

CLIMATE CHANGE (SCOTLAND) ACT 2009

EXPLANATORY NOTES

THE ACT

Part 1 – Emissions Reduction Targets

The net Scottish emissions account

33. **Section 13** defines the net Scottish emissions account as the aggregate of net Scottish emissions, minus any carbon units credited to the account for the period plus any carbon units debited from the account for the period.
34. Subsection (2) provides that the net Scottish emissions account for a target year may not be credited with an amount of carbon units which exceeds the “allowable amount”. Subsection (3) defines the term “allowable amount” as (a) the amount equal to the limit, set by virtue of subsection (1) of section 21 (Limits on use of carbon units), on the net amount of carbon units that may be credited to net Scottish emissions accounts during the period which includes the target year, or (b) where a net amount of carbon units has been credited to the net Scottish emissions account for any other target year in that period, the balance (if any) remaining of the amount referred to in paragraph (a). Subsection (4) states that the term “net amount of carbon units” has the meaning given by subsection (3) of section 21.
35. Subsection (5) enables the Scottish Ministers to provide in regulations which carbon units can be credited to and debited from the net Scottish emissions account and how this can be done. Subsection (6) provides that regulations must ensure that, where carbon units are used to reduce the net Scottish emissions account, they are not also used to offset other emissions elsewhere. This could otherwise lead to “double-counting”.