
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 161

The Single Use Carrier Bags
Charge (Scotland) Regulations 2014

PART 1

Introduction

Suppliers to whom the requirement to charge applies

4.—(1) The requirement to charge imposed by regulation 6 applies to a supplier of goods in circumstances where that person, in the course of a trade or business, sells goods.

(2) Where a person (A) supplies goods in the capacity of A as an officer, employee or agent of another person (B), then B is the supplier of the goods and not A.