



Climate Change Act 2008

2008 CHAPTER 27

PART 1

CARBON TARGET AND BUDGETING

Carbon units, carbon accounting and the net UK carbon account

27 Net UK carbon account

- (1) In this Part the “net UK carbon account” for a period means the amount of net UK emissions of targeted greenhouse gases for the period—
 - (a) reduced by the amount of carbon units credited to the net UK carbon account for the period in accordance with regulations under this section, and
 - (b) increased by the amount of carbon units that in accordance with such regulations are to be debited from the net UK carbon account for the period.
- (2) The net amount of carbon units credited to the net UK carbon account for a budgetary period must not exceed the limit set under section 11 (limit on use of carbon units) for the period.
- (3) The Secretary of State must make provision by regulations about—
 - (a) the circumstances in which carbon units may be credited to the net UK carbon account for a period,
 - (b) the circumstances in which such units must be debited from that account for a period, and
 - (c) the manner in which this is to be done.
- (4) The regulations must contain provision for ensuring that carbon units that are credited to the net UK carbon account for a period cease to be available to offset other greenhouse gas emissions.
- (5) The regulations must contain provision—
 - (a) for determining whether the total amount of carbon units allocated to the United Kingdom for each budgetary period under schemes or arrangements

Changes to legislation: Climate Change Act 2008, Section 27 is up to date with all changes known to be in force on or before 10 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

imposing a limit on emissions from sources in the United Kingdom represent an amount of net UK emissions of targeted greenhouse gases for the period greater than the carbon budget for the period, and

- (b) for ensuring that, if this is the case, carbon units representing the amount of such emissions in excess of the budget are not used to offset greenhouse gas emissions in the United Kingdom or elsewhere.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 86(1)(a) words renumbered as s. 86(1)(a) by [2016 c. 22 s. 211\(2\)\(a\)](#)
- s. 86(1)(b) and word inserted by [2016 c. 22 s. 211\(2\)\(b\)](#)
- s. 86(7A)(7B) inserted by [2016 c. 22 s. 211\(5\)](#)