

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision in connection with the nitrogen balance sheet. Section 8A(1) of the Climate Change (Scotland) Act 2009 (“the 2009 Act”) requires the Scottish Ministers to create a nitrogen balance sheet to quantify major nitrogen flows across all sectors and media in Scotland.

These Regulations require the Scottish Ministers to publish the nitrogen balance sheet on the day these Regulations come into force. These Regulations also specify the baseline figure for nitrogen use efficiency and make provision for how nitrogen use efficiency is to be calculated. Section 8A(5) of the 2009 Act defines “nitrogen use efficiency” as the ratio of nitrogen removed from the environment compared to total nitrogen inputs.

These Regulations require the Scottish Ministers to review and update the nitrogen balance sheet and lay a report before the Scottish Parliament in relation to nitrogen use efficiency annually, in each relevant year. A “relevant year” is 2023 and each subsequent year, ending with the year a report is laid before the Scottish Parliament under section 33(1) of the 2009 Act in relation to the net-zero emissions target year. The report must include, among other things, a new figure for nitrogen use efficiency (and state the period of time to which that figure relates), any revised figure for nitrogen use efficiency in relation to a period of time preceding the period of time to which the report relates, and an assessment of how nitrogen use efficiency is expected to contribute to achieving future greenhouse gas emissions reduction targets.