HMRC - VATSC05234 - Single-Use Carrier Bags: Definition

Carrier bags in this context are bags, of any size, and made of any material, which are intended to be used just once, whether as packaging or as a means of transporting goods, or any other purpose.

The following sections describe how the compulsory charge (in England, Scotland and Wales) and the levy (in Northern Ireland) should be treated for VAT.

Previous page

Next page