
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 121

**The Carbon Accounting Scheme
(Scotland) Amendment Regulations 2019**

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) and (3).

(2) After regulation 8D insert—

“**8E.**—(1) The Scottish Ministers must in respect of 2017 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 30 June 2019.

(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 2017 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 2017 is more or less than the fixed installation cap.

(4) If the amount of emissions in respect of Scotland from aviation activities in 2017 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 2017, 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 2017.

(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 2017 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 2017, 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 2017.

(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 15,642,605 tonnes of carbon dioxide equivalent,

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

“relevant period” means for 2017, the 16 months preceding 1 May 2018.”.

⁽¹⁾ S.S.I. 2010/216, as amended by S.I. 2011/1043, S.S.I. 2015/189, S.S.I. 2016/46, S.S.I. 2017/121 and S.S.I. 2018/40.

⁽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).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (3) In regulation 9 (register of transactions), after paragraph (7) insert—
- “(8) In relation to carbon units to be credited or debited under regulation 8E, the register must contain details of the—
- (a) date on which the calculation under regulation 8E(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.”.