

# **CLIMATE CHANGE (EMISSIONS REDUCTION TARGETS) (SCOTLAND) ACT 2019**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Summary and Background***

4. The Act amends the Climate Change (Scotland) Act 2009 (“the 2009 Act”) to make provision setting targets for the reduction of greenhouse gases and to make provision about advice, plans and reports in relation to those targets. It should be read together with the 2009 Act with most of the Act’s provisions inserting, amending or repealing text in that principal Act, the 2009 Act. For example, the regulation-making powers inserted into the 2009 Act by the Act will be governed by and interpreted in accordance with the 2009 Act (section 96 of the 2009 Act covers subordinate legislation).
5. The Act comprises:
  - Part 1 — Emissions reduction targets,
  - Part 2 — Emissions accounting,
  - Part 3 — Reporting and planning duties,
  - Part 4 — Other duties
  - Part 5 — Minor and consequential modifications,
  - Part 6 — Final provisions.
6. Part 1 makes provision in relation to emission reduction targets. In particular, it specifies 2045 as the net-zero emissions target year (i.e. the year for which the net-zero emissions target applies). This Part also increases to 56% the interim emissions reduction target for 2020 (up from 42% in the 2009 Act), and sets new interim emissions reduction targets for 2030 and 2040 (of 75% and 90% respectively). It removes the 2009 Act emissions reduction target for 2050. It makes provision for setting annual targets for every other year between 2020 and the year before the net-zero emissions target year. In addition, for reporting purposes only, it establishes new annual targets for 2018 and 2019. This Part also makes provision for the establishment of a Citizen’s Assembly on climate change.
7. Part 2 makes provision in relation to emissions accounting. In particular, it imposes a new restriction that carbon units surrendered as a result of the operation of an emissions trading scheme may not be credited or debited from a net Scottish emissions account for a period after 2017. Another new restriction is that the amount of carbon units purchased by the Scottish Ministers that may be credited to a net Scottish emissions account is zero. These new restrictions can only be disapplied to the extent that regulations provide otherwise. Any such regulations are to be subject to the pre-laying procedure provided for in section 97 of the 2009 Act. This Part also adjusts the way in which international carbon reporting practice is applied for the purposes of assessing and reporting under

*These notes relate to the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 (asp 15) which received Royal Assent on 31 October 2019*

a new section 33 of the 2009 Act. It also makes provision to require the establishment of a nitrogen balance sheet.

8. [Part 3](#) makes provision in relation to reporting and planning duties. In particular, it replaces the previous annual reporting requirements in relation to emissions with new reporting requirements. It also replaces requirements in relation to reports on proposals and policies with a new requirement to lay before the Scottish Parliament a 'climate change plan' every five years and to also lay reports, each relevant year, assessing the progress towards implementing the proposals and policies contained in each substantive chapter of the most recent plan. It also makes adjustments to previous reporting duties around emissions attributable to Scottish consumption of goods and services. It also imposes new reporting duties around progress towards implementing the objectives, proposals and policies of the land use strategy under section 57 of the 2009 Act.
9. Part 4 makes provision in relation to other duties. In particular, it imposes a new requirement to undertake an assessment of the extent to which investment in accordance with infrastructure investment plans is expected to contribute to the meeting of the emissions reduction targets. Part 5 makes minor and consequential modifications to the 2009 Act. Part 6 makes provision in relation to ancillary matters, commencement and the short title.