
DRAFT STATUTORY RULES OF NORTHERN IRELAND

2012 No.

**The Single Use Carrier Bags Charge
Regulations (Northern Ireland) 2012**

PART 3

Records

Record-keeping

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

(2) Records kept in accordance with paragraph (1) shall be retained by a seller for the period of six years beginning on 31 May in the reporting year following that to which the record relates.

(3) The information is—

- (a) the number of single use carrier bags supplied to customers which attract the requirement to charge;
- (b) the total proceeds received for single use carrier bags supplied to customers which attract the requirement to charge;
- (c) the amount received by way of the 5 pence element of the charge;
- (d) any amount of chargeable VAT in respect of the 5 pence element of the charge;
- (e) the net proceeds of the charge.

Availability of records

10.—(1) This regulation applies where the Administrator requests a seller in writing to supply a record for a reporting year.

(2) If the request is received during the retention period for the record in question, the seller shall provide a copy of that record to the Administrator within 28 days of receiving the written request.

(3) The retention period is the six year period for which any particular record shall be retained under regulation 9(2).