WELSH STATUTORY INSTRUMENTS

2011 No. 2184

The Single Use Carrier Bags Charge (Wales) (Amendment) Regulations 2011

Amendment of regulation 2 (interpretation)

- **3.**—(1) In regulation 2(1)—
 - (a) for the definition of "the charge" ("y tâl") substitute—
 - ""the charge" (" $y \ t \hat{a} l$ ") means the minimum consideration that must be paid by a customer by virtue of regulation 6(2);";
 - (b) in the appropriate places insert—
 - "(i) "consideration" ("cydnabyddiaeth") includes any chargeable VAT;";
 - "(ii) "VAT" ("TAW") has the meaning given in section 96 of the Value Added Tax Act 1994(1).".