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WELSH STATUTORY INSTRUMENTS

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**2010 No. 2880**

**The Single Use Carrier Bags Charge (Wales) Regulations 2010**

**PART 3**

Records and Publication

**Record-keeping**

**8.**—(1) A seller must keep an accurate 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 by the seller which attract the charge;
- (b) the gross amount received by the seller by way of charges for single use carrier bags which attract the charge;
- (c) the gross proceeds of the charge<sup>(1)</sup>;
- (d) the net proceeds of the charge<sup>(2)</sup>;
- (e) a breakdown of how the amount which represents the difference between the gross and net proceeds of the charge has been arrived at, including (in particular)—
  - (i) the apportionment between any attributable 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>(3)</sup>—

- (a) the amount of any attributable VAT;
- (b) the amount of any reasonable costs.

(5) In this regulation—

“attributable VAT” (“*TAW briodoladwy*”) means VAT on the supply by the seller of single use carrier bags which attract the charge;

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

(2) For the meaning of “net proceeds of the charge” see paragraph 7(4) of Schedule 6 to that Act.

(3) 2008 c. 27.

“VAT” (“*TAW*”) has the meaning given in section 96 of the Value Added Tax Act 1994(4).

### **Availability of records**

**9.**—(1) This regulation applies where a person mentioned in paragraph (4) 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 must provide a copy of that record to the person who requested it within 28 days of receiving the written request.

(3) The retention period is the three year period for which any particular record must be retained under regulation 8(2).

(4) The persons are—

- (a) the Welsh Ministers;
- (b) a member of the public.

### **Publication of records**

**10.**—(1) A seller must publish the record for a reporting year if the conditions in paragraph (2) are met by the seller in relation to the reporting year in question.

(2) The conditions are—

- (a) that the seller is a taxable person for the purposes of the Value Added Tax Act 1994;
- (b) that the seller supplies 1000 or more single use carrier bags which attract the charge.

(3) A seller must publish the record on or before 31 May in the reporting year following that to which the record relates.

(4) The record must remain published until 31 May in the following reporting year.

(5) Publication must be by way of—

- (a) the seller’s internet site; or
- (b) the display of a notice containing the record in all of the seller’s premises in Wales to which customers have access.

(6) If a seller publishes the record by way of its internet site—

- (a) the record must be displayed prominently on the seller’s home page; or
- (b) if the record is to be displayed elsewhere on the seller’s internet site, a link to the record must be displayed prominently on the seller’s home page.

(7) If a seller publishes the record in the way described in paragraph (5)(b), the notice must be displayed in a prominent position so that it is clearly visible to, and readable by, customers.

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(4) 1994 c. 23; there are amendments to section 96 which are not relevant to these Regulations.