

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

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 3 – Reporting and planning duties**

##### **Reporting duties**

##### *Section 19 – Reports on emissions reduction targets: further content*

98. Section 19 replaces section 34 (reports on annual targets: content) of the 2009 Act with a new section 34. The following paragraphs refer to the subsections of new section 34.
99. Subsection (1) provides that a report under section 33 must state some additional matters, which are mentioned in the subsection.
100. Subsection (2) requires the Scottish Ministers to use current international carbon reporting practice for assessing and reporting on the matters mentioned in subsection (1).
101. Subsection (3) provides that if the methods used to determine net Scottish emissions change and this requires an adjustment of an amount for an earlier target year, the report under section 33 must specify the adjustment required and state the adjusted amount and also explain why the adjustment is required. Subsection (4) requires any such adjustment to be, in so far as is reasonably practicable, in accordance with current international carbon reporting practice.
102. Subsection (5) gives the Scottish Ministers discretion to include in a report under section 33 any additional information as they consider appropriate.