
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 161

**The Single Use Carrier Bags
Charge (Scotland) Regulations 2014**

PART 1

Introduction

Interpretation

2. In these Regulations—

“the charge” means the minimum consideration that must be paid by virtue of regulation 6(2);

“consideration” includes any chargeable VAT;

“enforcement authority” is to be construed in accordance with regulation 5;

“handle” means—

(a) a handle which is attached to the main part of a carrier bag; or

(b) a handle—

(i) which is an integral part of the material from which the carrier bag is manufactured;
and

(ii) the top of which is higher than the main part of the bag;

“net proceeds raised by the charge” is to be construed in accordance with regulation 9;

“record” means the record of information as specified in regulation 10(1);

“reporting year” means the period beginning on—

(a) 20th October 2014 and ending on 6th April 2015;

(b) 7th April 2015 and ending on 6th April 2016; or

(c) 7th April in each subsequent year and ending on 6th April in the following year;

“single use carrier bag” means a carrier bag fitting a description in regulation 3(2), (3), (4) or (5);

“supplier” is to be construed in accordance with regulation 4; and

“VAT” has the meaning given in section 96 of the Value Added Tax Act 1994(1).

(1) 1994 c.23. There are amendments to section 96 which are not relevant to these Regulations.