ENVIRONMENTAL LEVY ON PLASTIC BAGS (SCOTLAND) BILL

EXPLANATORY NOTES

AND OTHER ACCOMPANYING DOCUMENTS

CONTENTS

1. The following documents are published to accompany the Environmental Levy on Plastic Bags (Scotland) Bill introduced in the Scottish Parliament on 17 June 2005:
   - Explanatory Notes;
   - a Financial Memorandum; and
   - the Presiding Officer’s Statement on legislative competence.

The Financial Memorandum and Presiding Officer’s statement are required under Rule 9.3 of the Parliament’s Standing Orders. A Policy Memorandum is printed separately as SP Bill 43 – PM.
EXPLANATORY NOTES

INTRODUCTION

2. These Explanatory Notes have been prepared by the Non-Executive Bills Unit on behalf of Mike Pringle, the member in charge of the Bill. They have been prepared in order to assist the reader of the Bill and to help inform debate on it. They do not form part of the Bill and have not been endorsed by the Parliament.

3. The Notes should be read in conjunction with the Bill. They are not, and are not meant to be, a comprehensive description of the Bill. So where a section or schedule, or a part of a section or schedule, does not seem to require any explanation or comment, none is given.

SUMMARY OF AND BACKGROUND TO THE BILL

4. The Bill aims to reduce the number of plastic bags in the waste stream as litter or in landfill site. It also aims to raise a general awareness of the environmental issues of reduce, recycling and reusing waste.

5. The Bill does this by:
   - placing a levy on specified plastic bags to be paid for by the customer;
   - requiring those who provide such plastic bags to pass the amount collected to the local authority in whose area they are operating;
   - requiring local authorities to enforce the collection of the levy;
   - ring fencing the money raised by the levy to be spent on environmental projects.

COMMENTARY ON SECTIONS

Section 1: The levy

6. Section 1 places a levy on plastic bags that are provided to customers other than those plastic bags exempted under section 2. A customer is defined as a person to whom goods are sold or supplied, whether or not for a price, in the course of business. This means that people attending careers fairs, exhibitions and other similar events would be considered to be customers and any plastic bags they were supplied with to carry goods would be subject to the levy.

7. Subsection (2) sets the amount of the levy at 10p per plastic bag. The subsection gives power to the Scottish Ministers to increase the amount of the levy subject to the prior approval of the Parliament as set out in section 17.
Section 2: Bags subject to the levy

8. Section 2 sets out which plastic bags are subject to the levy and which are not. By subsection (1) a plastic bag is to be regarded as a bag that is made wholly or in part of plastic. This would include bags made from other material such as paper if they have a plastic laminate coating.

9. Subsection (2) exempts certain bags, depending on type or usage, from the levy. Subsection (2)(a) exempts small bags, which is defined in subsection (3) as measuring no more than 300mm by 300mm when laid flat.

10. Subsection (2)(b) exempts bags used for packaging which are sealed before the goods are put on sale. Examples include bags used to contain pre-packed nails, dog food, toilet rolls, compost, frozen goods and cereals.

11. The exemption found in subsection (2)(c) is for plastic bags that are sold in rolls, bags or boxes with the expectation that the customer will be buying them to use elsewhere, for example rolls of black bin bags used for domestic or garden waste, rolls of pedal bin liners, nappy sacks and dog fouling bags.

12. Subsection (2)(d) exempts plastic bags that are issued by the supplier to the customer for the customer to fill with goods which will then be returned to the supplier. Examples include charity collection bags and money bags used by banks.

13. Subsection (2)(e) provides an exemption for plastic bags designed to be reused provided that they are sold to customers for at least 5 times the current amount of the levy.

14. Subsection (2)(f) provides an exemption for bags that are designed to be used for the disposal of waste. For example nappy sacks provided in the suppliers customer toilets or dog fouling bags provided by a supplier would be able to be used in or around the premises without the levy having to be charged.

15. Subsection (2)(g) exempts plastic bags used to contain goods that have been sold on board a ship, aircraft, train or bus. However plastic bags issued at ports or airports are not exempt from the provisions of the Bill.

16. Subsection (4) gives various powers to the Scottish Ministers to make orders altering some of the exemptions in subsection (2). Ministers may by order remove a category of bag from the exemptions in subsection (2) or reduce the dimensions of a small bag as defined in subsection (3). Power is also given to alter the multiplier governing the exemption for re-useable bags. This can be increased and reduced (but not to less than 3). Any such amendments require a draft instrument to be laid before and approved by the Parliament as set out in section 17.
Section 3: Charging the levy

17. Section 3 is concerned with the charging and remittance to the local authority of the levy. Subsection (1) places a requirement on the supplier, the person who provides the non-exempt plastic bag to a customer in the course of business, to charge the customer the levy. If an invoice or receipt is provided for the transaction then the amount of the levy charged to the customer must be itemised on the invoice or receipt. There is no requirement to issue an invoice or receipt if one would not normally have been issued.

18. Subsection (2) requires the supplier to remit to the local authority the amount of the levy collected. By virtue of subsection (3) the supplier may charge a higher amount than the amount set and retain any excess collected. Thus those who currently charge their customers for plastic bags can continue to do so provided they charge more than the levy. The amount of the levy will still require to be remitted to the local authority.

Section 4: Registration with local authority

19. Suppliers of plastic bags must be registered with the local authority in any area where bags are to be supplied. A supplier may therefore require to register with a number of local authorities if they have multiple premises or places of operation (such as markets etc).

20. Subsection (2) sets out the information that must be provided to the local authority on registration.

21. Subsection (3) gives powers to the Scottish Ministers to make further provision by regulations in relation to registration including the time and method of registration, the information to be supplied and the maintenance of the register. Regulations are subject to Parliamentary procedure which allows members of the Scottish Parliament to object to their passing, see section 17.

Section 5: Returns and payment

22. Section 5 provides for returns and payment. Subsection (1) requires returns to the local authority by each supplier of the number of non-exempt plastic bags that they have provided. Under subsection (2), the frequency of returns is determined by the local authority (subject to not more than one return being required per month). The local authority also has power under that subsection to determine the date and form of returns.

23. Subsection (3) allows a supplier with more than one premises in the local authority area to make a single return covering all premises only with the agreement of the local authority.

24. Subsection (4) provides that the levy collected must be paid, not less than monthly, over to the local authority at such times and frequencies as the local authorities decide.

25. Subsection (5) gives powers to the Scottish Ministers to make regulation regarding any further provisions they think are necessary in relation to the times and methods of payment.
Regulations are subject to Parliamentary procedure which allows members of the Scottish Parliament to object to their passing, see section 17.

Section 6: Record keeping

26. Section 6 sets out the records that suppliers must keep in relation to plastic bags. Subsection (1) places a requirement on the supplier to keep full and accurate records of the number of non-exempt plastic bags they supplied to customers throughout the period of the return. Records are required for each premises or location providing plastic bags and the amount of the levy received.

27. Subsection (3) requires the records and any supporting documents for example, invoices from suppliers and till receipts to customers to be kept for at least 5 years.

28. Scottish Ministers are given power by regulations to extend the record keeping requirements. Regulations are subject to Parliamentary procedure which allows members of the Scottish Parliament to object to their passing, see section 17.

Section 7: Functions of local authorities in relation to collection of the levy

29. Subsection (1) requires local authorities to collect the amounts of the levy that suppliers of plastic bags have collected within the local authority area.

30. Subsection (2) places a requirement on the local authority to provide information to suppliers of plastic bags. This includes information on registration requirements, record keeping, supporting documents and methods of payment.

31. Scottish Ministers are given power to make further provision by regulation in relation to these matters. Regulations are subject to Parliamentary procedure which allows members of the Scottish Parliament to object to their passing, see section 17.

Section 8: Functions of local authorities in relation to spending the levy

32. This section places a duty on local authorities to spend money raised by the levy on environmental projects. The types of permitted project must meet criteria set out in guidance to be issued by the Scottish Ministers. Local authorities are permitted to deduct reasonable collection costs before allocating the remainder of the sums collected by the levy to these projects.

Section 9: Reporting duties of local authorities

33. Section 9 imposes duties on a local authority to report its performance under the Bill. It must publish an annual report on how much was raised and spent during the period covered by the report. A copy of the report must be submitted to Scottish Ministers.
Section 10: Authorised officers

34. Subsection (1) requires each local authority to authorise in writing at least one person as “an authorised officer” to exercise the powers conferred by the Bill. There is no limit to the number of persons who may be authorised.

35. The powers of authorised officers are set out in detail in the schedule to the Bill.

36. Subsection (4) gives powers to the Scottish Ministers to make by regulations, further provision in regard to the powers of authorised officers. These regulations are subject to Scottish Parliament approval.

Section 11: Offence of not charging levy

37. Under subsection (1) a supplier of plastic bags who fails to charge their customers the levy will be guilty of an offence.

38. Subsection (2) provides that accused persons are liable if they or anyone working for them or representing them supplied plastic bags to customers and did not charge the levy. It will therefore not be a defence for accused persons to argue that they did not know the levy was not being charged. However subsection (2) provides a defence for anyone accused of the offence in subsection (1). That defence is that they or anyone working for them or representing them had taken all reasonable precautions and had tried to the best of their ability to avoid committing the offence. It is considered that this will require the taking of positive measures such as training staff in their responsibilities regarding the levy.

39. Subsection (3) sets out that prosecution for any offence is by summary criminal procedure with maximum penalties of a fine at level 3 (£1000). In addition, the court can impose a penalty of £100 for each occasion that a customer was not charged the levy.

Section 12: Offence of obstructing authorised officers

40. Section 12 makes it an offence for anyone to wilfully delay or obstruct an authorised officer who is carrying out their duties under the Bill. This section covers suppliers, their employees or any other person. Subsection (2) provides that a person found guilty of this offence will be liable on summary conviction to a fine not exceeding level 3 (£1000) on the standard scale.

Section 13: Offences by corporate bodies etc.

41. Section 13 applies the offences under the Bill to bodies corporate, partnerships and unincorporated associations to ensure that all who supply plastic bags can be found liable.

42. Where an offence has been committed by a body of persons with the consent or involvement of a person concerned in the management or control of the body such as a director, partner, officer or employee (or any other person specified) of a corporate body or similar, that person will be guilty of an offence as well as the organisation itself. This arises when they
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consent to, or connive in, the commission of an offence by the organisation, or if their negligence results in the commission of an offence by the organisation.

Section 14: Civil penalties

43. In addition to the criminal regime, section 14 provides powers to local authorities to impose civil penalties in respect of certain failures to comply with the Bill. Failing to register, submit a timeous return, to remit the levy timeously or keep records or comply with lawful requirements of an authorised officer all make the liable person subject to penalty. Subsection (2) sets out what the notice must contain.

44. Subsection (3) sets the level of penalty at £100 for each infringement. Any penalty in terms of subsection (4) must be paid within four weeks after the date of the notice. The local authority has power to withdraw any notice that they issue under subsection (5). They may wish to do this for instance if an administrative error has been made. On withdrawal of a notice liability for the penalty falls.

45. Subsection (6) avoids persons being doubly penalised by preventing the local authority issuing a notice on a supplier who has been convicted of an offence for the same conduct.

46. Powers are given to the Scottish Ministers to increase the amount of the penalty by order in subsection (7). These regulations are subject to Scottish Parliament approval.

Section 15: Estimated amounts

47. Section 15 allows the local authority to estimate amounts of levy due by serving a notice on a supplier. They can do this under subsection (1)(a) if they believe that a supplier liable to submit a return has failed to do so or under subsection (1)(b) if the local authority believes the return submitted by the supplier is not accurate.

48. Subsection (2) provides that the period of time covered by the notice for an estimated amount cannot include a period of more than 5 years before the date the notice was served. This period does not apply when the supplier has previously been convicted of fraud in relation to the levy.

49. Details that must be contained in the notice are set out in subsection (3). Subsection (4) requires payment of any estimated amount to the local authority within four weeks after service of the notice. Subsection (5) provides that the local authority may withdraw the notice at any time and if they do so, the estimated amount is no longer payable. This could, for example, arise if agreement to the actual amount due is reached and payment made.

Section 16: Appeals against penalties and estimated amounts

50. Section 16 provides an appeal for suppliers in respect of both penalties and estimated notices issued by the local authority. Subsection (1) provides for appeals being made by summary application to the Sheriff. Subsection (2) sets out the grounds for appeal.
51. The decision of the Sheriff can be appealed to the Sheriff Principal whose decision is final.

**Section 17: Orders and regulations**

52. Section 17 makes supplementary provision about the powers to make orders and regulation conferred on the Scottish Ministers by the Bill. Subsection (1) provides that any orders or regulations made by the Scottish Ministers are exercisable by statutory instrument.

53. Subsection (2) allows orders and regulations to make different provisions for different cases. This provides a flexible approach should for example different types or sizes of premises require different orders.

54. Subsection (3) has the effect that any regulations made under sections 4, 5, 6 or 7 come into force unless the Parliament passes a resolution against them (commonly known as negative resolution procedure).

55. Subsection (4) provides that any statutory instrument containing an order or regulation under sections 1, 2, 10 or 14(7) cannot be made until the Parliament has approved a draft of the order by resolution (commonly known as affirmative procedure).

**Section 19: Crown application**

56. Some suppliers of plastic bags will be operated and controlled by the Crown.

57. Section 19(1) applies the provisions of the Bill, including any orders or regulations made under it, to places operated by the Crown.

58. However under subsection (2) the Crown itself cannot be held criminally liable for committing an offence under the provisions of this Bill. A public body or office holder who has responsibility for enforcing any of the provisions in the Bill can make an application to the Court of Session, to declare that any specific breach of the provisions of the Bill by the Crown is unlawful.

59. Although the Crown itself cannot be prosecuted, subsection (3) ensures that the provisions in the Bill apply to people in the public service of the Crown. Thus Crown servants can be prosecuted for offences under sections 11 and 13.

60. The Crown can be issued with the civil penalties under section 14 and section 15.

**Section 20: Short title and commencement**

61. Various provisions as set out in subsection (2) commence the day after Royal Assent to allow preparatory work to take place for full commencement of the remaining provisions 6 months later.
Schedule

62. The schedule to the Bill sets out in detail the powers that are given to authorised officers enabling them to require information and assistance from suppliers and their employees. They are also able to enter premises where they believe plastic bags or information relating to them are being kept and to remove and retain information relevant to the levy.

63. Paragraphs 4 to 10 of the schedule provide restrictions and safeguards to these powers. Specifically entering a premises and removing documents cannot be carried out forcibly unless a warrant has been issued by a Sheriff or Justice of the Peace.

64. Paragraph 11 provides that a copy or photograph of a document produced to or seized by an authorised officer is admissible in evidence if it has been signed and certificated by the authorised officer as bring a true copy.

FINANCIAL MEMORANDUM

INTRODUCTION

How much will be raised by the levy

65. In the last 2½ years an average of €12 million (£7,583,417) has been collected per year in Ireland following the introduction of the levy on plastic bags in March 2002. The introduction of the levy led to around a 90% reduction in the use of plastic bags. It is anticipated for the purposes of this memorandum that the levy will lead to at least the same level of reduction in Scotland.

66. It is estimated that 1 billion plastic bags are used in Scotland every year. If this number is reduced by 90% it would mean that 100 million plastic bags would be subject to the levy. The proposed levy is set at 10p per plastic bag. This would result in a total of £10 million being raised by the levy throughout Scotland.¹

67. Ireland has been used as a comparison in this memorandum as the population of both countries are broadly similar with Scotland having a population of just over five million people and Ireland a population of just less than 4 million.

¹ This is prior to the deduction of a reasonable amount to cover the local authorities administration costs in respect of the levy.
COSTS ON THE SCOTTISH ADMINISTRATION

Estimating compliance with the provisions

68. There are two offences in the Bill that could lead to court proceedings being taken: the offence of not charging the levy to customers and the offence of obstructing an authorised officer. Other infringements such as failing to keep records, submitting inaccurate returns, or failing to pay the levy to the local authority are dealt with by civil enforcement (see paragraph 85 below).

69. Prior to their regulations\(^2\) coming into force it was estimated by the Irish Government that there were around 19,000 shops and retail outlets supplying plastic bags. Subsequent information also provided by the Irish Government indicates that less than 50% of these businesses have continued to supply plastic bags since the introduction of the levy\(^3\). According to the Scottish Retail Consortium there are 28,700 retail outlets in Scotland\(^4\). If 50% of those continued to supply plastic bags that would give a figure of 14,350.

Estimating the number of prosecutions required

70. It is impossible to compare the offences in the Bill with those offences that have been committed under other environmental legislation in Scotland. Such offences are classified as miscellaneous (other) crimes and the totals provided by the Scottish Executive are not disaggregated and include offences against local legislation, offences involving animals/plants and offences against liquor licensing laws. The information that is available from Ireland indicates that non-compliance by retailers is small - this is reflected in the fact that there has been a 90% reduction in the use of plastic bags altogether.

71. On this basis we have assumed the level of non-compliance in relation to the two offences that would require court proceedings to be taken would be in a range of between 1 and 3%. This would result in between 144 and 430 businesses having action being taken against them.

Estimated cost of prosecutions

72. The court involved for a summary prosecution could be either the District Court or the Sheriff Court with the former perhaps more likely. It is estimated that the time involved in each prosecution would average \(\frac{1}{2}\) hour.

73. Based on information supplied for other Bills by the Scottish Court Service and the Procurator Fiscal Service each hearing costs £220. In addition to this there will be a cost of approximately £40 on the Procurator Fiscal Service for the preparation of papers for the hearing.

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\(^3\) Information provided at a meeting between Mike Pringle MSP and a Representative from Department of the Environment and Local Government, Republic of Ireland, 1 June 2004

\(^4\) http://www.brc.org.uk/src.asp, accessed 1 April 2005
74. This gives a total of £260 per hearing. This would lead to a cost for prosecution of between £37,440 and £111,800 in Scotland or an average of between £6240 and £18,633 for each of the six Sheriffdoms in Scotland.

75. Given the low numbers anticipated it can be reasonably expected that these costs can be subsumed within existing running costs. No new staff members would be expected to be required for such a low volume of cases.

**Appeals**

76. The Bill provides a mechanism for appeals against estimated notices and penalties issued by the local authority. It is expected, given that there is a mechanism in the Bill for these issues to be resolved (the local authority’s power to withdraw a notice), that the appeal mechanism will be used infrequently. Any expenses incurred in the event of an action being initiated can, in line with normal court rules, be awarded against the losing party. For these reasons, the appeals mechanism is not expected to give rise to any significant costs for the Scottish Court Service.

**Costs on Scottish Ministers**

77. There will be some cost to Scottish Ministers should they decide to make regulations or orders under the powers given to them in the Bill and also in issuing guidance under section 8 on the criteria for environmental projects. It is expected that these costs will be able to be absorbed within existing resources.

78. There may also be a further costs to the Scottish Ministers if they decide to produce publicity about the levy at a national level, again is would be expected that any such costs could be absorbed within existing resources.

**COSTS ON LOCAL AUTHORITIES**

**Administration**

79. Information provided to the Member by the Department of Environment, Heritage and Local Government in Ireland indicates that the start-up cost for the administration of the levy was €2 million or £1,263,902.  

80. This was broken down into €1.2 million to update the Revenue Commissioners computer systems, €500,000 on public relations and €300,000 to employ an additional 12 staff to administer the levy (£25,000 per staff member).

81. Collection in Ireland is undertaken centrally and it is not possible to calculate how much it would cost each local authority in Scotland to update their computer systems. The Bill seeks to minimise red tape and proposes a straightforward enforcement system based on minimal inputs and a fixed cost per bag. This should minimise programming time and it may be possible for a programmer to produce a package with no more that 3 months work at an estimated staff

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cost of £10,000. A reasonable cost per authority for programming development might thus be £10,000. However it is hoped that to maximise efficiency a single programme could be prepared and rolled out to all local authorities.

82. The Bill does not require the local authorities to allocate any funding to public relations. If any such publicity was required then the local authority would be able to consider the amount spent as part of their collection costs and deduct it from the amount of the levy collected as set out in section 8.

83. The Bill requires the local authority to authorise in writing at least one officer for the purposes of the Bill. The local authority may choose to designate one of its existing employees such as trading standards officers or environmental health officers. If the local authority did wish to appoint an extra member of staff for the administrative aspects of the levy then following the Irish example, the average salary would be approximately £15,800pa.

84. The Bill provides that the local authority will keep any money it raises under the levy and that this money must be spent on environmental projects. Within this provision the Bill allows local authorities to deduct reasonable collection costs from the amount raised before allocating the money to environmental projects. The local authority will thus be able to recoup staff costs and other general administrative costs that occur in the collecting the levy.

Enforcement

85. The Bill provides powers to local authorities to recover through civil enforcement procedures any amount owed to them in respect of the levy or its administration. Enforcement should be cost neutral as costs of civil enforcement are added to the debt to be recovered.

Savings

86. There will also be a saving to local authorities in the costs they currently pay to landfill. For example City of Edinburgh Council currently spends £7,112,700 per annum sending municipal waste to landfill. This is made up of £3,283,882 on landfill tax and £3,828,888 on tipping charges. HM Treasury estimated that plastic bags make up around 0.3% of landfill which would suggest that it costs the Council £21,338 a year to send plastic bags to landfill. If the levy achieves a 90% reduction in the use of plastic bags then this will save the Council approximately £19,204 per year.

COSTS ON INDIVIDUALS, COMPANIES AND OTHER BODIES

Consumers

87. An Australian study estimated that a household consisting of 4 people used on average 520 plastic bags per year. It also estimated that while these bags are provided ‘free’ to

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6 Information provided to Member from City of Edinburgh Council
7 Plastic Bag Tax Assessment, HM Treasury December 2002
8 Plastic Shopping Bags-Analysis of Levies and Environmental Impacts
customers, the actual cost to them hidden in the price of goods was actually between $10 and $15 (£3.50 and £5.25).

88. If the levy has no influence on usage and the current level is maintained then the average cost to a household of 4 would be £52 per year (520 bags @ 10p). This £52 would ultimately be used for environmental projects in the local area.

89. If each household was to make a one-off purchase of 10 re-usable bags at a cost of 50p per bag then this would be an initial one off cost of £5 per household.

**Plastic bag manufacturers and distributors**

90. Figures provided by a paper and plastic distributor in Ireland\(^9\) have indicated that prior to the Irish levy coming into force 35% of their revenue was derived from the sale of plain and printed carrier bags. 20% was from plastic bags supplied for retail food use and 15% was from retail non-food use. After commencement the demand from the retail food sector disappeared and the retailers in the non-food area changed to paper bag use.

91. This had an effect on overall business and in order to reduce overheads the number of staff employed by the company reduced by 25.7%.

92. Inevitably experiences will differ from country to country. In their response to consultation the Carrier Bag Consortium indicated that there are at least 12 companies involved in the manufacture and/or distribution of plastic bags in Scotland. No information on staff numbers is available centrally. It is therefore not possible to estimate costs in this area although it is noted from the above example that output was diverted from plastic to other packaging. This could suggest that overall the effect on Scottish businesses may be broadly neutral in the area of manufacture and distribution.

**Retailers**

93. As noted above in paragraph 69 it is estimated that the levy would be implemented by 28,700 retail outlets.

94. As drafted the Bill allows local authorities and those supplying plastic bags to customers to agree on the frequency of remitting the levy collected to the local authority. The supplier can gain interest on the money collected and held prior to remitting payment to the local authority.

**Savings**

95. Plastic bags cost retailers approximately £4.50 per 1000\(^{10}\). It is estimated that retailers in Scotland supply 1 billion plastic bags at a cost to them of £4.5 million. If the levy reduces the demand for plastic bags by 90%, then this would save retailers £4.05 million per year. Based on the number of suppliers given in paragraph 69 the average annual cost to retailers supplying

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\(^9\) Information provided by JJ O’Toole ltd, 2 June 2004

\(^{10}\) Information provided to the Scottish Parliament Information Centre by Carrier Bag Consortium, February 2005
plastic bags would be reduced from an average of £156 to an average of £31 per retailer (assuming that 50% of retailers do not continue to supply plastic bags)

96. Many retailers also sell bags for life which cost them approximately £60 per thousand or 0.6p each. If the retailer sells them at 50p each they stand to make a profit of 49.94p per reuse bag. If each customer purchases 10 bags then this will provide £4.99 profit per customer, a potential overall profit in Scotland based on families of four of over £6 million.

Costs

97. Retailers will face minimal administration costs under the Bill if they continue to supply plastic bags subject to the levy. Administration requirements have been designed to be easily included in existing stock control procedures for bigger stores. Record keeping has been kept to a minimum to reduce the amount of extra administration required to be carried out. Overall the records that are required will, in the main, be similar if not identical to those already kept for stock control purposes.

98. Any administration costs that are incurred will be more than offset by the reduced costs involved in the need to purchase plastic bags, the increased sales of reusable bags for life and interest gained on the money collected in respect of the levy until it is remitted to the local authority.

PRESIDING OFFICER’S STATEMENT ON LEGISLATIVE COMPETENCE

99. On 16 June 2005, the Presiding Officer (Rt Hon George Reid MSP) made the following statement:

“In my view, the provisions of the Environmental Levy on Plastic Bags (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”
These documents relate to the Environmental Levy on Plastic Bags (Scotland) Bill (SP Bill 43) as introduced in the Scottish Parliament on 17 June 2005.

ENVIRONMENTAL LEVY ON PLASTIC BAGS (SCOTLAND) BILL

EXPLANATORY NOTES

(AND OTHER ACCOMPANYING DOCUMENTS)


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