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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 40**

**CLIMATE CHANGE**

**The Carbon Accounting Scheme  
(Scotland) Amendment Regulations 2018**

<i>Made</i>	- - - -	<i>6th February 2018</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>8th February 2018</i>
<i>Coming into force</i>	- -	<i>30th March 2018</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 13(5), 20(1) and 96(2) of the Climate Change (Scotland) Act 2009<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Carbon Accounting Scheme (Scotland) Amendment Regulations 2018 and come into force on 30th March 2018.

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

2.—(1) The Carbon Accounting Scheme (Scotland) Regulations 2010<sup>(2)</sup> are amended in accordance with paragraphs (2) and (3).

(2) After regulation 8C insert—

“**8D.**—(1) The Scottish Ministers must in respect of 2016 calculate whether an amount of carbon units 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 must be performed by 30th June 2018.

(3) The Scottish Ministers, when carrying out the calculation, must determine—

(a) whether the amount of emissions in respect of Scotland from aviation activities in 2016 is more or less than the aviation cap; and

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(1) 2009 asp 12.

(2) S.S.I. 2010/216, as amended by S.I. 2011/1043, S.S.I. 2015/189, S.S.I. 2016/46 and S.S.I. 2017/121.

- (b) whether the amount of carbon units surrendered in respect of other activities in Scotland as a result of the operation of the EU ETS in the relevant period for 2016 is more or less than the fixed installation cap.
- (4) If the amount of emissions in respect of Scotland from aviation activities in 2016 is—
  - (a) more than the aviation cap, an amount of carbon units equal to the excess must be credited to the net Scottish emissions account for 2016; or
  - (b) less than the aviation cap, an amount of carbon units equal to the shortfall must be debited from the net Scottish emissions account for 2016.
- (5) If the amount of carbon units surrendered in respect of other activities in Scotland as a result of the operation of the EU ETS in the relevant period for 2016 is—
  - (a) more than the fixed installation cap, an amount of carbon units equal to the excess must be credited to the net Scottish emissions account for 2016; or
  - (b) less than the fixed installation cap, an amount of carbon units equal to the shortfall must be debited from the net Scottish emissions account for 2016.
- (6) In this regulation—
  - “aviation activities” means aviation activities listed in Annex I;
  - “aviation cap” means 1,365,013 tonnes of carbon dioxide equivalent<sup>(3)</sup>;
  - “fixed installation cap” means 13,707,475 tonnes of carbon dioxide equivalent;
  - “other activities” means activities listed in Annex I other than aviation activities; and
  - “relevant period” means for 2016, the 16 months preceding 1st May 2017.”.
- (3) In regulation 9 (register of transactions), after paragraph (6) insert—
  - “(7) In relation to carbon units to be credited or debited under regulation 8D, the register must contain details of the—
    - (a) date on which the calculation under regulation 8D(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.”.

St Andrew’s House,  
Edinburgh  
6th February 2018

*ROSEANNA CUNNINGHAM*  
A member of the Scottish Government

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(3) The aviation cap is the sum of the domestic aviation cap (443,255 tonnes of carbon dioxide equivalent) and the international aviation cap (921,758 tonnes of carbon dioxide equivalent).

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## 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) inserts regulation 8D 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 2016<sup>(4)</sup>.

Regulation 2(3) inserts a provision to set out the information to be included in a register for 2016.

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

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<sup>(4)</sup> The net Scottish emissions account is defined by section 13 of the Climate Change (Scotland) Act 2009 ([asp 12](#)).