 42 and section 1002 of the Taxes Consolidation Act, 1997.

(3) In proceedings instituted for the recovery of any amount of levy –

- (a) a certificate signed by an officer of the Revenue Commissioners which certifies that a stated amount of levy is due and payable by the defendant shall be evidence, until the contrary is proved, that that amount is so due and payable, and
- (b) a certificate certifying as aforesaid and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed, until the contrary is

proved, to have been signed by an officer of the Revenue Commissioners.

(4) Subject to this Regulation, the rules of the court concerned for the time being applicable to civil proceedings shall apply to proceedings by virtue of this Regulation.

Appeals

17. Where, in accordance with these Regulations, an accountable person is required to make a return and account for environmental levy to the Revenue Commissioners, no appeal lies against an estimate raised in accordance with Regulation 15 until such time as the accountable person makes the return and pays or has paid the amount of the environmental levy payable on the basis of that return.

Powers of officers

18. (1) In this Regulation, “authorised officer” means an officer of the Revenue Commissioners authorised by them in writing to exercise the powers conferred by this Regulation.

(2) An accountable person or any person employed by the accountable person shall on request by an authorised officer produce all records, books and documents required to be retained under Regulation 12 and furnish the authorised officer with all reasonable assistance, including the provision of information and explanations in relation to the acquisition, supply, disposal and stocks held of plastic bags as may be required by the authorised officer.

(3) An authorised officer may, at all reasonable times, enter premises in which plastic bags in respect of which the levy is or was chargeable are reasonably believed by the officer to be kept and may inspect and carry out such search and investigation as such officer may consider to be proper and take particulars of –

- (a) any such plastic bags there found, or
- (b) any records, books or other documents there found and reasonably believed by the officer to relate to the acquisition and the supply of such plastic bags or, in the case of such information in a non-legible form (including such information in a computer), require the person in charge of such premises to produce it to the officer in a permanent legible form.

(4) An authorised officer may remove and retain all records, books and documents required to be retained under regulation 12 for such period as may be reasonable for their further examination or for the purposes of any proceedings in relation to the levy.

Obstruction

19. A person shall not resist, obstruct or impede an officer of the Revenue Commissioners in the exercise of a power conferred on that officer by Regulation 18.

Application of Section 14 of the Act of 1996 – avoidance of doubt

20. For the avoidance of doubt, it is hereby declared that the provisions of section 14 of the Act of 1996 shall apply in relation to these Regulations.

Information to be provided by distributors etc

21. (1) In this Regulation “authorised officer” means an officer of the Revenue Commissioners authorised by them in writing to exercise the powers conferred by this Regulation.

(2) A person who supplies plastic bags to a person who carries on the business of selling goods or products at any shop, supermarket, service station or other sales outlet and who has been required to do so by notice in writing from an authorised officer, shall, not later than one month after the receipt of such notice, advise the authorised officer in writing of -

- (a) the number of plastic bags not greater in dimension than 225mm in width (exclusive of any gussets), by 345mm in depth (inclusive of any gussets), by 450mm in length (inclusive of any handles), and
- (b) the number of plastic bags (other than the type referred to in paragraph (a) above or in paragraph (e) of Regulation 6)

supplied by him or her, during the accounting period or periods specified in the notice, to each accountable person specified in the notice and shall, on request by an authorised officer, produce to the authorised officer all records, books and documents retained by him or her in relation to such supplies.

Nomination of officers.

22. The Revenue Commissioners may nominate any officer of the Revenue Commissioners to perform any acts and discharge any functions authorised by these Regulations to be performed or discharged by the Revenue Commissioners.

GIVEN under my hand,
29 June, 2023.

OSSIAN SMYTH,
Minister of State at the Department of the Environment,
Climate and Communications.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation)

This Statutory Instrument replaces the Waste Management (Environmental Levy) (Plastic Bag) Regulations 2001 (S.I. No. 605 of 2001) as amended by the Waste Management (Environment Levy) (Plastic Bag) (Amendment) (No. 2) Regulations, 2007 (S.I. No. 167 of 2007) which are revoked by the commencement of Section 5 of the Circular Economy and Miscellaneous Provisions Act 2022 (No. 26 of 2022).

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