



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

2019 asp 15

## PART 2

### EMISSIONS ACCOUNTING

#### 17 Nitrogen balance sheet

After section 8 of the 2009 Act, insert—

*“Nitrogen balance sheet*

##### **8A Nitrogen balance sheet**

- (1) The Scottish Ministers must, no later than 18 months after this section comes into force, create a balance sheet to quantify all major nitrogen flows across all sectors and media in Scotland, including its coastal waters, the atmosphere and soil and flows across these boundaries, to be known as a “nitrogen balance sheet” for the purpose mentioned in subsection (2).
- (2) The purpose of the nitrogen balance sheet is to record how nitrogen use efficiency contributes to achieving the targets in this Act.
- (3) The Scottish Ministers must by regulations make provision for—
  - (a) a baseline figure for nitrogen use efficiency,
  - (b) how nitrogen use efficiency is to be calculated,
  - (c) the timescale in which the nitrogen balance sheet is to be reviewed,
  - (d) monitoring and reporting upon the nitrogen balance sheet,
  - (e) such other matters as they consider appropriate.
- (4) The Scottish Ministers must, before laying draft regulations under subsection (3) before the Scottish Parliament, consult such persons as they consider appropriate.

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*Status: This is the original version (as it was originally enacted).*

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- (5) In this Act “nitrogen use efficiency” means the ratio of nitrogen removed from the environment compared to total nitrogen inputs.
- (6) For the purposes of assessing the ratio mentioned in subsection (5), account should be taken of sources of nitrogen pollution, including—
- (a) food production and waste,
  - (b) energy, and
  - (c) transport.”.