
SCOTTISH STATUTORY INSTRUMENTS

2010 No. 216

The Carbon Accounting Scheme (Scotland) Regulations 2010

Carbon units

4.—(1) A carbon unit for the purposes of the Climate Change (Scotland) Act 2009 is a unit of the following kind:—

- (a) assigned amount unit;
- (b) European Union allowance;
- (c) certified emission reduction; and
- (d) emission reduction unit.

(2) A carbon unit has a value of 1 tonne of carbon dioxide equivalent.

(3) In this regulation—

“assigned amount unit” means a unit issued—

- (a) under Article 7(3) of Decision No [280/2004/EC\(1\)](#) of the European Parliament and of the Council concerning a mechanism for monitoring Community greenhouse gas emissions and for implementing the Kyoto Protocol; or
- (b) by a party to the Kyoto Protocol which is not subject to that Decision;

“European Union allowance” means an assigned amount unit converted into an allowance for the purposes of the EU ETS in accordance with Article 45 of the Registries Regulation;

“certified emission reduction” means a unit issued under Article 12 of the Kyoto Protocol and the Decisions adopted under the UNFCCC or the Kyoto Protocol; and

“emission reduction unit” means a unit issued under Article 6 of the Kyoto Protocol and the Decisions adopted under the UNFCCC or the Kyoto Protocol.