



# Climate Change (Emissions Reduction Targets) (Scotland) Act 2019

2019 asp 15

## PART 3

### REPORTING AND PLANNING DUTIES

#### *Reporting duties*

#### **18 Reports on emissions reduction targets**

For section 33 of the 2009 Act, substitute—

#### *“Reporting*

#### **33 Reports on emissions reduction targets**

- (1) The Scottish Ministers must, following each target year, lay before the Scottish Parliament a report in respect of that target year.
- (2) The report must state—
  - (a) the emissions reduction target for the target year,
  - (b) whether the emissions reduction target for the target year has been met,
  - (c) the percentage by which the net Scottish emissions account for the target year is lower than the baseline,
  - (d) the amount by which the net Scottish emissions account for the target year is lower or higher than the emissions reduction target for that year, and
  - (e) the cumulative amount by which the net Scottish emissions accounts are lower or higher than the corresponding emissions reduction targets, calculated by adding each amount by which an account is lower or higher than the corresponding target for each year in the period beginning with 2018 and ending with the target year.
- (3) The Scottish Ministers must—

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- (a) use target-relevant international carbon reporting practice for the purposes of assessing and reporting on the matters mentioned in subsection (2) and, in doing so, determine each figure and amount in a manner as would be consistent with the most up-to-date advice provided by the relevant body on the methods to be used for that purpose, and
  - (b) specify in the report the methods used to determine each figure and amount in accordance with paragraph (a).
- (4) The report under this section must be laid before the Parliament as soon as reasonably practicable after the information to be contained in the report becomes available.”.

## 19 Reports on emissions reduction targets: further content

For section 34 of the 2009 Act, substitute—

### “34 Reports on emissions reduction targets: further content

- (1) A report under section 33 must, in addition to the matters required under that section, state—
- (a) in relation to net Scottish emissions of greenhouse gases—
    - (i) the baseline,
    - (ii) the aggregate amount of net Scottish emissions of greenhouse gases for the year covered by the report,
    - (iii) the percentage by which the aggregate amount of net Scottish emissions of greenhouse gases for the year covered by the report is lower than the baseline,
    - (iv) the percentage by which the aggregate amount of net Scottish emissions of greenhouse gases for the year covered by the report is lower or higher than the equivalent amount for the immediately preceding year, and
    - (v) the methods used to determine the aggregate amount of net Scottish emissions of greenhouse gases, together with details of any changes to those methods,
  - (b) in relation to the net Scottish emissions account—
    - (i) its amount for the year covered by the report,
    - (ii) the percentage by which the account for the year covered by the report is lower than the baseline,
    - (iii) the percentage by which the account for the year covered by the report is lower or higher than the equivalent account for the immediately preceding year, and
    - (iv) the percentage of any reduction in the account for the year covered by the report, relative to the equivalent account for the immediately preceding year, which is accounted for by reductions in net Scottish emissions of greenhouse gases,
  - (c) the total amount of carbon units that were—
    - (i) credited to or debited from the net Scottish emissions account for the year covered by the report,

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- (ii) purchased by the Scottish Ministers in the year covered by the report, and
    - (iii) held by the Scottish Ministers immediately after the end of the year covered by the report and which remained available to offset greenhouse gas emissions for other target years,
  - (d) for each target year preceding the year covered by the report—
    - (i) the aggregate amount of net Scottish emissions of greenhouse gases, and
    - (ii) the amount of the net Scottish emissions account, and
  - (e) the fair and safe Scottish emissions budget, and the aggregate amount of net Scottish emissions of greenhouse gases for the period from 2010 to the end of the year covered by the report.
- (2) The Scottish Ministers must use current international carbon reporting practice for the purposes of assessing and reporting on the matters mentioned in subsection (1).
- (3) If the methods used to determine net Scottish emissions of greenhouse gases change and that change is such as to require adjustment of an amount for an earlier target year, the report must—
  - (a) specify the adjustment required and state the adjusted amount, and
  - (b) explain why the adjustment is required.
- (4) An adjustment under subsection (3) must, in so far as reasonably practicable, be made in accordance with current international carbon reporting practice.
- (5) The report may contain such other information as the Scottish Ministers consider appropriate.”.

## **20 Report on proposals and policies where emissions reduction targets not met**

- (1) Section 36 of the 2009 Act is amended as follows.
- (2) For subsection (1), substitute—
  - “(1) This section applies if the Scottish Ministers lay a report under section 33 which states that an emissions reduction target has not been met.”.
- (3) In subsection (2), for “subsection (1)(a)” substitute “subsection (1)”.

## **21 Reports on emissions attributable to Scottish consumption of goods and services**

In section 37 of the 2009 Act—

- (a) in subsection (2)—
  - (i) the words from “the emissions” to the end become paragraph (a),
  - (ii) after that paragraph, insert—
    - “(b) the goods and services the consumption and use of which contributed most significantly to those emissions.”,
- (b) after subsection (3) insert—

“(4) Each report under subsection (1) must be laid before the Scottish Parliament within the period of 15 months beginning on the date on which the previous report under that subsection was so laid.”.

## **22 Reports on land use strategy**

After section 37 of the 2009 Act, insert—

### **“37A Reports on land use strategy**

- (1) The Scottish Ministers must lay before the Scottish Parliament a report on—
  - (a) the assessment of progress towards implementing the objectives, proposals and policies of the land use strategy under section 57, and
  - (b) how these objectives, proposals and policies will contribute towards achieving the targets in the Act.
- (2) The Scottish Ministers must—
  - (a) publish each report prepared under subsection (1), and
  - (b) lay a copy of it before the Scottish Parliament,as soon as reasonably practicable after the end of each financial year.
- (3) The report may also contain such other information as the Scottish Ministers consider appropriate.”.

## **23 Provision of further information to the Scottish Parliament**

- (1) Section 42 of the 2009 Act is amended as follows.
- (2) After subsection (1) insert—

“(1A) If the emissions reduction target for the target year covered by the report has not been met, the statement made under subsection (1)(b) must explain why.”.
- (3) In subsection (2)—
  - (a) in paragraph (a), for “annual target” substitute “emissions reduction targets”,
  - (b) paragraph (c) and (d) are repealed.
- (4) In subsection (3), for “report referred to in subsection (2)(a)” substitute “report on emissions reduction targets under section 33”.