L Rowland & Co (Retail) Ltd

The Single Use Carrier Bags Charge (Scotland) Regulations 2014 - record for the period **7 April 2021**-6 April 2022

Single use carrier bags

Number of chargeable bags supplied Sales price of bags supplied:	1,837
• 345 bags @0.05 pence	£17.25
 1,492 bags @0.10 pence 	£149.20
Total gross amount received from the sale of	£166.45
chargeable bags	
Net proceeds of the charge	£138.71
The difference between the total amount	
received from the sale of bags and the net	
proceeds of the charges is made up of the	
following:	
 VAT calculated @0.05 pence 	£2.88
 VAT calculated @0.10 pence 	£24.87
 Total VAT 	£27.74
Total charitable donation	£138.71
Amounts above 10p that customers paid for	£0.00
bags	
Additional costs incurred	£0.00

The net revenue (full revenue minus VAT) that we have collected is donated to the British Heart Foundation, the charity partner of Rowlands since 2019. We do not deduct any administration costs from our donation.