

[LEGAL NOTICE NO. 61]

ENVIRONMENT AND CLIMATE ADAPTATION LEVY ACT 2015

Environment and Climate Adaptation Levy (Plastic Bags) Regulations 2017

In exercise of the powers conferred on me by section 17 of the Environment and Climate Adaptation Levy Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Environment and Climate Adaptation Levy (Plastic Bags) Regulations 2017.

(2) These Regulations come into force on 1 August 2017.

Interpretation

2. In these Regulations, unless the context otherwise requires—

“accountable person” means the owner, manager, sole precedent partner and otherwise the person who is responsible for the daily management of a business;

“business” means a business as prescribed under regulation 3;

“cashier” means a person who, as part of his or her employment with a business, operates a register for the business; and

“register” means a point of sale invoicing device into which a cashier enters data for a transaction.

Business to which these Regulations apply

3. For the purposes of section 6(1) of the Act, a “business” means any business that utilises a register.

Collection of Environment and Climate Adaptation Levy on plastic bags

4.—(1) The Environment and Climate Adaptation Levy charged on plastic bags must be collected by a cashier at the point at which a plastic bag is provided by the business to a consumer.

(2) The accountable person must—

(a) ensure that the Environment and Climate Adaptation Levy is collected in accordance with subregulation (1);

- (b) ensure that the Environment and Climate Adaptation Levy collected under subregulation (1) is paid to the CEO before or on the last day of each month following the month in which the Environment and Climate Adaptation Levy is collected; and
- (c) provide together with such payment a report in respect of the month in which the Environment and Climate Adaptation Levy is collected, setting out the—
 - (i) number of plastic bags stocked by the business at the beginning of that month;
 - (ii) number of plastic bags provided to consumers in that month;
 - (iii) number of plastic bags remaining in the stock of the business at the end of that month; and
 - (iv) amount of Environment and Climate Adaptation Levy collected in that month.

(3) Notwithstanding subregulation (2), the CEO may, in any particular case, require that the Environment and Climate Adaptation Levy be paid within a period of less than one month.

(4) Pursuant to subregulation (3), the accountable person must—

- (a) not later than 14 days from the date the CEO requires, pay to the CEO the Environment and Climate Adaptation Levy collected at the time the CEO makes such a request; and
- (b) provide along with such payment a report containing the particulars contained in subregulation 2(c).

Consumer awareness

5.—(1) A business must display a notice informing consumers of the Environment and Climate Adaptation Levy charged on plastic bags.

(2) Pursuant to subregulation (1), the notice must be clearly legible and displayed in a conspicuous place.

Made this 1st day of August 2017.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy