

L Rowland & Co (Retail) Ltd

The Single Use Carrier Bags Charge (Scotland) Regulations 2014 - record for the period **April 2025-
April 2026**

Single use carrier bags

Number of chargeable bags supplied	959
Sales price of bags supplied:	
• 959 bags @0.10 pence	£95.90
Total gross amount received from the sale of chargeable bags	£95.90
Net proceeds of the charge	£79.92
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 @20%	£15.98
• Total VAT	£15.98
Total charitable donation	£79.92
Amounts above 10p that customers paid for bags	£0.00
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.