
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 161

**The Single Use Carrier Bags
Charge (Scotland) Regulations 2014**

PART 3

The charge: net proceeds raised by the charge, and records

Application of this Part

8.—(1) This Part applies to a supplier in relation to any reporting year in which the supplier meets the condition in paragraph (2).

(2) The condition is that on the first day of the reporting year the supplier employs 10 or more full time members of staff.

(3) For the purposes of paragraph (2)—

- (a) a full time member of staff is a person employed to work a minimum of 35 hours a week;
- (b) where any two or more persons are employed for fewer than 35 hours a week each, the number of hours for which such persons are employed must be aggregated, and a full time member of staff is deemed to be employed for each 35 hours in total for which such persons are employed; and
- (c) any holiday or leave entitlement of the member of staff is to be disregarded when calculating their hours of work.

Ascertainment of the net proceeds raised by the charge for a reporting year

9.—(1) A supplier in receipt in a reporting year of consideration for single use carrier bags in respect of which there is a requirement to charge under regulation 6 must ascertain the net proceeds raised by the charge by deducting the amounts specified in paragraph (2) from that consideration in that year.

(2) The specified amounts are—

- (a) where the consideration includes payments in excess of the charge, the amount of that excess;
- (b) the amount of any VAT included in the charge; and
- (c) the amount of any reasonable costs.

(3) In this regulation—

“reasonable costs” means costs reasonably incurred by a supplier to enable the supplier—

- (a) to comply with these Regulations; and
- (b) to communicate information about the charge to persons paying the charge,

and in relation to the reporting year beginning on 20th October 2014 includes such costs incurred by a supplier before these Regulations come into force.

Record to be kept by supplier

10.—(1) A supplier must keep a record of the information specified in paragraph (2) for every reporting year in which the supplier supplies a single use carrier bag in respect of which there is a requirement to charge under regulation 6.

(2) The specified information is—

- (a) the number of single use carrier bags in respect of which there is a requirement to charge under regulation 6 that are supplied by the supplier;
- (b) the consideration paid to the supplier for such bags;
- (c) the amounts as specified in regulation 9(2); and
- (d) the net proceeds raised by the charge.

(3) A record kept for the purposes of this regulation must be retained by the supplier for a minimum period of three years beginning on 31st May following the end of the reporting year to which the record relates.

Supplier: requirement to produce record to enforcement authority

11.—(1) A supplier must on request by the enforcement authority produce to the authority a record which is required to be—

- (a) kept under regulation 10(1); and
- (b) retained under regulation 10(3).

(2) The record must be produced within 28 days of the request being made.

(3) The record must be produced in such form, and in such manner, as the authority may reasonably require.