
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

Record to be kept by supplier

10.—(1) A supplier must keep a record of the information specified in paragraph (2) for every reporting year in which the supplier supplies a single use carrier bag in respect of which there is a requirement to charge under regulation 6.

(2) The specified information is—

- (a) the number of single use carrier bags in respect of which there is a requirement to charge under regulation 6 that are supplied by the supplier;
- (b) the consideration paid to the supplier for such bags;
- (c) the amounts as specified in regulation 9(2); and
- (d) the net proceeds raised by the charge.

(3) A record kept for the purposes of this regulation must be retained by the supplier for a minimum period of three years beginning on 31st May following the end of the reporting year to which the record relates.