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WELSH STATUTORY INSTRUMENTS

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**2011 No. 2184**

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

**Substitution of regulation 8 (record-keeping)**

6. For regulation 8 substitute—

**“Record-keeping**

**8.—**(1) A seller must keep a record of the information specified in paragraph (3) for every reporting year.

(2) Records must be retained by a seller for a period of three years beginning on 31 May in the reporting year following that to which a record relates.

(3) The information is—

- (a) the number of single use carrier bags supplied which attract the charge;
- (b) the amount received by way of consideration for single use carrier bags which attract the charge;
- (c) the amount received by way of the charge;
- (d) the net proceeds of the charge<sup>(1)</sup>;
- (e) a breakdown of how the amount which represents the difference between the amount received by way of the charge and the net proceeds of the charge has been arrived at, including—
  - (i) the apportionment between any chargeable VAT and reasonable costs;
  - (ii) the apportionment between different heads of reasonable costs;
- (f) the uses to which the net proceeds of the charge have been put.

(4) The following are 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<sup>(2)</sup>—

- (a) any amount in excess of the charge received by way of consideration for single use carrier bags which attract the charge;
  - (b) any amount of chargeable VAT received by way of the charge;
  - (c) the amount of any reasonable costs.
- (5) In this regulation “reasonable costs” (“*costau rhesymol*”) means—
- (a) costs reasonably incurred by a seller to enable the seller to comply with these Regulations;
  - (b) costs reasonably incurred by a seller to enable the seller to communicate information about the charge to customers.

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(1) For the meaning of “net proceeds of the charge” see paragraph 7(4) of Schedule 6 to the Climate Change Act 2008.

(2) 2008 c. 27.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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This is subject to paragraph (6).

(6) In relation to the first reporting year, “reasonable costs” includes costs reasonably incurred by a seller before the date on which these Regulations come into force —

- (a) to enable the seller to comply with these Regulations;
- (b) to enable the seller to communicate information about the charge to customers.”.