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STATUTORY INSTRUMENTS

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**2020 No. 115**

**The Carbon Accounting (Provision for 2018) Regulations 2020**

**Citation and commencement**

1. These Regulations may be cited as the Carbon Accounting (Provision for 2018) Regulations 2020 and come into force on 28th February 2020.

**Interpretation**

2. In these Regulations—

“the 2009 Regulations” means the Carbon Accounting Regulations 2009(1);

“aerodrome” has the same meaning as in article 4 of the Climate Change Act 2008 (2020 Target, Credit Limit and Definitions) Order 2009(2);

“the domestic aviation cap” means the figure produced as a result of carrying out the calculation set out in the Schedule to these Regulations;

“domestic aviation emissions” means the emissions of carbon dioxide arising from any aircraft during taking off, flying and landing when the aerodrome from which the aircraft takes off and the aerodrome at which the aircraft next lands are both located in the United Kingdom.

**Crediting and debiting of carbon units as a result of the operation of the EU Emissions Trading Scheme in respect of installations during 2018**

3. If, in accordance with the Greenhouse Gas Emissions Trading Scheme Regulations 2012(3), the amount of carbon units surrendered by operators of installations in the United Kingdom in respect of 2018 was—

(a) greater than 152,311,507, an amount of carbon units equal to the difference is to be credited to the net UK carbon account in respect of 2018;

(b) less than 152,311,507, an amount of carbon units equal to the difference is to be debited from the net UK carbon account in respect of 2018.

**Crediting and debiting of carbon units to take into account domestic aviation emissions during 2018**

4.—(1) If domestic aviation emissions in 2018 were—

(a) greater than the domestic aviation cap, an amount of carbon units equal to the difference is to be credited to the net UK carbon account in respect of 2018;

(b) less than the domestic aviation cap, an amount of carbon units equal to the difference is to be debited from the net UK carbon account in respect of 2018.

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(1) [S.I. 2009/1257](#), amended by [S.I. 2009/3146](#), [2015/775](#).

(2) [S.I. 2009/1258](#).

(3) [S.I. 2012/3038](#), to which there are amendments not relevant to these Regulations.

(2) In calculating domestic aviation emissions and the domestic aviation cap, the Secretary of State must use such data about aviation emissions as appear to the Secretary of State to be the best available data.

### **Duty to cancel carbon units credited to the net UK carbon account in respect of 2018**

5.—(1) It is the duty of the Secretary of State, during a period beginning on 1st January 2023 and ending on 15th May 2024, to ensure that each carbon unit credited to the net UK carbon account in respect of 2018 under regulation 5 of the 2009 Regulations is cancelled.

(2) A carbon unit is cancelled for the purpose of this regulation if an operation is performed in relation to it equivalent to the operation of cancellation or deletion under [Commission Regulation \(EU\) No 389/2013](#) of 2 May 2013 establishing a Union Registry pursuant to [Directive 2003/87/EC](#) of the European Parliament and of the Council, Decisions No [280/2004/EC](#) and No [406/2009/EC](#) of the European Parliament and of the Council and repealing Commission Regulations (EU) No [920/2010](#) and No [1193/2011](#)(4).

### **Amendments to the Carbon Accounting Regulations 2009**

6.—(1) The 2009 Regulations are amended as follows.

(2) In regulation 2(1), for the definition of European Union allowance substitute—

““European Union allowance” means an allowance as defined in Article 3(a) of the Emissions Trading Directive;”.

(3) In regulation 9—

(a) at the end of paragraph (1), add “and the Carbon Accounting (Provision for 2018) Regulations 2020”;

(b) in paragraph (3), after “Regulations 2015,” insert “or regulation 3 or 4 of the Carbon Accounting (Provision for 2018) Regulations 2020,”;

(c) in paragraph (6)—

(i) after “Regulations 2015,” insert “or regulation 5 of the Carbon Accounting (Provision for 2018) Regulations 2020,”;

(ii) for “on which the calculation was performed” substitute “of cancellation”.

4th February 2020

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(4) OJ No. L 122, 3.5.2013, p. 1 as last amended by Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 (OJ No. L 177, 2.7.2019, p. 3).