

---

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

**Ascertainment of the net proceeds raised by the charge for a reporting year**

**9.—**(1) A supplier in receipt in a reporting year of consideration for single use carrier bags in respect of which there is a requirement to charge under regulation 6 must ascertain the net proceeds raised by the charge by deducting the amounts specified in paragraph (2) from that consideration in that year.

(2) The specified amounts are—

- (a) where the consideration includes payments in excess of the charge, the amount of that excess;
- (b) the amount of any VAT included in the charge; and
- (c) the amount of any reasonable costs.

(3) In this regulation—

“reasonable costs” means costs reasonably incurred by a supplier to enable the supplier—

- (a) to comply with these Regulations; and
- (b) to communicate information about the charge to persons paying the charge,

and in relation to the reporting year beginning on 20th October 2014 includes such costs incurred by a supplier before these Regulations come into force.