
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 121

**The Carbon Accounting Scheme
(Scotland) Amendment Regulations 2017**

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) to (5).

(2) In regulation 4(3) (carbon units), for the definition of “European Union allowance” substitute—

““European Union allowance” means an allowance for the purposes of the EU ETS;”.

(3) In regulation 8B(4) omit “the relevant period for”.

(4) After regulation 8B insert—

“**8C.**—(1) The Scottish Ministers must in respect of 2015 calculate whether an amount of carbon units 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 must be performed by 30th June 2017.

(3) The Scottish Ministers, when carrying out the calculation, must determine—

- (a) whether the amount of emissions in respect of Scotland from aviation activities in 2015 is more or less than the aviation cap; and
- (b) whether the amount of carbon units surrendered in respect of other activities in Scotland as a result of the operation of the EU ETS in the relevant period for 2015 is more or less than the fixed installation cap.

(4) If the amount of emissions in respect of Scotland from aviation activities in 2015 is—

- (a) more than the aviation cap, an amount of carbon units equal to the excess must be credited to the net Scottish emissions account for 2015; or
- (b) less than the aviation cap, an amount of carbon units equal to the shortfall must be debited from the net Scottish emissions account for 2015.

(5) If the amount of carbon units surrendered in respect of other activities in Scotland as a result of the operation of the EU ETS in the relevant period for 2015 is—

- (a) more than the fixed installation cap, an amount of carbon units equal to the excess must be credited to the net Scottish emissions account for 2015; or
- (b) less than the fixed installation cap, an amount of carbon units equal to the shortfall must be debited from the net Scottish emissions account for 2015.

(6) In this regulation—

“aviation activities” means aviation activities listed in Annex I;

“aviation cap” means 1,365,013 tonnes of carbon dioxide equivalent⁽²⁾;
“fixed installation cap” means 13,029,411 tonnes of carbon dioxide equivalent;
“other activities” means activities listed in Annex I other than aviation activities; and
“relevant period” means for 2015, the 16 months preceding 1st May 2016.”.

(5) In regulation 9 (register of transactions), after paragraph (5) insert—

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

- (a) date on which the calculation under regulation 8C(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.”.

(2) The aviation cap is the sum of the domestic aviation cap (443,255 tonnes of carbon dioxide equivalent) and the international aviation cap (921,758 tonnes of carbon dioxide equivalent).