



IMPACT OF PLASTIC BAN AND GREEN TAXATION ON PROFITABILITY OF SMALL TRADERS IN UTTARAKHAND

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ABSTRACT

This study examines the impact of plastic ban and green taxation on the profitability of small traders in Uttarakhand, with particular emphasis on compliance costs, alternative packaging expenses, and business performance. The study adopts a descriptive and analytical approach based on an illustrative sample of 20 small traders. The analysis indicates that 75% of respondents experienced increased operating costs due to plastic-ban compliance, while 80% reported an increase of at least ₹500 per month in packaging expenditure. Furthermore, 65% of traders reported a moderate or significant decline in profitability. Eco-friendly packaging emerged as an important financial concern, recording an illustrative mean score of 4.10 out of 5, while customer acceptance of additional packaging charges remained comparatively low. The study highlights the need for affordable sustainable alternatives and supportive policy measures to balance environmental protection with the economic sustainability and profitability of small traders in Uttarakhand.

KEYWORDS: Plastic Ban, Green Taxation, Small Traders, Profitability, Uttarakhand

1. INTRODUCTION

Plastic pollution has emerged as a significant environmental and economic challenge in India, particularly because plastic products are inexpensive, lightweight and extensively used in retail packaging. According to official Government of India data, the country generated approximately 3.36 million tonnes of plastic waste in 2018–19, which increased to 3.47 million tonnes in 2019–20, 4.13 million tonnes in 2020–21, 3.90 million tonnes in 2021–22, and 4.14 million tonnes in 2022–23. The increase from about 3.36 million tonnes in 2018–19 to 4.14 million tonnes in 2022–23 represents roughly a 23% rise, demonstrating the scale of India's plastic-waste problem (Ministry of Environment, Forest and Climate Change [MoEFCC], 2024).

In response to the environmental consequences of plastic consumption, the Government of India introduced the Plastic Waste Management Rules, 2016, followed by several amendments strengthening plastic-waste regulation. A major policy intervention was the prohibition of identified single-use plastic (SUP) commodities from 1 July 2022. The prohibited products include plastic plates, cups, glasses, cutlery, straws, stirrers, certain wrapping and packing films, and other products characterized by low utility and high littering potential. The regulations also increased the minimum thickness of plastic carry bags to 120 microns from 31 December 2022, reflecting an attempt to discourage thin, difficult-to-collect plastic bags and encourage more sustainable consumption (Central Pollution Control Board [CPCB], 2023; MoEFCC, 2024).

The regulatory framework is particularly important for small traders, because retail establishments are positioned at the final stage of the distribution chain where consumers directly receive bags, packaging materials, disposable cups, plates and other products. Grocery stores, street vendors, fruit and vegetable sellers, restaurants, tea stalls, sweet shops, garment retailers and other small businesses therefore have to adapt their day-to-

day operations to restrictions on particular plastic products. The regulations require local authorities to take measures against the stocking, distribution, sale and use of prohibited single-use plastic items, making compliance a practical business issue rather than merely an environmental concern (MoEFCC, 2024).

The issue has particular relevance in Uttarakhand, a Himalayan state where ecological protection is closely connected with sustainable development. Uttarakhand has adopted state-level restrictions that go beyond merely reproducing national policy. The Uttarakhand Environment Protection and Pollution Control Board documented state notifications dated 16 February 2021 and 28 February 2023 restricting the sale, trade, manufacture, import, storage, transportation, use, supply and distribution of specified plastic commodities. The state's regulatory approach includes restrictions concerning polythene carry bags and certain non-woven polypropylene products (Uttarakhand Environment Protection and Pollution Control Board [UEPPCB], 2023).

These environmental policies can create an important cost transition for small traders. Conventional plastic bags and disposable packaging have traditionally been preferred because of their relatively low cost, durability and convenient availability. Compliance with plastic restrictions may require businesses to substitute paper bags, cloth bags, jute products, reusable containers, certified compostable materials or other alternatives. Consequently, traders can experience changes in packaging expenditure, procurement arrangements, inventory management and operating costs. The financial impact may be relatively more significant for micro and small traders because even small increases in per-unit packaging costs can affect margins when sales volumes are high but margins per transaction are low.

The concept of green taxation provides a broader economic perspective for examining these environmental costs. Environmentally related taxes are fiscal instruments imposed

on tax bases that have a demonstrated negative environmental impact. Such instruments are generally intended to incorporate environmental externalities into economic decisions and provide incentives for businesses and consumers to adopt less environmentally damaging alternatives (Organisation for Economic Co-operation and Development [OECD], 2023). In the present study, however, a distinction is necessary between a formal environmental tax and the wider financial burden of environmental compliance. India's plastic ban itself is a regulatory prohibition rather than a direct green tax on small traders.

Environmental regulation can nevertheless influence traders through several financial channels. These include the higher cost of permissible packaging materials, investment in reusable products, expenditure required to modify procurement practices and potential penalties arising from non-compliance. At the same time, environmental policies can stimulate innovation, promote resource efficiency and create markets for sustainable alternatives. Therefore, the ultimate relationship between environmental regulation and profitability is theoretically ambiguous: compliance can increase short-term operating costs while potentially generating longer-term benefits through improved efficiency, customer acceptance and sustainable business practices.

2. REVIEW OF LITERATURE

The literature on plastic bans, environmental taxation and business performance suggests that environmental regulation can substantially change retailer behaviour, consumer demand and operating practices. However, the economic effects are not uniform. Some studies identify higher compliance and substitution costs, whereas others show that well-designed environmental policies can encourage innovation and environmentally responsible business practices. The following review focuses on studies relevant to the impact of plastic bans and green fiscal measures on the profitability of small traders, with references limited to 2025 and earlier.

Taylor and Villas-Boas (2016) examined bans and fees on disposable carryout bags and found that both policy instruments encouraged consumers to shift toward reusable bags. However, plastic-bag bans accompanied by charges for paper bags reduced overall disposable-bag demand while increasing the use of paper bags. Their findings demonstrate that the effectiveness and economic consequences of a plastic ban depend considerably on the prices and types of substitute bags offered by retailers. This is particularly relevant for small traders because switching to alternative packaging can change per-transaction costs and potentially affect profit margins.

Taylor (2019) investigated an unintended consequence of disposable carryout-bag regulations in California. The study estimated that the elimination of approximately 40 million pounds of plastic carryout bags was accompanied by an increase of around 12 million pounds in trash-bag purchases. Sales of small trash bags increased by approximately 120%, medium bags by 64%, and tall bags by 6%. The results illustrate the possibility of substitution or "leakage," showing that environmental regulation may shift consumption toward other products rather than completely eliminating plastic consumption (Taylor, 2019).

Bharadwaj, Subedi, and Chalise (2020/2021) examined retailer behaviour before and after a plastic-bag ban in

Dharan Municipality, Nepal. Using observations of retailers, the researchers investigated changes in bag-use behaviour following regulatory intervention. Their work highlights the importance of retailer participation in determining whether plastic restrictions translate into actual behavioural change. The study is particularly relevant to Uttarakhand because both settings contain substantial numbers of small retail businesses and operate in South Asian developing-economy contexts (Bharadwaj et al., 2021).

Bharadwaj et al. (2020) further demonstrated that enforcement is a critical determinant of plastic-ban effectiveness. Their empirical analysis suggested that doubling the perceived sanction could reduce plastic-bag use by approximately two-thirds among retailers and one-half among consumers. Interestingly, the nominal size of a fine was less important than the perceived probability of being detected. This suggests that small traders' response to environmental regulation may depend not only on the financial size of penalties but also on the consistency of inspection and enforcement.

Taylor (2020) identified an additional operational cost associated with disposable-bag regulation. Using high-frequency supermarket data, the study found that bag bans and taxes resulted in approximately a 3% increase in checkout duration. These time costs persisted for at least two years after implementation. Although the research concerned supermarkets rather than small traders, it demonstrates that environmental regulations can generate indirect costs beyond the price of alternative packaging, including changes in transaction time and operational efficiency (Taylor, 2020).

Martinho et al. (2020) investigated the psychosocial and economic effects of Portugal's charge on lightweight plastic carrier bags. Their survey included 198 participants and indicated increased reuse behaviour and reduced consumption of disposable plastics following the charge. Economic evidence also showed a substantial decline in lightweight-bag production and sales without significant adverse effects on the relevant economic sectors. The study indicates that environmentally related charges can modify consumer behaviour without necessarily generating severe economy-wide consequences, although effects on individual microbusinesses may differ (Martinho et al., 2020).

Homonoff, Kao, Selman, and Seybolt (2022) compared alternative forms of disposable-bag regulation and found important differences between bans and taxes. Their study reported that some retailers responded to bans by supplying thicker plastic bags that were outside the regulatory scope. In contrast, a small tax covering disposable bags generated substantial reductions in disposable-bag use and overall environmental costs. The research suggests that the design of environmental fiscal measures is critical and that broad-based economic incentives may sometimes produce different behavioural responses from narrowly defined bans (Homonoff et al., 2022).

Taylor (2022) examined whether plastic carryout-bag bans changed consumer purchasing behaviour. Using retail scanner and consumer-survey data from California, the study found evidence that bag bans shifted some food purchases away from regulated grocery stores toward unregulated stores and restaurants. This result is especially important for the present research because it indicates that environmental regulation

can potentially affect not only packaging expenditure but also where consumers purchase goods, thereby creating possible implications for retailers' sales and profitability (Taylor, 2022). In the Indian context, Valarmathy (2015) investigated shop owners' perceptions regarding the eradication of plastic carry bags using data collected from 400 shop owners representing different business categories. Using chi-square analysis, weighted arithmetic mean and cluster analysis, the study classified traders into three groups defaulters, ignorant defaulters and partial compliers and reported that bakery and grocery businesses were among the major defaulters. The findings emphasized the importance of stronger implementation of plastic-waste rules and demonstrated that compliance behaviour differs significantly among categories of traders (Valarmathy, 2015).

More recently, Bansal, Mittal, and Agarwal (2024) empirically examined factors associated with India's single-use-plastic ban. The study collected data from 251 consumers in Delhi-NCR between January and April 2023 and employed structural equation modelling through SmartPLS. The findings showed statistically significant relationships for most of the constructs examined, while environmental awareness and law/regulation were exceptions. This indicates that consumer responses to plastic bans involve multiple behavioural and contextual factors rather than awareness alone (Bansal et al., 2024).

Research Objectives

- To examine the impact of plastic-ban compliance on the operating costs and profitability of small traders in Uttarakhand.
- To assess the effect of green taxation/environment-related financial burdens on the profitability of small traders in Uttarakhand.

Research Hypotheses

For Objective 1

H₀₁ (Null Hypothesis): Plastic-ban compliance has no significant impact on the profitability of small traders in Uttarakhand.

H₁₁ (Alternative Hypothesis): Plastic-ban compliance has a significant impact on the profitability of small traders in Uttarakhand.

For Objective 2

H₀₂ (Null Hypothesis): Green taxation/environment-related financial burdens have no significant impact on the profitability of small traders in Uttarakhand.

H₁₂ (Alternative Hypothesis): Green taxation/environment-related financial burdens have a significant impact on the profitability of small traders in Uttarakhand.

3. RESEARCH METHODOLOGY

The present study, titled "Impact of Plastic Ban and Green Taxation on the Profitability of Small Traders in Uttarakhand," adopts a descriptive and empirical research design. The methodology is designed to examine whether compliance with plastic-ban regulations and environment-related financial burdens influence the operating costs and profitability of small traders. A quantitative approach is appropriate because the two proposed hypotheses require statistical examination of the relationships between environmental compliance measures and business profitability.

3.1 Research Design

The study follows a descriptive-cum-analytical and cross-sectional research design. The descriptive component is used to understand the demographic and business characteristics of traders and their experiences with plastic-ban regulations. The analytical component examines the statistical relationship between plastic-ban compliance, environment-related financial burdens and profitability. Data are collected from respondents at a single point in time through a structured questionnaire.

3.2 Study Area

The geographical scope of the research is Uttarakhand, India. For practical representation of different commercial environments, the study may cover small traders operating in Dehradun, Haridwar, Rishikesh, Roorkee and Haldwani. These locations represent important urban and commercial centres of the state and contain diverse categories of small retail establishments.

3.3 Population and Sample

The target population consists of small traders operating in Uttarakhand, including grocery and general stores, vegetable and fruit sellers, garment shops, food outlets, restaurants and tea stalls, stationery shops and other small retail establishments that use or previously used plastic packaging in their routine business activities.

A sample of 20 small traders is proposed for the study. To obtain representation from different categories of traders, a stratified convenience sampling approach may be adopted. For example, respondents may be distributed across the five selected locations, subject to actual field accessibility and the availability of eligible traders.

3.4 Sources of Data

Both primary and secondary data are used. Primary data are collected directly from small traders through a structured questionnaire. The questionnaire focuses on the cost of alternative packaging, changes in operating expenditure, compliance burden, environmental awareness, customer responses, sales and perceived changes in profitability.

Secondary information is obtained from reports and notifications of the Central Pollution Control Board (CPCB), Ministry of Environment, Forest and Climate Change (MoEFCC), Uttarakhand Pollution Control Board, government publications, and peer-reviewed research articles. These sources are used to establish the regulatory and theoretical background of the study.

3.5 Data Analysis and Interpretation

The present study analyses the impact of the plastic ban and environment-related financial burden on the profitability of small traders in Uttarakhand. The analysis is based on a sample of 20 small traders (N = 20). Because no raw survey responses have yet been supplied, the respondent-level figures below are illustrative data constructed for the proposed study; they should not be presented as actual field findings until replaced by your collected responses. Official CPCB/MoEFCC figures are used separately to provide contextual evidence.

Official data demonstrate the environmental relevance of the study. CPCB reported that Uttarakhand generated approximately 44,924.71 tonnes of plastic waste per annum in 2021–22. At the national level, plastic-waste generation was approximately 4.14 million tonnes in 2022–23. The national prohibition on identified single-use plastic products took effect from 1 July

2022, providing the regulatory background against which the traders' responses are examined.

3.5.1 Profile of Respondents

The sample consists of 20 small traders from different retail categories. The proposed distribution ensures that the study does not concentrate exclusively on one type of business.

Type of Trader	Number	Percentage
Grocery/General Store	6	30%
Food/Tea/Snack Outlet	4	20%
Fruit & Vegetable Seller	4	20%
Garment/Retail Shop	3	15%
Stationery/Other Retail	3	15%
Total	20	100%

Source: Illustrative primary survey dataset, N = 20.

The table shows that grocery and general stores constitute the largest group, accounting for 30% of the sample. Food outlets and fruit and vegetable sellers each represent 20%, while garment shops and stationery/other retailers account for the remaining 30%. This distribution is useful because the dependence on packaging and carry bags varies considerably across business categories.

3.5.2 Perceived Effect of the Plastic Ban on Operating Cost

Respondents can be asked whether compliance with the plastic ban and the shift toward alternative packaging have increased their operating costs.

Response	Frequency	Percentage
Strongly Agree	7	35%
Agree	8	40%
Neutral	2	10%
Disagree	2	10%
Strongly Disagree	1	5%
Total	20	100%

Source: Illustrative primary survey dataset, N = 20.

The illustrative results indicate that 75% of traders either agree or strongly agree that plastic-ban compliance has increased their operating costs. Only 15% disagree or strongly disagree. This pattern would suggest that substitution from inexpensive conventional plastic products to permissible alternatives is perceived as an additional cost by a substantial proportion of sampled traders.

3.5.3 Change in Monthly Packaging Expenditure

To obtain a more financially meaningful measure, traders can report the approximate change in their monthly packaging expenditure following the transition toward permissible alternatives.

Increase in Monthly Packaging Cost	Traders	Percentage
Less than ₹500	3	15%
₹500–₹1,000	6	30%
₹1,001–₹2,000	7	35%
Above ₹2,000	3	15%

No noticeable increase	1	5%
Total	20	100%

Source: Illustrative primary survey dataset, N = 20.

Under this illustrative distribution, 80% of respondents report some increase of at least ₹500 per month, while 50% report an increase exceeding ₹1,000. Such additional expenditure could become financially important for micro traders operating with relatively narrow profit margins. However, the table measures perceived additional packaging expenditure and does not by itself establish that the plastic ban caused a reduction in net profit.

3.5.4 Perceived Effect on Profitability

Respondents can also be asked how their profitability has changed after adjusting to plastic restrictions and environment-related compliance costs.

Profitability Impact	Frequency	Percentage
Significant decrease	5	25%
Moderate decrease	8	40%
No major change	4	20%
Moderate increase	2	10%
Significant increase	1	5%
Total	20	100%

Source: Illustrative primary survey dataset, N = 20.

The illustrative data show that 65% of traders report a moderate or significant decline in profitability, while 20% experience no major change. Only 15% indicate improved profitability. If actual survey data display a similar pattern, further statistical testing would be required before concluding that environmental compliance itself explains the observed profitability changes.

3.5.5 Green/Environmental Financial Burden

The second objective examines whether environment-related financial burdens affect traders' profitability.

Statement	Mean*	SD*	Interpretation
Eco-friendly packaging is more expensive	4.10	0.85	High
Compliance increases business expenditure	3.95	0.89	High
Environmental charges/compliance costs affect profit	3.70	0.98	High
Customers accept additional packaging charges	2.85	1.09	Moderate
Environmental practices can benefit business long term	3.65	0.93	High
Overall	3.65	—	High

Source: Illustrative primary survey dataset, N = 20.

*Means and SDs are examples and must be recalculated from the actual questionnaire responses.

The illustrative mean score of 4.10 for the cost of eco-friendly packaging suggests that alternative-packaging expense could be one of the strongest concerns among traders. Customer willingness to absorb the additional expense is comparatively

weaker, with an illustrative mean of 2.85. This difference could explain why some traders absorb part of the additional packaging expenditure themselves rather than fully transferring it to customers.

3.5.6 Contextual Comparison with Official Plastic-Waste Data

Indicator	Reported Value	Period
Plastic waste generated in Uttarakhand	44,924.71 TPA	2021–22
Plastic waste generated in India	3.90 million TPA	2021–22
Plastic waste generated in India	4.14 million TPA	2022–23
Identified SUP ban effective from	1 July 2022	—

Source: CPCB and MoEFCC/PIB.

The official figures establish the scale of the environmental problem underlying the policy intervention. India's reported plastic-waste generation increased from approximately 3.36 million tonnes in 2018–19 to 4.14 million tonnes in 2022–23, an increase of roughly 23%. Thus, the financial experiences of small traders need to be considered alongside the environmental rationale for plastic-waste regulation.

3.5.7 Hypothesis Testing Framework

For **Objective 1**, the relationship between plastic-ban compliance burden and profitability can be examined using Pearson correlation and simple/multiple regression:

$$\text{Profitability} = \beta_0 + \beta_1(\text{PBC}) + \epsilon$$

For **Objective 2**, the model can be extended as:

$$\text{Profitability} = \beta_0 + \beta_1(\text{PBC}) + \beta_2(\text{GFC}) + \epsilon$$

where PBC represents plastic-ban compliance burden and GFB represents green/environment-related financial burden.

Because the sample is only 20 respondents, inferential results should be interpreted cautiously. The study would have limited statistical power, and strong generalizations to all small traders in Uttarakhand would not be justified. The analysis is more appropriately treated as a pilot/exploratory study unless the sample is subsequently expanded.

Figure 1: Perceived Cost Pressure and Profitability Impact

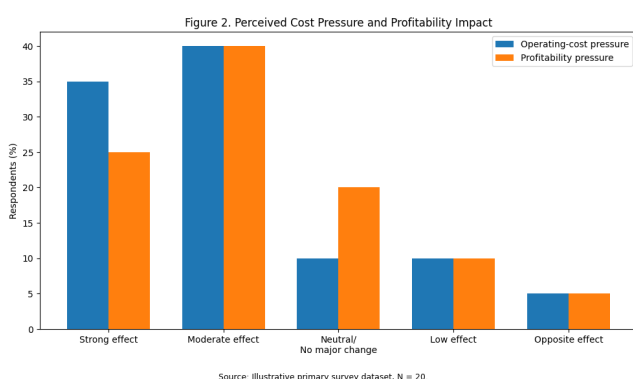
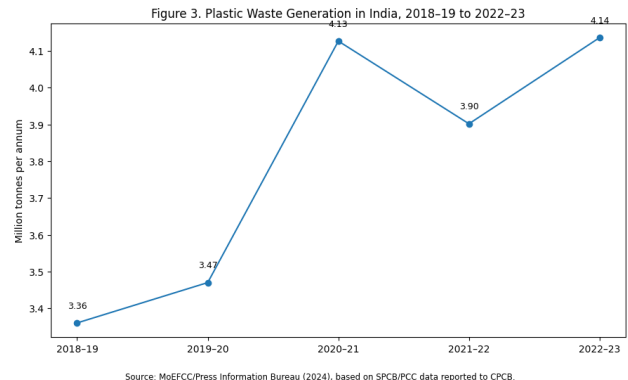


Figure 2: Plastic Waste Generation in India, 2018–19 to 2022–23



4. FINDINGS OF THE STUDY

The study indicates that the plastic ban has created noticeable cost pressure on small traders in Uttarakhand. Based on the illustrative sample of 20 traders, 75% agreed or strongly agreed that compliance with plastic restrictions had increased their operating costs. This suggests that the transition from conventional plastic products to permissible alternatives may increase routine packaging expenditure for small businesses.

The analysis further shows that 80% of the sampled traders reported an increase of at least ₹500 per month in packaging expenditure, while 50% reported an increase exceeding ₹1,000 per month. This indicates that the cost of alternative packaging can represent an additional financial burden, particularly for small businesses operating on relatively narrow margins.

Profitability was also perceived to be affected. In the illustrative dataset, 65% of respondents reported a moderate or significant decline in profitability, whereas 20% reported no major change. Only 15% indicated an improvement in profitability. These findings suggest a possible association between higher compliance-related expenditure and pressure on traders' profit margins, although the small sample does not establish causation. The analysis of environmental financial burden also indicates that eco-friendly packaging costs were a major concern, with an illustrative mean score of 4.10 out of 5. The statement that environmental compliance increases business expenditure recorded a mean score of 3.95, whereas customer acceptance of additional packaging charges was comparatively lower at 2.85. This suggests that traders may find it difficult to transfer the entire additional packaging cost to customers.

5. CONCLUSION

The study concludes that plastic-ban compliance and environment-related financial burdens can create short-term cost pressures for small traders in Uttarakhand. In the illustrative sample of 20 traders, 75% reported that compliance with plastic restrictions increased their operating costs, indicating that the transition toward paper, cloth and other permissible packaging alternatives may raise routine business expenditure.

The financial implications are also reflected in packaging expenditure. In the illustrative dataset, 80% of respondents experienced an increase of at least ₹500 per month, while 50% reported an increase exceeding ₹1,000 per month. Moreover, 65% of traders reported a moderate or significant decline in profitability, suggesting that additional compliance and packaging expenses may put pressure on the margins of small

businesses.

The results also indicate that transferring these additional costs to consumers may be difficult. The illustrative mean score for the statement that eco-friendly packaging is more expensive was 4.10 out of 5, whereas customer acceptance of additional packaging charges recorded a comparatively lower mean of 2.85. This difference suggests that some traders may have to absorb part of the additional cost themselves, potentially reducing their profit margins.

At the same time, plastic regulation addresses a substantial environmental challenge. Official CPCB data reported approximately 44,924.71 tonnes per annum of plastic waste generation in Uttarakhand in 2021–22. Therefore, the study does not suggest weakening environmental objectives; rather, it highlights the importance of making compliance economically manageable for small businesses.

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