

## SCHEDULE 1

Article 2

### Sellers [<sup>F1</sup>for the purposes of Schedule 3]

#### Textual Amendments

- F1** Words in Sch. 1 heading inserted (21.5.2021) by [The Single Use Carrier Bags Charges \(England\) \(Amendment\) Order 2021 \(S.I. 2021/598\)](#), arts. 1(2), **8**

#### Meaning

**1.** A seller means a person who sells goods and employs 250 or more employees on the first day of a reporting year.

#### Number of employees of a person

**2.—(1)** For the purposes of this Schedule, the number of employees of a person is taken to be the number of that person's full-time equivalent employees.

**(2)** The number of full-time equivalent employees of a person is calculated as follows—

$$TH / 37.5$$

where TH is the total number of hours per week for which all the employees of the person are contracted to work.

#### Employees

**3.—(1)** In this Schedule, “employee” means an individual who has entered into or works under a contract of employment.

**(2)** In sub-paragraph (1), “contract of employment” means a contract of service, whether express or implied, and (if it is express) whether oral or in writing.

**Changes to legislation:**

There are currently no known outstanding effects for the The Single Use Carrier Bags Charges (England) Order 2015, SCHEDULE 1.