

Resource Sustainability (Disposable Carrier Bag Charge) Regulations 2023

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No. S 291

RESOURCE SUSTAINABILITY ACT 2019

RESOURCE SUSTAINABILITY (DISPOSABLE CARRIER BAG CHARGE) REGULATIONS 2023

In exercise of the powers conferred by section 52 of the Resource Sustainability Act 2019, the Minister for Sustainability and the Environment makes the following Regulations:

Citation and commencement

1. These Regulations are the Resource Sustainability (Disposable Carrier Bag Charge) Regulations 2023 and come into operation on 26 May 2023.

Definitions

2. In these Regulations —

“applicant” means an applicant for registration under section 23B of the Act;

“Director-General, Food Administration” means the Director-General, Food Administration appointed under section 3(1) of the Sale of Food Act 1973;

“food establishment” has the meaning given by section 2 of the Environmental Public Health Act 1987;

“supermarket licence” means the licence granted by the Director-General, Food Administration under section 32(1) of the Environmental Public Health Act 1987 that enables the holder of the licence to operate or use a food establishment for the purposes of a supermarket under paragraph 1(c) of the First Schedule to that Act;

“supermarket name”, in relation to an applicant or a registered retailer, means —

(a) any business name specified in any supermarket licence held by the

registered retailer; or

- (b) any trade name used by the registered retailer for any food establishment for which the registered retailer holds a supermarket licence;

“supermarket premises”, in relation to an applicant or a registered retailer, means any place or premises or part thereof, operated or used by the applicant or registered retailer for the sale of goods by retail, and for which the applicant or registered retailer holds a supermarket licence.

Determination of annual turnover

3.—(1) For the purposes of the definition of “annual turnover” in section 23A of the Act, the gross revenue received by the regulated retailer in respect of the regulated retailer’s trade or business in Singapore in a year (T) is determined in accordance with this regulation.

(2) Where year T contains the whole of one financial year (FY) of the regulated retailer, the gross revenue for year T is —

- (a) if the audited financial statements of the regulated retailer for financial year FY are available before 30 June of year T + 1 — the gross revenue in the audited financial statements for financial year FY; and
- (b) if the audited financial statements of the regulated retailer for financial year FY are not available before 30 June of year T + 1 — the gross revenue in the audited financial statements for financial year FY – 1 for a period corresponding to financial year FY.

(3) Where year T only contains a part of one financial year (FY) of the regulated retailer, the gross revenue for year T is —

- (a) if the audited financial statements of the regulated retailer for the part of financial year FY contained in year T are available before 30 June of year T + 1 — the gross revenue in the audited financial statements for that part of financial year FY; and
- (b) if the audited financial statements of the regulated retailer for the part of financial year FY contained in year T are not available before 30 June of year T + 1 — the gross revenue in the audited financial statements for financial year FY – 1 for the part of financial year FY – 1 corresponding to that part of financial year FY.

(4) Where year T contains one whole and one part of, or parts of, 2 financial years of

the regulated retailer, the gross revenue for year T is the sum total of the gross revenue for the whole and the part, or for each of the parts, of those financial years, and the gross revenue for the whole or any such part is determined in accordance with paragraph (2) or (3), as the case may be.

(5) Where there are no audited financial statements for financial year FY – 1, the gross revenue under paragraph (2)(b) or (3)(b) (as the case may be) is zero.

Illustrations

(a) The gross revenue of a regulated retailer is being determined for the year 2022.

A regulated retailer has a financial year of 1 April of a year to 31 March the following year. The audited financial statements for the financial year 2021 (i.e. 1 April 2021 to 31 March 2022), and for the financial year 2022 (i.e. 1 April 2022 to 31 March 2023), have been made available to the regulated retailer by the regulated retailer's external auditors before 30 June 2023.

The regulated retailer's annual turnover for the year 2022 is the sum of the gross revenue for 1 January 2022 to 31 March 2022 (ascertained based on the audited financial statements for the financial year 2021) and the gross revenue for 1 April 2022 to 31 December 2022 (ascertained based on the audited financial statements for the financial year 2022).

(b) The gross revenue of a regulated retailer is being determined for the year 2022.

A regulated retailer has a financial year of 1 October of a year to 30 September the following year. The audited financial statements for the financial year 2021 (i.e. 1 October 2021 to 30 September 2022) have been made available to the regulated retailer by the regulated retailer's external auditors before 30 June 2023, but not the audited financial statements for the financial year 2022 (i.e. 1 October 2022 to 30 September 2023).

The regulated retailer's annual turnover for the year 2022 is the sum of the gross revenue for 1 January 2022 to 30 September 2022 (ascertained based on the audited financial statements for the financial year 2021) and the gross revenue for 1 October 2021 to 31 December 2021 (ascertained based on the audited financial statements for the financial year 2021).

(c) The gross revenue of a regulated retailer is being determined for the years 2022 and 2023.

A regulated retailer is incorporated on 1 June 2022, and has a first financial year from 1 June 2022 to 31 December 2023. The audited financial statements for that period have not been made available to the regulated retailer by the regulated retailer's external auditors before 30 June 2023, but have been made available to the regulated retailer by the regulated retailer's external auditors before 30 June 2024.

The regulated retailer's annual turnover for the year 2022 is the gross revenue for 1 June 2022 to 31 December 2022. However, as the audited financial statements for that period have not been made available to the regulated retailer before 30 June 2023, and there are no audited financial statements for any corresponding period in the year 2021, the regulated retailer's annual turnover for the year 2022 is zero.

The regulated retailer’s annual turnover for the year 2023 is the gross revenue for 1 January 2023 to 31 December 2023 (ascertained based on the audited financial statements for the first financial year of the regulated retailer).

(6) In this regulation and regulation 8 —

“audited financial statements”, in relation to a regulated retailer, includes any supporting document, verified, prepared or otherwise audited by an external auditor, containing information relating to the gross revenue of the regulated retailer;

“external auditor”, in relation to a regulated retailer, means —

- (a) a company, firm or limited liability partnership approved as an accounting corporation, accounting firm or accounting limited liability partnership (as the case may be) under the Accountants Act 2004; or
- (b) a person, not being an employee of the regulated retailer, who is registered or deemed to be registered as a public accountant under the Accountants Act 2004.

Prescribed annual turnover

4. For the purposes of the definition of “prescribed annual turnover” in section 23A of the Act, the prescribed annual turnover for the class of retailers holding supermarket licences is \$100 million.

Regulated retailers

5. For the purposes of the definition of “regulated retailer” in section 23A of the Act, the prescribed class of retailers is the class of retailers holding supermarket licences.

Prescribed thickness or density of reusable bags

6. For the purposes of paragraph (b) of the definition of “reusable bag” in section 23A of the Act —

- (a) the prescribed thickness is a minimum thickness of 50 microns; and
- (b) the prescribed density is a minimum density of 80 grams per square metre.

Prescribed date before which application for registration must be made

7. For the purposes of section 23C(1)(a)(i) of the Act, where the trigger year is 2021,

the prescribed date is 1 June 2023.

Prescribed information to be submitted for applications for registration

8. For the purposes of section 23C(1)(c) of the Act, the prescribed information is all of the following:

- (a) the annual turnover of the applicant for the trigger year (T) concerned and any supporting documents (including the audited financial statements) for the determination of the annual turnover;
- (b) for each supermarket licence held by the applicant —
 - (i) each supermarket name of the applicant in connection with the supermarket licence;
 - (ii) the address for the supermarket specified in the supermarket licence; and
 - (iii) the licence number of the supermarket licence.

Prescribed date on which registration begins

9. For the purposes of section 23C(3)(a) of the Act, where the trigger year is 2021, the prescribed date is 3 July 2023.

Prescribed information for deregistration application

10. For the purposes of section 23E(1)(b) of the Act, the prescribed information is the following:

- (a) where the application is made by a registered retailer on the basis of section 23D(1)(a) of the Act — proof that the registered retailer ceased to be a regulated retailer of the class of regulated retailers for which the registered retailer is registered, including the documents issued by the Director-General, Food Administration showing cancellation of all of the registered retailer's supermarket licences;
- (b) where the application is made by a registered retailer on the basis of section 23D(1)(b) of the Act — the registered retailer's audited financial statements covering the 3 consecutive years mentioned in that provision.

Prescribed circumstances where charge for disposable carrier bag not required

11.—(1) For the purposes of section 23F(2)(c) of the Act, section 23F(1) of the Act does not apply in relation to a disposable carrier bag that a registered retailer provides to

a customer —

- (a) if the disposable carrier bag is provided at a location —
 - (i) within non-supermarket premises of the registered retailer; and
 - (ii) at which the registered retailer permits only the purchase of goods offered for sale at the non-supermarket premises of the registered retailer; or
- (b) where the customer transacts the purchase online and the goods purchased are packed by the registered retailer, and the goods so packed are subsequently —
 - (i) delivered to the customer at any place or premises other than one operated or used by the registered retailer under a supermarket name of the registered retailer; or
 - (ii) collected by the customer from any supermarket premises of the registered retailer.

(2) In this regulation, “non-supermarket premises”, in relation to a registered retailer, means any place or premises, or part thereof, used or operated by the registered retailer under a business or trade name that is not a supermarket name of the registered retailer.

Prescribed manner for informing customers of disposable carrier bag charge

12.—(1) For the purposes of section 23H(1)(a) of the Act, the prescribed manner by which a registered retailer must inform the registered retailer’s customers of the charge imposed for the provision of each disposable carrier bag is set out in this regulation.

(2) The charge must be prominently displayed —

- (a) at a location that is at or near each entrance of each of the registered retailer’s supermarket premises;
- (b) during the operating hours at the supermarket premises in question; and
- (c) for at least 6 months after the date the registration of the registered retailer begins under section 23C(3) of the Act.

(3) Where there is any change to the charge (whether or not the prescribed amount for each disposable carrier bag is changed), the changed charge must be prominently displayed —

- (a) at a location that is at or near each entrance of each of the registered retailer’s supermarket premises;

- (b) during the operating hours at the supermarket premises in question; and
- (c) for at least 6 months after the date the changed charge takes effect.

(4) The charge (including the charge as may be changed) must also be prominently displayed —

- (a) at each location within each of the places or premises or part thereof operated or used by the registered retailer under any supermarket name of the registered retailer, where payment is made for goods purchased by customers; and
- (b) during the operating hours at the supermarket premises, or places or premises or part thereof, in question,

except that after 6 months after the date of registration of the registered retailer begins under section 23C(3) of the Act, the charge may be verbally communicated to the customers at each such location (instead of being prominently displayed there).

Submission of prescribed information for reports, etc.

13.—(1) For the purposes of section 23I(1)(b) of the Act, the prescribed information for a report mentioned in section 23I(1) of the Act is as follows:

- (a) the licence number of each supermarket licence held by the person during the reportable year concerned;
- (b) for each supermarket licence under sub-paragraph (a) —
 - (i) the supermarket name of the person, as a registered retailer, in connection with that supermarket licence; and
 - (ii) the address for the supermarket specified in the supermarket licence;
- (c) the methodology used by the person to determine and record the number of disposable carrier bags, provided by the person to customers in the reportable year concerned, in respect of which the person is required under section 23F(1) of the Act to impose and collect a charge as a registered retailer;
- (d) if required by the Agency, any information mentioned in section 23K(1)(a) of the Act that was published by the person under that provision, and proof that such information is or was audited and published in accordance with section 23K of the Act.

(2) The report mentioned in section 23I(1) of the Act must, for each reportable year, be submitted on or before 31 March of the following year (or any later date that the Agency may allow in any particular case).

Records of prescribed information on application of collected charges and prescribed period for keeping records

14.—(1) For the purposes of section 23J(1)(b) of the Act, the prescribed information is the following:

- (a) where any amount of the collected charges has been applied for any charitable purposes, for each of the charitable purposes —
 - (i) either —
 - (A) the name of each person who received any amount of the collected charges; or
 - (B) the name or title given to the charitable purpose;
 - (ii) a description of the charitable purpose;
 - (iii) the amount of the collected charges applied for the charitable purpose; and
 - (iv) an explanation as to how that amount of the collected charges is intended to be used or has been used for the charitable purpose;
- (b) where any amount of the collected charges has not been applied for any charitable purposes —
 - (i) the name of each person (called in this sub-paragraph the recipient) who received any amount of the collected charges;
 - (ii) the amount of the collected charges received by each recipient; and
 - (iii) an explanation as to how that amount of the collected charges is intended to be used or has been used by the recipient.

(2) For the purposes of section 23J(2)(a) of the Act, the prescribed period is —

- (a) for any record that relates to any information or document mentioned in section 23J(1)(c) of the Act, 5 years after —
 - (i) in the case of a document that is dated, that date; and

(ii) in any other case, the date on which the information or document in question was received by the person; and

(b) for any other record — 5 years after the record is made by the person.

(3) In this regulation —

“charitable purposes” has the meaning given by section 2(1) of the Charities Act 1994;

“collected charges”, in relation to a person mentioned in section 23J(1) of the Act, means the total amount of charge collected (including any amount collected in excess of the prescribed amount) by the person under section 23F of the Act for the provision of disposable carrier bags.

Made on 24 May 2023.

STANLEY LOH KA LEUNG
*Permanent Secretary,
Ministry of Sustainability and
the Environment,
Singapore.*

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