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SCOTTISH STATUTORY INSTRUMENTS

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**2019 No. 121**

**CLIMATE CHANGE**

**The Carbon Accounting Scheme  
(Scotland) Amendment Regulations 2019**

<i>Made</i>	- - - -	<i>27th March 2019</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>29th March 2019</i>
<i>Coming into force</i>	- -	<i>30th May 2019</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 2019 and come into force on 30 May 2019.

**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 8D insert—

“**8E.**—(1) The Scottish Ministers must in respect of 2017 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 30 June 2019.

(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 2017 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, S.S.I. 2017/121 and S.S.I. 2018/40.

- (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 2017 is more or less than the fixed installation cap.
- (4) If the amount of emissions in respect of Scotland from aviation activities in 2017 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 2017, 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 2017.
- (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 2017 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 2017, 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 2017.
- (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 15,642,605 tonnes of carbon dioxide equivalent,
  - “other activities” means activities listed in Annex I other than aviation activities, and
  - “relevant period” means for 2017, the 16 months preceding 1 May 2018.”.
- (3) In regulation 9 (register of transactions), after paragraph (7) insert—
  - “(8) In relation to carbon units to be credited or debited under regulation 8E, the register must contain details of the—
    - (a) date on which the calculation under regulation 8E(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  
27th March 2019

*R 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 (“the 2009 Act”).

Regulation 2(2) inserts a provision into the 2010 Regulations 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 2017. The “net Scottish emissions account” has the meaning given by section 13 of the 2009 Act. Regulation 2(3) inserts a provision into the 2010 Regulations to set out the information to be included for 2017 in the register of transactions maintained by the Scottish Ministers.

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