
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Carbon Accounting Scheme (Scotland) Regulations 2010 (“the 2010 Regulations”), which make provision about carbon units and carbon accounting in the years 2010 to 2012 for the purposes of Part 1 of the Climate Change (Scotland) Act 2009 (the “2009 Act”).

Directive 2003/87 of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council [Directive 96/61/EC](#) (the “ETS Directive”), has been amended, in particular, so as to include aviation activities from 1st January 2012.

The amendment to the definition of “cancellation” in regulation 2 is required to reflect the change of name of the relevant account in the UK Registry referred to in the Carbon Accounting Regulations 2009 ([S.I. 2009/1257](#)) which was made by the Carbon Accounting (2013-2017 Budgetary Period) Regulations 2015 ([S.I. 2015/775](#)). The definition of “Registries Regulation” is also updated.

Regulation 8A is inserted into the 2010 Regulations so as to provide for 2013 a method for determining whether a carbon unit is to be credited to or debited from the net Scottish emissions account (see section 13 of the 2009 Act) in respect of the relevant period for that year. The relevant period for 2013 is the 16 months preceding 1st May 2014. The calculation for 2013 differs from calculations for previous years in that aviation emissions have been included for 2013.

Regulation 9(4) is inserted into the 2010 Regulations so as to provide what information is to be included in the register for 2013.

No business and regulatory impact assessment has been prepared for these Regulations as no impact upon business, charities or voluntary bodies is foreseen.