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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2022 No.**

**The Climate Change (Nitrogen Balance Sheet) (Scotland) Regulations 2022**

**The nitrogen balance sheet**

2.—(1) The Scottish Ministers must publish the nitrogen balance sheet<sup>(1)</sup> on the day these Regulations come into force.

(2) The nitrogen balance sheet must include—

- (a) the period or periods of time to which the information contained in it relates,
- (b) all major nitrogen flows for the following sectors—
  - (i) agriculture and aquaculture (including food production),
  - (ii) business and industrial process,
  - (iii) energy (including the production and consumption of energy),
  - (iv) forestry,
  - (v) transport,
  - (vi) waste management (including food waste).

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(1) “Nitrogen balance sheet” has the meaning given by section 8A(1) of the 2009 Act.