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STATUTORY INSTRUMENTS

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**2015 No. 1833**

**The Modern Slavery Act 2015 (Transparency  
in Supply Chains) Regulations 2015**

**Determination of total turnover**

**3.—(1)** For the purposes of section 54(2)(b) of the 2015 Act the total turnover of a commercial organisation is—

- (a) the turnover of that organisation; and
- (b) the turnover of any of its subsidiary undertakings.

(2) In paragraph (1), “turnover” means the amount derived from the provision of goods and services falling within the ordinary activities of the commercial organisation or subsidiary undertaking, after deduction of—

- (a) trade discounts;
- (b) value added tax; and
- (c) any other taxes based on the amounts so derived.