



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

2019 asp 15

PART 3

REPORTING AND PLANNING DUTIES

Reporting duties

19 Reports on emissions reduction targets: further content

For section 34 of the 2009 Act, substitute—

“34 Reports on emissions reduction targets: further content

- (1) A report under section 33 must, in addition to the matters required under that section, state—
 - (a) in relation to net Scottish emissions of greenhouse gases—
 - (i) the baseline,
 - (ii) the aggregate amount of net Scottish emissions of greenhouse gases for the year covered by the report,
 - (iii) the percentage by which the aggregate amount of net Scottish emissions of greenhouse gases for the year covered by the report is lower than the baseline,
 - (iv) the percentage by which the aggregate amount of net Scottish emissions of greenhouse gases for the year covered by the report is lower or higher than the equivalent amount for the immediately preceding year, and
 - (v) the methods used to determine the aggregate amount of net Scottish emissions of greenhouse gases, together with details of any changes to those methods,
 - (b) in relation to the net Scottish emissions account—
 - (i) its amount for the year covered by the report,

Status: This is the original version (as it was originally enacted).

- (ii) the percentage by which the account for the year covered by the report is lower than the baseline,
 - (iii) the percentage by which the account for the year covered by the report is lower or higher than the equivalent account for the immediately preceding year, and
 - (iv) the percentage of any reduction in the account for the year covered by the report, relative to the equivalent account for the immediately preceding year, which is accounted for by reductions in net Scottish emissions of greenhouse gases,
 - (c) the total amount of carbon units that were—
 - (i) credited to or debited from the net Scottish emissions account for the year covered by the report,
 - (ii) purchased by the Scottish Ministers in the year covered by the report, and
 - (iii) held by the Scottish Ministers immediately after the end of the year covered by the report and which remained available to offset greenhouse gas emissions for other target years,
 - (d) for each target year preceding the year covered by the report—
 - (i) the aggregate amount of net Scottish emissions of greenhouse gases, and
 - (ii) the amount of the net Scottish emissions account, and
 - (e) the fair and safe Scottish emissions budget, and the aggregate amount of net Scottish emissions of greenhouse gases for the period from 2010 to the end of the year covered by the report.
- (2) The Scottish Ministers must use current international carbon reporting practice for the purposes of assessing and reporting on the matters mentioned in subsection (1).
- (3) If the methods used to determine net Scottish emissions of greenhouse gases change and that change is such as to require adjustment of an amount for an earlier target year, the report must—
 - (a) specify the adjustment required and state the adjusted amount, and
 - (b) explain why the adjustment is required.
- (4) An adjustment under subsection (3) must, in so far as reasonably practicable, be made in accordance with current international carbon reporting practice.
- (5) The report may contain such other information as the Scottish Ministers consider appropriate.”