

# CLIMATE CHANGE (EMISSIONS REDUCTION TARGETS) (SCOTLAND) ACT 2019

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 2 – Emissions accounting**

##### *Section 14 – Net Scottish emissions account: restriction on use of carbon units*

69. Section 14 makes provision in relation to restrictions on the use of carbon units.
70. Subsection (1)(a) repeals subsections (2) to (4) of section 13 (the net Scottish emission account) of the 2009 Act. The repealed subsections previously imposed restrictions on the net amount of carbon units which may be credited to the net Scottish emissions account for a year.
71. Subsection (1)(b) amends section 13(5) of the 2009 Act to extend a power so that the Scottish Ministers may, by regulations, also make provision about circumstances in which carbon units may not be credited to, or debited from, the net Scottish emissions account for a period.
72. Subsection (1)(c) inserts a new subsection (5A) into section 13 of the 2009 Act. This new subsection provides that the amount of carbon units purchased by the Scottish Ministers which may, by virtue of regulations under section 13(5) of the 2009 Act, be credited to the net Scottish emissions account for a period is zero, unless regulations under section 13A of the 2009 Act (inserted by section 15 of the Act) specify a higher limit in relation to that period.
73. Subsection (2) repeals section 96(7)(a) of the 2009 Act. In consequence, all regulations made under section 13(5) of the 2009 Act are subject to the affirmative procedure.
74. Subsections (3) and (4) provide that carbon units which are surrendered as a result of the operation of a trading scheme (within the meaning of section 44 of the Climate Change Act 2008) may not be credited to or debited from the net Scottish emissions account for any period after 2017, except to the extent that regulations made under section 13(5) of the 2009 Act permit this.
75. Regulations made under section 13(5) of the 2009 Act, may, among other things, make provision about the circumstances in which carbon units which are surrendered as a result of the operation of a trading scheme may be credited to or debited from a particular net Scottish emissions account. However, new section 13(5A) of the 2009 Act, ensures that the amount of carbon units purchased by the Scottish Ministers that may, by virtue of those regulations, be credited to the net Scottish emissions account for a period is zero, unless regulations under section 13A of the 2009 Act specify a higher limit (notes on section 13A of the 2009 Act are included with the notes below on section 15 of the Act).