

SCHEDULE 3

Article 4

Records

Record-keeping

1.—(1) A seller must keep a record in relation to a reporting year if required to charge in that year in accordance with article 3.

(2) The record must include the following information—

(a) the number of SUCBs supplied by the seller during the reporting year;

(b) in relation to those bags—

(i) the gross proceeds of the charge;

(ii) the amount of any VAT received by way of the gross proceeds of the charge;

(iii) the amount of any reasonable costs;

(iv) the apportionment between any different kinds of reasonable costs;

(v) the net proceeds of the charge;

(vi) the uses to which the net proceeds of the charge have been put.

(3) The seller must keep the record for a period of three years beginning with 31st May in the reporting year following that to which the record relates.

(4) The amounts specified for the purposes of the definition of “net proceeds of the charge” in paragraph 7(4) of Schedule 6 to the Climate Change Act 2008 are—

(a) the amount of any VAT received by way of the gross proceeds of the charge; and

(b) the amount of any reasonable costs.

(5) For the purposes of sub-paragraph (3), in relation to the reporting year beginning with 7th April 2022, the period of three years begins with 31st May 2023.

(6) In this paragraph, “reasonable costs” means costs reasonably incurred completing transactions, communicating information, obtaining expert advice or carrying on similar activities to enable the seller to comply with this Order.

Supply of records

2.—(1) The seller must supply a copy of the record to the Secretary of State.

(2) The record must be supplied—

(a) on or before 31st May in the reporting year following that to which the record relates;

(b) in an electronic or other format reasonably required by the Secretary of State for the purposes of publishing the records or producing statistics.

(3) If a person writes to the seller asking them to supply the record during the retention period, the seller must provide a copy of that record to the person who requested it within the period of 28 days beginning with the day on which the written request is received.

(4) For the purposes of sub-paragraph (2)(a), in relation to the reporting year beginning with 7th April 2022, the date on or before which the record must be supplied is 31st May 2023.

(5) In sub-paragraph (3), “the retention period” means the three-year period for which the record must be retained in accordance with paragraph 1(3) and (if applicable) (5).

Meaning of reporting year

3. For the purposes of this Schedule, each of the following is a “reporting year”—
- (a) the period beginning with 5th October 2015 and ending with 6th April 2016;
 - (b) each period of 12 months beginning with 7th April in the period of 6 years beginning with 7th April 2016;
 - (c) the period beginning with 7th April 2022 and ending with 4th October 2022.