

Climate Change (Scotland) Act 2009 2009 asp 12

PART 3

REPORTING DUTIES

34 Reports on annual targets: content

(1) In respect of each greenhouse gas, the report must—

- (a) state the amount of net Scottish emissions for the baseline year;
- (b) state the amount of net Scottish emissions for the target year;
- (c) state whether the amount of net Scottish emissions represents an increase or decrease compared to the equivalent amount for the previous target year;
- (d) identify the methods used to measure or calculate the amount of net Scottish emissions (including in particular any change to those methods).
- (2) The report must also set out the aggregate amount for the target year of net Scottish emissions.
- (3) The report must also—
 - (a) state the amount of the net Scottish emissions account for the target year;
 - (b) state the proportion of the reduction in the net Scottish emissions account which is accounted for by reductions in net Scottish emissions;
 - (c) state the total amount of carbon units—
 - (i) that have been credited to or debited from the net Scottish emissions account for the target year;
 - (ii) that have been purchased in the target year;
 - (iii) that have been held and not surrendered in the target year;
 - (d) give details of the number and type of those carbon units.
- (4) The report must also—
 - (a) state the amount of Scottish gross electricity consumption for the target year;
 - (b) state the amount of Scottish electricity generation for the target year;
 - (c) state the average greenhouse gas emissions per megawatt hour of electricity generated in Scotland in the target year;

- (d) state the average greenhouse gas emissions per megawatt hour, and the estimated lifetime cumulative emissions, of any new electricity generation capacity greater than 50 megawatts approved in Scotland in the target year.
- (5) The report for each year in the period 2011–2050 must—
 - (a) state the amount of the net Scottish emissions account for each preceding target year;
 - (b) state the cumulative amount of the net Scottish emissions account for the target year and all preceding target years.
- (6) If the method of measuring or calculating net Scottish emissions changes and that change is such as to require adjustment of an amount for an earlier target year, the report must specify the adjustment required and state the adjusted amount.
- (7) An adjustment under subsection (6) must, in so far as reasonably practicable, be made in accordance with international carbon reporting practice.
- (8) If an amount mentioned in subsection (3)(a) or subsection (5)(a) or (b) for an earlier period requires to be adjusted, the report must—
 - (a) explain why the adjustment is required;
 - (b) specify the adjustment required; and
 - (c) state the adjusted amount.
- (9) The report may contain such other information as the Scottish Ministers consider appropriate and, in particular, may state the amount of Scottish electricity generation from each source for the target year.