businesscompanion
trading standards law explained

Single-use carrier bags

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In this guide, the words 'must' or 'must not' are used where there is a legal requirement to do (or not do) something. The word 'should' is used where there is established legal guidance or best practice that is likely to help you avoid breaking the law.

This guidance is for Scotland

Under the Single Use Carrier Bags Charge (Scotland) Regulations 2014, all retailers are required to charge a minimum of 10p for every new single-use carrier bag they supply, although there are exemptions.

Similar charges apply in other parts of the UK, but the legislation differs slightly between countries. Retailers that supply goods in single-use carrier bags to other parts of the UK should familiarise themselves with the applicable regional legislation to avoid non-compliance.

Who does the legislation apply to?

The Regulations apply to all retailers that supply new single-use carrier bags at a place in Scotland in order to allow goods sold to be taken away. They also apply to retailers that supply single-use carrier bags in Scotland with the purpose of enabling goods sold to be delivered to any person, whether or not that delivery completes in Scotland. The Regulations only apply to goods sold (and put into bags) in Scotland.

Single-use carrier bag: definition

All types of new single-use carrier bag must be subject to a minimum charge of 10p when supplied new for the first time (as described above), including those made from paper, plastic, natural starch or plant-based material (other than cotton, flax, hemp, jute or sisal) that are not intended for multiple reuse.

Plastic bags that are specifically intended for multiple reuse are not considered to be single-use carrier bags for the purposes of this legislation. A bag is intended for 'multiple reuse' if it:

- Is purchased by the customer
- Can be returned to the retailer for a free replacement once it is worn out (often referred to as a 'bag for life')
- Is marked that it can be returned and replaced in this way

Failing to charge for single-use carrier bags in accordance with the Regulations may constitute a criminal offence. It is a defence to show that you took all reasonable precautions and exercised all due diligence to avoid the commission of the offence. For example, you could display posters and/or use till prompts as a reminder to staff. Informing staff of the requirement as part of staff training and holding a record of their understanding would also constitute due diligence.

Retailers can choose to charge more than 10p per bag; this is the minimum charge. It is a commercial decision for the retailer whether or not they wish to charge for bags that would otherwise be exempt from the minimum charge.

Customers should be aware that they are under no obligation to buy bags from the retailer; they can of course bring their own bags to reuse or decline bags for delivery.

Exemptions

The supply of certain single-use carrier bags are exempt from the minimum charge; see details of these exemptions below.

Furthermore, bags made from cloth (jute, cotton, hemp, flax and sisal), thick plastic 'bags for life' as described above, and single-use carrier bags that have already been charged for once and are recycled and used again (such as by a charity shop or market stall) are all exempt from the charge.

Single-use carrier bags used solely to contain the following products are exempt from the charge:

- Unpackaged food for human or animal consumption
- Unpackaged loose seeds, bulbs, corms or rhizomes
- Any unpackaged axe, knife or blade
- Unpackaged goods contaminated by soil

Also exempt are small single-use bags 205 mm width x 125 mm gusset width x 458 mm height (including handles) used solely to contain packaged and uncooked:

- Fish or fish products
- Meat or meat products
- Poultry or poultry products

This is in order to help maintain high levels of food safety and hygiene, and to prevent cross-contamination.

It is the seller's responsibility to ensure that the bags are used solely to contain the items above by choosing bags of an appropriate size. Otherwise, if other goods are added, a charge should be levied.

Other exemptions from the charge include:

- Bags used to contain purchases made on board ships, trains, aircraft, coaches or buses, and in certain circumstances in secure facilities such as prisons
- Bags used to contain purchases made in an aerodrome restricted security area
- A mail order dispatch or courier bag
- Bags that are made wholly from paper and have maximum dimensions of 175 mm (width) x 260 mm (height), and do not have a gusset or handle
- Bags that are made wholly or mainly from plastic and have maximum dimensions of 125 mm (width) x 125 mm (height), and do not have a gusset or handle
- Bags that are made wholly from paper and have maximum dimensions of 80 mm (width) x 50 mm (gusset width) x 155 mm (height), that do not have a handle
- Gusseted liners used to line or cover a box
- Bags used solely to contain live aquatic creatures in water
- Bags used solely to contain prescription medicinal products or listed appliances
- Bags used solely to contain pharmacy medicine - that is, any item that can only be sold by a qualified pharmacist or with their supervision

It should also be noted that there is a general exemption to the charge for single-use carrier bags supplied with goods that have not been sold - for example, to carry free magazines or promotional items.

Record keeping

Sellers that employ more than 10 full-time employees (or equivalent) at the start of the reporting year are required to keep accurate records of the number of single-use carrier bags that they supply in each reporting year (the reporting year runs from 7 April to 6 April the following year).

These records must include the following:

- Number of single-use carrier bags charged for. This only includes those bags to which a mandatory minimum charge applies; if the retailer voluntarily charges for exempt bags, these sums would not be included
- Gross (total) amount received from charging for single-use carrier bags - for example, if the retailer charges more than the minimum amount, this would be the total amount received
- Gross (total) proceeds of the charge. This figure is on the basis of the 10p minimum charge and is calculated at 10p multiplied by the number of chargeable bags supplied
- Net (final amount after deductions) proceeds of the charge. This represents the final amount left after the seller has deducted their 'reasonable costs' of complying with the legislation, any VAT and, where appropriate, the additional sum charged above 10p per bag
- Breakdown of the difference between the gross and net proceeds, including the deduction of VAT and the deductions for 'reasonable costs'
- What you have done with the net proceeds

'Reasonable costs' include costs reasonably incurred by the seller to comply with this legislation and to communicate information about the charge to customers.

Records must be kept for three years from 31 May in the reporting year following that to which the record relates.

Sellers with fewer than 10 full-time employees (or equivalent) are exempt from keeping records, but are

not exempt from charging for single-use carrier bags.

Sellers to which the requirement to keep records relates must make their records available during the three-year period upon written request by the enforcement authority; written requests must be satisfied within 28 days of receipt.

Further information

Businesses seeking further information should contact their local authority. The Regulations are normally administered by officers of the Trading Standards service.

Information on the charge can be found on the Zero Waste Scotland website.

Trading Standards

For more information on the work of Trading Standards services and the possible consequences of not abiding by the law, please see 'Trading Standards: powers, enforcement and penalties'.

In this update

No major changes.

Last reviewed / updated: May 2026

Key legislation

- Single Use Carrier Bags Charge (Scotland) Regulations 2014

Please note

This information is intended for guidance; only the courts can give an authoritative interpretation of the law.

The guide's 'Key legislation' links go to the legislation.gov.uk website. The site usually updates the legislation to include any amendments made to it. However, this is not always the case. Information on all changes made to legislation can be found by following the above links and clicking on the 'More Resources' tab.

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