



**CUSTOMS DEPARTMENT**

**NOTICE TO ECONOMIC OPERATORS**

**PLASTIC BAGS**

**AMENDMENTS TO THE CUSTOMS TARIFF ACT**  
**AND EXCISE ACT**

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (1) THE ENVIRONMENT PROTECTION (BANNING OF PLASTIC BAGS) REGULATIONS 2020 (GN NO. 197 OF 2020) HAS BEEN PUBLISHED IN GOVERNMENT GAZETTE NO. 111 OF 1 SEPTEMBER 2020, RELATING TO –
  - (A) BIODEGRADABLE PLASTIC BAG;
  - (B) COMPOSTABLE PLASTIC BAG;
  - (C) PLASTIC BAG WHICH IS NOT BIODEGRADABLE OR COMPOSTABLE, INCLUDING -
    - (I) NON-WOVEN POLYPROPYLENE BAG;
    - (II) OXIDATIVELY DEGRADABLE PLASTIC BAG;
    - (III) PHOTODEGRADABLE PLASTIC BAG; AND
    - (IV) “**EXEMPT PLASTIC BAG**”.
- (2) (A) NON-BIODEGRADABLE EXEMPT PLASTIC BAGS AND BIODEGRADABLE OR COMPOSTABLE PLASTIC BAGS ARE CONTROLLED GOODS BY THE MINISTRY OF ENVIRONMENT, SOLID WASTE MANAGEMENT AND CLIMATE CHANGE (MOE).
- (B) PLASTIC BAGS WHICH ARE NOT BIODEGRADABLE OR COMPOSTABLE, INCLUDING -
  - (I) NON-WOVEN POLYPROPYLENE BAG;

(II) OXIDATIVELY DEGRADABLE PLASTIC BAG;

(III) PHOTODEGRADABLE PLASTIC BAG,

ARE **PROHIBITED PRODUCTS**.

(3) FOR THE PROPER IMPLEMENTATION OF THE REGULATIONS (G.N. 197 OF 2020), -

(A) PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT IS BEING AMENDED BY:

(I) DELETING THE H.S. CODES AND THEIR CORRESPONDING ENTRIES SET OUT IN **PART A OF ANNEX I**; AND

(II) INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S CODES AND THEIR CORRESPONDING ENTRIES SET OUT IN **PART B OF ANNEX I**.

(B) PART I OF THE FIRST SCHEDULE TO THE EXCISE ACT IS BEING AMENDED BY –

(I) DELETING H.S. CODES 3923.29.10 AND 3923.29.20 AND THEIR CORRESPONDING ENTRIES; AND

(II) INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN **PART B OF ANNEX 1**.

KINDLY NOTE THAT **ANNEX I** IS IN THE FORMAT OF THE INTEGRATED TARIFF.

(4) ANY IMPORTER OF “EXEMPT PLASTIC BAG” MAY BENEFIT EXCISE DUTY EXEMPTION UNDER ITEM 51 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT UPON BILL OF ENTRY PROCESSED UNDER THE APPROPRIATE CUSTOMS PROCEDURE CODE (CPC).

**THE ABOVE MEASURES SHALL COME INTO OPERATION ON 1<sup>ST</sup> MARCH 2021.**

***YOU ARE KINDLY ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO PARAGRAPH (3).***

**MRA CUSTOMS**

**26 FEBRUARY 2021**