
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 189

**The Carbon Accounting Scheme
(Scotland) Amendment Regulations 2015**

Amendment of the Carbon Accounting Scheme (Scotland) Regulations 2010

2.—(1) The Carbon Accounting Scheme (Scotland) Regulations 2010(1) are amended in accordance with paragraphs (2), (3) and (4).

(2) In regulation 2 (interpretation)—

- (a) in the definition of “cancellation”, for “national cancellation account” substitute “Voluntary Cancellation Account”(2); and
- (b) for the definition of “Registries Regulation” substitute—

““Registries Regulation” means Commission Regulation (EU) No 389/2013 establishing a Union Registry pursuant to [Directive 2003/87/EC](#) of the European Parliament and of the Council, Decisions No [280/2004/EC](#) and No [406/2009/EC](#) of the European Parliament and of the Council and repealing Commission Regulations (EU) No 920/2010 and No 1193/2011(3);”.

(3) After regulation 8 (credits and debits in connection with the EU ETS) insert—

“**8A.**—(1) The Scottish Ministers shall in respect of 2013 calculate whether any carbon unit is to be credited to or debited from the net Scottish emissions account as a result of the operation of the EU ETS.

(2) The calculation under this regulation must be performed by 30th June 2015.

(3) The Scottish Ministers, when carrying out the calculation mentioned in paragraph (1), must determine—

- (a) for aviation activities, whether the amount of emissions in respect of Scotland from aviation activities in the relevant period for 2013 is more or less than the aviation cap; and
- (b) for other activities, whether the amount of carbon units surrendered in respect of Scotland as a result of the operation of the EU ETS in the relevant period for 2013 is more or less than the fixed installation cap.

(4) Where the figure for emissions from aviation activities in respect of Scotland in the 2013 national inventory is—

- (a) more than the aviation cap, an amount of carbon units equal to the excess is to be credited to the net Scottish emissions account for 2013; or
- (b) less than the aviation cap, an amount of carbon units equal to the shortfall is to be debited from the net Scottish emissions account for 2013.

(1) [S.S.I. 2010/216](#), as amended by [S.I. 2011/1043](#).

(2) This amendment is required as a result of the relevant amendment of [S.I. 2009/1257](#) by [S.I. 2015/775](#). [S.I. 2009/1257](#) was previously amended by [S.I. 2009/3146](#).

(3) OJ L 122, 3.5.2013, p.1.

(5) Where the amount of carbon units surrendered in 2013 in respect of other activities is—

- (a) more than the fixed installation cap for 2013, an amount of carbon units equal to the excess is to be credited to the net Scottish emissions account for 2013; or
- (b) less than the fixed installation cap for 2013, an amount of carbon units equal to the shortfall is to be debited from the net Scottish emissions account for 2013.

(6) In this regulation—

“2013 national inventory” means the “2013 UK Greenhouse Gas Emissions, Final Figures” as published by the Department of Energy and Climate Change on 3rd February 2015⁽⁴⁾;

“Annex I” means Annex I of Directive 2003/87 of the European Parliament and of the Council of 13th October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC⁽⁵⁾;

“aviation activity” means an aviation activity listed in Annex I;

“aviation cap” means the sum of the domestic aviation cap plus the international aviation cap;

“domestic aviation cap” means 443,255;

“fixed installation cap” means 16,325,296;

“international aviation cap” means 921,758;

“other activities” means activities listed in Annex I other than aviation activity; and

“relevant period” means for 2013, the 16 months preceding 1st May 2014.”.

(4) In regulation 9 (register of transactions), after paragraph (3) insert—

“(4) In relation to carbon units to be credited or debited under regulation 8A, the register must contain details of the—

- (a) date on which the calculation under regulation 8A(1) was performed;
- (b) date of surrender;
- (c) figures used in that calculation; and
- (d) amount of units credited to or debited from the net Scottish emissions account.”.

⁽⁴⁾ <https://www.gov.uk/government/statistics/final-uk-emissions-estimates>.

⁽⁵⁾ OJ L 275, 25.10.2003, p.32 as amended by Directive 2004/101/EC (OJ L 338, 13.11.2004, p.18), Directive 2008/101/EC (OJ L 8, 13.11.2009, p.3), Regulation (EC) No 219/2009 (OJ L 87, 31.3.2009, p.109), Directive 2009/29/EC (OJ L 140, 5.6.2009, p.63) Decision No 1359/2013/EU (OJ L 343, 19.12.2013, p.1) and Regulation (EU) No 421/2014 (OJ L 129, 30.4.2014, p.1).