

EXTRACTS (IRISH REGULATION)

S.I. No. 605/2001 - Waste Management (Environmental Levy) (Plastic Bag) Regulations, 2001

*Imposition of levy,
person liable, rate of
levy and exceptions.*

3. (1) On and from the 4th day of March 2002 there shall be charged, levied and paid a levy (which shall be known as an 'environmental levy' and is 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 shop, supermarket, service station or other sales outlet.

Levy amount.

4. The amount of the levy shall be 15 cent for each plastic bag.

Excepted bags

5. 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.

Records

11. (1) An accountable person shall keep in a permanent from 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 article 5, in stock before the commencement of business on the 4th day of March, 2002,

(b) the number of plastic bags excepted from the definition of plastic bag by reason of paragraphs (a), (b), (c) and (d) of article 5, in stock before the commencement of business on the 4th day of March, 2002,

(c) the number of plastic bags, other than those excepted from the definition of plastic bag by reason of article 5, 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 article 5, 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 article 5, supplied by him or her to customers in each accounting period.

(2). An accountable person shall retain the records referred to in sub-article (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.

12. (1) If within the time specified in article 10 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 sub-article.

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

- (a) the person may, if he or she claims that he or she is not an accountable person, by giving notice in writing to the Revenue Commissioners within the period of fourteen days from date of service of the notice, require the claim to be referred for decision of the Appeal Commissioners and their decision shall be final and conclusive,
- (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 article 10 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 sub-article (1) may extend to two or more consecutive accounting periods.