
EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Regulation 2(2) updates the definition of “European Union allowance” to reflect the transition from phase 2 (2008-2012) to phase 3 (2013-2020) of the European Union Emissions Trading Scheme (“EUETS”) established under [Directive 2003/87/EC](#) 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](#)(1), by ensuring that the definition is not restricted to allowances converted from assigned amount units for the phase 2 period. This update does not require any adjustment to the net Scottish emissions account figures previously reported.

Regulation 2(3) amends regulation 8B(4) to ensure that the rules for the accounting of carbon units in relation to emissions from aviation activities in 2014 match the method used to calculate the appropriate net Scottish emissions account figure for that year. Accordingly, this amendment does not require any adjustment to the figure previously reported for that year.

Regulation 2(4) inserts regulation 8C to provide a method for determining whether an amount of carbon units is to be credited to or debited from the net Scottish emissions account for 2015(2).

Regulation 2(5) inserts a provision to set out the information to be included in a register for 2015.

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

(1) OJ L 275, 25.10.2003, p.32, as last amended by Decision (EU) 2015/1814 of the European Parliament and of the Council (OJ L 264, 9.10.2015, p.1).

(2) The net Scottish emissions account is defined by section 13 of the Climate Change (Scotland) Act 2009 ([asp 12](#)).