



# Climate Change (Emissions Reduction Targets) (Scotland) Act 2019

2019 asp 15

## PART 2

### EMISSIONS ACCOUNTING

#### 16 International carbon reporting practice

(1) In section 17 of the 2009 Act, for subsection (3) substitute—

“(3) The amount of Scottish emissions and Scottish removals of a greenhouse gas for a period must be determined, in so far as reasonably practicable, consistently with current international carbon reporting practice or, for the purposes of assessing and reporting in accordance with section 33, target-relevant international carbon reporting practice.”.

(2) In section 18 of the 2009 Act, for subsection (2) substitute—

“(2) A “tonne of carbon dioxide equivalent” means one metric tonne of carbon dioxide or an amount of any other greenhouse gas with an equivalent global warming potential (determined, in so far as reasonably practicable, consistently with current international carbon reporting practice or, for the purposes of assessing and reporting in accordance with section 33, target-relevant international carbon reporting practice).”.

(3) In section 19 of the 2009 Act—

- (a) the existing words become subsection (1),
- (b) after that subsection, insert—

“(2) The following definitions also apply for the purposes of this Act—  
“current international carbon reporting practice” means the most up-to-date international carbon reporting practice,  
“target-relevant international carbon reporting practice” means a practice which produces results which are consistent with those which would have been produced by using the

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*Status: This is the original version (as it was originally enacted).*

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international carbon reporting practice which was current at the later of—

- (a) 30 June 2018, or
- (b) the date on which Scottish Ministers last received advice from the relevant body following a request under section 2C.”.