## **POLICY NOTE**

# THE CLIMATE CHANGE (SCOTLAND) ACT 2009 (INTERIM TARGET) AMENDMENT REGULATIONS 2023

#### SSI 2023/164

The above instrument will, if approved by the Scottish Parliament, be made by the Scottish Ministers in exercise of the power conferred by section 2A(1) of the Climate Change (Scotland) Act 2009 ("the 2009 Act"), and all other powers enabling them to do so. The instrument is subject to the affirmative procedure.

The purpose of this instrument is to amend the percentage figure of the 2020 interim emissions reduction target to reflect current international carbon reporting practice, in line with the most up-to-date advice received from the UK Climate Change Committee ("CCC"). The amendment of the 2020 interim target will have 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), which are set as a straight line between the 2020 and 2030 interim targets.

# **Policy Objectives**

To ensure Scotland's emissions reduction targets remain consistent with current international carbon reporting practice, these Regulations amend 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 as follows:

Target year	Current target	New target
2020 (interim target)	56%	48.5%
2021	57.9%	51.1%
2022	59.8%	53.8%
2023	61.7%	56.4%
2024	63.6%	59.1%
2025	65.5%	61.7%
2026	67.4%	64.4%
2027	69.3%	67.0%
2028	71.2%	69.7%
2029	73.1%	72.3%
2030 (interim target)	75%	75%

These Regulations are consistent with the most up-to-date advice the Scottish Ministers have received from the CCC, which states that modification of the 2020 target to 48.5% is appropriate on the basis of current international carbon reporting practice. The Regulations also fulfil the requirement under section 2E(4) and (5) of the 2009 Act for the Scottish Ministers to lay regulations for approval to make the modification of an interim target advised by the CCC within 12 months of receiving their advice.

The Scottish Ministers, in preparing these Regulations, had regard to the most up-to-date advice received from the CCC, and to the matters mentioned in section 2B of the 2009 Act (the "target setting criteria"), as required under section 2A(3) of the 2009 Act.

# **Background**

Section 2C of the 2009 Act requires the Scottish Ministers to request advice from the CCC at least every 5 years reviewing the levels of Scotland's emissions targets, including whether the targets remain consistent with the latest scientific knowledge about climate change and current international carbon reporting practice.

Advice received from the CCC in December 2022 and March 2023 recommending that Scottish emissions targets are revised to reflect changes in international standards for emissions accounting methodologies.

The CCC's advice notes that setting the level of the 2020 interim target at 56% through an amendment to the 2009 Act under the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 was based on their 2017 advice using an older accounting methodology, before significant changes to the treatment of peatland emissions in the greenhouse gas inventory were introduced. These methodological changes were made in response to the implementation of the Intergovernmental Panel on Climate Change (IPCC) 2013 wetlands supplement to the 2006 guidance on the compilation of greenhouse gas emissions data.

#### Consultation

There is no statutory obligation for public consultation on these Regulations. The Scottish Ministers have sought advice from the CCC which was provided in December 2022. As this advice was unclear on whether the CCC recommended modifying the 2020 interim target for the sole reason of a change in international carbon reporting practice, further advice was sought and was provided in March 2023. These Regulations are consistent with CCC recommendations included in the advice received.

# **Impact Assessments**

These Regulations represent a technical adjustment. In particular, the level of an interim or annual emissions reduction target does not have, in and of itself, an impact. It is rather the measures that are implemented to deliver emissions reductions themselves that will have an impact. As such, a full impact assessment has not been produced for this instrument as no impact upon business, charities or voluntary bodies is foreseen.

## **Financial Effects**

The Cabinet Secretary for Net Zero, Energy and Transport confirms that no Business and Regulatory Impact Assessment is necessary as the instrument has no direct financial effects on the Scottish Government, local government or on businesses.

Scottish Government Energy and Climate Change Directorate

March 2023