

## EXPLANATORY NOTE

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

These Regulations amend the Climate Change (Scotland) Act 2009 (“the 2009 Act”). Section 2(1) of the 2009 Act (the interim targets) imposes a duty on the Scottish Ministers to ensure that the net Scottish emissions accounts for the years 2020, 2030 and 2040 are, respectively, at least 56%, 75% and 90% lower than the baseline (as defined by section 11(1) of the 2009 Act).

Regulation 2 amends section 2(1)(a) of the 2009 Act by modifying the percentage figure specified for the 2020 interim target. The 2020 interim target is modified from 56% to 48.5%. This modification has the effect of adjusting the annual target figures for 2021 to 2029 in accordance with section 3(2) of the 2009 Act (annual targets: 2021 to year before net-zero year).

A full impact assessment has not been produced for this instrument as no impact upon business, charities or voluntary bodies is foreseen.