HMRC - VATSC05232 - Single-Use Carrier Bags: Introduction

Legislation introduced separately by Parliaments in England and Scotland and the national assemblies in Wales and Northern Ireland imposed a minimum charge across the United Kingdom on the supply of certain carrier bags. The charges are intended to protect the environment by encouraging a reduction in the use of these potentially harmful products.

These are not VAT measures and HMRC has no authority to ensure the charges are applied.

Next page