
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.