

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2016 No. 46**

**The Carbon Accounting Scheme  
(Scotland) Amendment Regulations 2016**

**Amendment of the Carbon Accounting Scheme (Scotland) Regulations 2010**

2.—(1) The Carbon Accounting Scheme (Scotland) Regulations 2010<sup>(1)</sup> are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2 (interpretation), after the definition of “2009 Regulations” insert—

““Annex I” means Annex I of [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](#)(2);”.

(3) In regulation 8A(6) (credits and debits in respect of 2013), omit the definition of “Annex I”.

(4) After regulation 8A (credits and debits in respect of 2013) insert—

“**8B.**—(1) The Scottish Ministers shall in respect of 2014 calculate whether any carbon unit is to be credited to or debited from the net Scottish emissions account as a result of the operation of the EU ETS.

(2) The calculation under this regulation must be performed by 30th June 2016.

(3) The Scottish Ministers, when carrying out the calculation mentioned in paragraph (1), must determine—

(a) for aviation activities, whether the amount of emissions in respect of Scotland from aviation activities in the relevant period for 2014 is more or less than the aviation cap; and

(b) for other activities, whether the amount of carbon units surrendered in respect of Scotland as a result of the operation of the EU ETS in the relevant period for 2014 is more or less than the fixed installation cap.

(4) Where the amount of emissions in respect of Scotland from aviation activities in the relevant period for 2014 is—

(a) more than the aviation cap, an amount of carbon units equal to the excess is to be credited to the net Scottish emissions account for 2014; or

(b) less than the aviation cap, an amount of carbon units equal to the shortfall is to be debited from the net Scottish emissions account for 2014.

(5) Where the amount of carbon units surrendered in 2014 in respect of other activities is—

(a) more than the fixed installation cap for 2014, an amount of carbon units equal to the excess is to be credited to the net Scottish emissions account for 2014; or

---

<sup>(1)</sup> [S.S.I. 2010/216](#), amended by [S.I. 2011/1043](#) and [S.S.I. 2015/189](#).

<sup>(2)</sup> OJ L 275, 25.10.2003, p.32, as amended by [Directive 2004/101/EC](#) (OJ L 338, 13.11.2004, p.18), [Directive 2008/101/EC](#) (OJ L 8, 13.1.2009, p.3), Regulation (EC) No 219/2009 (OJ L 87, 31.3.2009, p.109), [Directive 2009/29/EC](#) (OJ L 140, 5.6.2009, p.63), Decision No 1359/2013/EU (OJ L 343, 19.12.2013, p.1), Regulation (EU) No 421/2014 (OJ L 129, 30.4.2014, p.1), Corrigendum (OJ L 140, 14.5.2014, p.177) and Decision (EU) 2015/1814 (OJ L 264, 9.10.2015, p.1).

- (b) less than the fixed installation cap for 2014, an amount of carbon units equal to the shortfall is to be debited from the net Scottish emissions account for 2014.
- (6) In this regulation—
  - “aviation activities” means aviation activities listed in Annex I;
  - “aviation cap” means the sum of the domestic aviation cap plus the international aviation cap;
  - “domestic aviation cap” means 443,255;
  - “fixed installation cap” means 12,356,118;
  - “international aviation cap” means 921,758;
  - “other activities” means activities listed in Annex I other than aviation activities; and
  - “relevant period” means for 2014, the 16 months preceding 1st May 2015.”.
- (5) In regulation 9 (register of transactions), after paragraph (4) insert—
  - “(5) In relation to carbon units to be credited or debited under regulation 8B, the register must contain details of the—
    - (a) date on which the calculation under regulation 8B(1) was performed;
    - (b) date of surrender;
    - (c) figures used in that calculation; and
    - (d) amount of units credited to or debited from the net Scottish emissions account.”.