



Department of

**Agriculture, Environment
and Rural Affairs**

www.daera-ni.gov.uk

CARRIER BAG LEVY NI IMPORTANT INFORMATION. CHANGES ARE COMING 1 APRIL 2022.

WHAT HAS CHANGED? From 1 April 2022, the levy is 25p and applies to ALL carrier bags with a price point of £5 or less, regardless of the material they are made from. Download your poster to display prior to 1 April 2022 at: www.daera-ni.gov.uk/publications/carrier-bag-levy-ni-changes-are-coming

WHEN WILL THIS COME INTO EFFECT? 1 April 2022

WHAT BAGS DOES THE LEVY APPLY TO? The levy applies to ALL carrier bags made of any material, which have been designed to enable goods to be taken away at any time.

DOES THE LEVY APPLY TO HANDBAGS, BACKPACKS, LUNCH BAGS, MAKE-UP BAGS ETC.?
No. Given the primary purpose of these bags is not to enable goods to be taken away, the levy does not apply.

WHAT WAS THE LEVY PRIOR TO 1 APRIL 2022? Prior to 1 April 2022, the levy was 5p and applied to bags of any material priced below 20p.

WHY HAS THE LEVY CHANGED? It has changed to encourage a change in customer behaviour and encourage everyone to reuse bags.

WHO IS AFFECTED? Anyone who is a seller in NI and dispenses carrier bags of any material up to a price point of £5 or less will have to apply the levy of 25p. This money is then paid directly to the Department of Agriculture, Environment and Rural Affairs.

I HAVE NEVER PAID THE LEVY BEFORE, WHAT DO I DO? Contact the Carrier Bag Levy Team carrierbaglevy@daera-ni.gov.uk or 02877445026 to register on the online portal. You will only have to contact the team to register, following registration you will be able to access and manage your account online.

I USED TO PAY THE LEVY BUT NOW SUPPLY BAGS PRICED AT 20p OR ABOVE ONLY, WHAT SHOULD I DO? As the levy will now be applicable to ALL bags priced at £5 and less contact the Carrier Bag Levy Team carrierbaglevy@daera-ni.gov.uk or 02877445026 to update your details and ensure you can access the online portal. Following this initial contact, you will be able access and manage your account online.

HOW IS PAYMENT MADE? Payment is made online and can be via your debit or credit card, or by bank transfer.

HOW IS THE MONEY USED? The money is used exclusively to fund environmental projects within Northern Ireland. For more information, go to www.nidirect.gov.uk/articles/carrier-bag-levy or www.daera-ni.gov.uk/contacts/doe-environment-fund



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ARE THERE ANY CHANGES IN RELATION TO VAT?

No, VAT is not applicable on the levy where the charge for a bag is just the levy amount i.e. 25p. However if an additional charge is applied, then VAT is applicable on the full price.

WHERE CAN I GET MORE INFORMATION?

www.nidirect.gov.uk/baglevy

www.nidirect.gov.uk/articles/carrier-bag-levy

carrierbaglevy@daera-ni.gov.uk or 02877445026

EXEMPTIONS

Full details of all exemptions are included in the Single Use Carrier Bags Charge Regulations (Northern Ireland) 2013 at Schedule 1 but below is an explanation of the main areas including any changes from 1 April 2022:

HOT FOOD – is there still an exemption for hot food items?

There is no change to the regulations in respect of bags used to contain hot food.

Any bags used to contain hot food or drink are exempt and there is no levy on the bag used.

DELI – are all items provided at the deli counter exempt?

There is no change to the regulations in respect of bags used to contain hot food.

Any bags used to contain hot food or drink are exempt and there is no levy on the bag used. If a bag is provided to contain cold **unpackaged** items e.g. sandwiches, wraps etc. the levy is applicable.

BUTCHERY – I have a butcher counter, are there any exemptions which apply?

There is no change to the regulations in respect of bags used to contain certain meat/fish/poultry products.

Any bags used to contain **unpackaged** meat/fish/poultry products are exempt from the levy.

Bags used to contain **uncooked packaged** meat/fish/poultry products are exempt if the bags are no larger than 205 millimetres wide, 458 mm high (inclusive of handles) and a gusset no wider than 125 mm.



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LOOSE PRODUCTS – what about items supplied loose like fruit and veg, have there been any changes?

There is no change to the regulations in respect of bags used to contain some loose unpackaged products.

Bags used to contain **unpackaged** food for human or animal consumption are exempt from the levy.

CHEMIST/PHARMACIES – are bags used for prescription items still exempt from the levy?

Yes. Prescription medicines can still be supplied in a bag and the **initial bag** is exempt from the levy. The levy must still be applied for bags supplied for products which are not a prescribed medicine.

SIZES OF EXEMPTED BAGS – there were some exemptions based on the size of bags previously, do these still apply?

There were 3 different sizes of small bags used by retailers for a range of products which were previously exempt, but from 1 April 2022 there will be an exemption for bags with **no handle, made of any material and are no larger than 125 mm wide, 155 mm high and a gusset no larger than 50 mm.**

HOME DELIVERY - Is the levy applicable for all bags including home deliveries via specific retail vehicles or 3rd party providers?

Yes, the levy applies to any bags used solely to carry goods supplied by a seller for home delivery, unless the bag is used to contain hot food or drink.