

*These notes refer to the Climate Change Act (Northern Ireland)  
2022 (c.31) which received Royal Assent on 6 June 2022*

# Climate Change Act (Northern Ireland) 2022

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

A commentary on the sections is provided below. Comments are not given where the wording is self-explanatory. Note that references to the Committee on Climate Change within the Act and this commentary means the UK Climate Change Committee.

#### **Part 1 - Emissions Targets**

##### ***Section 1: The emissions targets for 2050***

This section imposes a duty on all Northern Ireland departments to ensure that the net Northern Ireland emissions account for the year 2050 is at least 100% lower than the baseline. Subsection (3) clarifies that this duty does not require the net Northern Ireland emissions account for methane for the year 2050 to be more than 46% lower than the baseline for methane. In addition, the section imposes a duty on all Northern Ireland departments to ensure that the net Northern Ireland emissions account for carbon dioxide for the year 2050 is 100% lower than the baseline for carbon dioxide.

The baseline is defined in section 7 as the aggregate amount of net Northern Ireland emissions of certain listed greenhouse gases for the baseline years of those gases (either 1990 or 1995 for each gas). The target for 2050 is set by reference to baseline years rather than a particular quantum of emissions because the baseline years are subject to revision, as understanding of historic emissions improves. Using a baseline for this calculation is consistent with the methodology employed for the purposes of the Kyoto Protocol to the United Nations Framework Convention on Climate Change 1998, an international agreement to limit emissions of greenhouse gases, to which the UK is party. The baseline for carbon dioxide is the amount of net Northern Ireland emissions of carbon dioxide in 1990 and similarly the baseline for methane is the amount of net Northern Ireland emissions of methane in 1990.

The term “net Northern Ireland emissions account” is defined in section 8.

##### ***Section 2: Emissions targets for 2030 and 2040***

This section imposes a duty on the Department to set targets for 2030 and 2040 which are consistent with the target in section 1. It will be noted that section 3

already imposes a duty on Northern Ireland departments to ensure that the net Northern Ireland emissions account in 2040 is consistent with the 2050 target, and that section 4 already sets a target for the year 2030. This section also needs to be read alongside section 6.

***Section 3: The emissions target for 2040***

This section imposes a duty on all Northern Ireland departments to ensure that the net Northern Ireland emissions account for the year 2040 is in line with the overall target for the year 2050.

***Section 4: The emissions target for 2030***

This section imposes a duty on all Northern Ireland departments to ensure that the net Northern Ireland emissions account for the year 2030 is at least 48% lower than the baseline.

***Section 5: Power to amend emission targets***

This section firstly provides the Department with the power to amend the emissions targets in the Act to either specify an earlier year for an emissions target, or a higher percentage for a particular year. In effect, it allows the Department to alter the 2030, 2040 and 2050 emissions reduction targets to bring them forward or increase the volume of reductions required.

Subsection (2) provides a further power for the Department to amend Part 1 of the Act to impose an emissions reduction target for a specified year.

The powers may only be used if one of the conditions in section 54 is met. Before draft regulations are made to amend the targets in sections 1, 3 or 4, the Department must seek advice from the Committee on Climate Change (section 56(1)) if the amendment is as a result of significant developments in UK or international law or policy, scientific knowledge on climate change or technology relevant to climate change. The advice provided to the Department by the Committee must also include the Committee's opinion on the matters provided in section 57(2) and (3). Section 57(2) requires that, where the Department is proposing to specify a different year for a particular emissions target, the Committee must advise whether the year proposed is the earliest year for which the target could be achieved and, if not, what the earliest year for the target to be achieved would be. Section 57(3) requires that, where the Department is proposing to specify a different percentage for a particular emissions target year, the Committee must advise whether the percentage proposed is the highest percentage achievable for that year and, if not, what the highest percentage achievable would be.

The purpose of linking use of the powers in section 5 to the conditions set out in section 54 is to ensure that changes to the emission targets are only made where expert advice or significant developments mean that it is appropriate to do so. Where the amendment is as a result of a recommendation which has been

provided by the Committee, the Department does not have to seek its advice under section 56.

***Section 6: Duty to consider whether to revise targets***

This section requires the Department to consider whether the emissions targets in sections 3 and 4 are consistent with the target in section 1(1). The Department is further required, within 2 years of the Act achieving Royal Assent, to either update these targets using the powers in section 5 or lay a statement before the Assembly explaining why one or both of the targets doesn't need to be updated. The conditions in section 54 do not apply to regulations made under this section (but the duty in section 56 to request the advice of the Committee on Climate Change does).

***Section 7: Meaning of “baseline”***

This section defines the “baseline” for the aggregate amount of greenhouse gases, and also the baseline for carbon dioxide and methane, for the purposes of the Act; and it enables the Department to make regulations to amend that baseline. The Department can only modify the baseline year for a greenhouse gas if it is satisfied that it would be appropriate to do so as a result of significant developments in UK or international law or policy relating to climate change (section 55).

***Section 8: Meaning of “net Northern Ireland emissions account”***

This section defines the net Northern Ireland emissions account as the aggregate amount of net Northern Ireland emissions of each greenhouse gas for that year, minus any carbon units credited to the account for the period plus any carbon units debited from the account for the period. This clarifies how emissions are to be determined for the purposes of comparing the amount of emissions for a year against the emission reduction targets in the Act and any carbon budgets set under section 23. The section similarly sets out how to determine the net Northern Ireland emissions account for carbon dioxide and methane. Section 11 sets out requirements relating to the crediting and debiting of carbon units to the net Northern Ireland emissions account.

***Section 9: Meaning of “net Northern Ireland emissions”***

This section defines Northern Ireland emissions and Northern Ireland removals of greenhouse gases, and provides that Northern Ireland emissions for a period minus Northern Ireland removals for a period are net Northern Ireland emissions for a period.

Subsection (4) provides the Department with a power to amend the definition of Northern Ireland removals. The current definition covers nature-based approaches to greenhouse gas removal and the use of carbon capture and storage technology.

***Section 10: Meaning of “Northern Ireland emissions”: international aviation and shipping***

This section enables the Department to make regulations providing for emissions of a greenhouse gas from international aviation and international shipping to count as Northern Ireland emissions of the gas.

***Section 11: Crediting and debiting of carbon units***

This section enables the Department to set out in regulations the circumstances in which carbon units may or may not be credited to, or debited from, the Northern Ireland net emissions account and the Northern Ireland net emissions account for carbon dioxide. Section 59 of this Act defines what a carbon unit is.

Subsection (2) provides that the regulations must ensure that, where carbon units are used to reduce the net Northern Ireland emissions account, they are not also used to offset other emissions elsewhere. This could otherwise lead to “double-counting”.

Subsection (3) requires that any regulations made under subsection (1) set out a limit on the net amount of carbon units by which the net Northern Ireland emissions account for a period may be reduced through the debiting and crediting of carbon units. The subsection further restricts this limit to a maximum of 25% of emissions for a period.

Subsection (4) enables the Department to specify that carbon units of a certain description do not count towards any of the limits set. Subsections (5) to (8) deal with the crediting and debiting of carbon units to the Northern Ireland net emissions account for carbon dioxide and how any purchased carbon units will be apportioned to this account.

Advice will be sought from the Committee on Climate Change on these issues and what might be appropriate before the Department brings forward any regulations under the powers within this section.

***Section 12: Carbon units: accounting scheme***

This section enables the Department to make regulations to establish a scheme, or use an existing scheme, to register and track carbon units and to establish and maintain accounts in which carbon units may be held. Subsection (3) identifies some of the administrative elements which can be covered in such regulations, including the potential appointment of an administrator for such a scheme.

***Section 13: Sectoral plans***

This section requires Northern Ireland departments to develop and publish sectoral plans setting out how sectors will contribute to achieving the targets in the Act. Sections 14 to 22 set out the sectoral plans and matters they must contain.

***Section 14: Sectoral plans for energy***

This section requires the Department for the Economy to develop and publish a sectoral plan setting out how the energy sector will contribute to achieving the targets in the Act.

***Section 15: Renewable electricity consumption***

This section requires the Department for the Economy to ensure that at least 80% of electricity consumption is from renewable sources by 2030.

***Section 16: Sectoral plans for infrastructure***

This section requires the Department for Infrastructure to develop and publish a sectoral plan setting out how the infrastructure sector will contribute to achieving the targets in the Act.

***Section 17: Sectoral plans for industrial processes***

This section requires the Department for the Economy to develop and publish a sectoral plan setting out how the industrial processes sector will contribute to achieving the targets in the Act.

***Section 18: Sectoral plans for waste management***

This section requires the Department to ensure that at least 70% of waste is recycled, and to develop and publish a sectoral plan setting out how the waste sector will contribute to achieving the targets in the Act.

***Section 19: Sectoral plans for agriculture***

This section requires the Department to develop and publish a sectoral plan setting out how the agricultural sector will contribute to achieving the targets in the Act.

***Section 20: Sectoral plans for fisheries***

This section requires the Department to develop and publish a sectoral plan setting out how the fisheries sector will contribute to achieving the targets in the Act.

***Section 21: Sectoral plans for transport***

This section requires the Department for Infrastructure to develop and publish a sectoral plan setting out how the transport sector will contribute to achieving the targets in the Act.

***Section 22: Active Travel***

This section requires the Department for Infrastructure to develop and publish a sectoral plan for transport which sets a minimum spend on active travel from the overall transport budgets of 10%.

## **Part 2 - Carbon Budgets**

### ***Section 23: Carbon budgets***

This section places a duty on the Department to make regulations that set the maximum total amount of carbon emissions for each 5 year budgetary period, which is known as a ‘carbon budget’. This section sets out what the budgetary periods are, and also provides a power to amend the periods subject to the restrictions set out in section 55. The section also outlines consultation requirements and requirements in terms of impact assessments in respect of proposed carbon budgets.

The first budgetary period will be 2023-2027 and the remaining budgetary periods are each succeeding period of five years.

### ***Section 24: Emissions not to exceed carbon budget***

This section requires the Northern Ireland departments to ensure that the net Northern Ireland emissions account for each carbon budget period does not exceed the carbon budget set for that period.

This duty is therefore similar to the duties placed on Northern Ireland departments under sections 1, 3 and 4 with further provision regarding this duty set out in section 52.

### ***Section 25: Setting of carbon budgets: principles***

This section places a duty on the Department to set specified carbon budgets at a level consistent with meeting the emissions targets set out in sections 1, 3 and 4 for 2050, 2040 and 2030. This reflects the fundamental purpose of carbon budgets which is to act as a mechanism for limiting emissions over shorter periods in order to achieve longer term emission reduction targets.

### ***Section 26: Setting of carbon budgets: Social, environmental and economic factors***

This section outlines factors to be taken into account when setting carbon budgets.

### ***Section 27: Setting of carbon budgets: timing***

This section places a duty on the Department to set the carbon budgets for the first three budgetary periods before the end of 2023, and to set the carbon budgets for the fourth and subsequent budgetary periods at least 12 years in advance of the budget period commencing.

Subsection (2) enables the Department to amend the carbon budget for any budgetary period before the start of a budget period, and to amend the date by which a carbon budget should be set. Use of the power to amend the carbon budgets is subject to one of the conditions in section 54 having been met. Use

of this power may be necessary, for example, in a situation where the emissions targets in the Act have been amended.

***Section 28: Carrying amounts from one budgetary period to another***

This section provides a power for the Department to “bank” and “borrow” emissions between budgetary periods.

The Department may “borrow” up to 1% of the next budget. An amount from the next budget is “carried back” to the budget preceding it. Where this power is used, the next budget (which will already have been set by regulations) is reduced by the amount that has been borrowed.

The Department may carry forward any part of the carbon budget that exceeds the net Northern Ireland emissions account for that period (i.e. to “bank” a budget surplus, but not necessarily all of it). The banked amount is added to the next carbon budget.

Subsection (7) requires the Department to consult with the Committee on Climate Change, the Climate Commissioner and the other Northern Ireland departments before the carrying back or forward of any part of carbon budgets using the powers in this section.

**Part 3 - Reports and Statements Against Targets and Budgets Etc**

***Section 29: Proposals and policies for meeting carbon budgets***

This section places a duty on the Department to prepare and publish a report for each budgetary period setting out the policies and proposals for meeting the carbon budget for that period. These reports are to be called “climate action plans” and will effectively outline the planned actions that will be taken across a budgetary period by all Northern Ireland departments in order to try and lower emissions across relevant sectors.

Subsection (3) requires the report to cover the areas of responsibility of each Northern Ireland department. Each Northern Ireland department is required to provide the Department with detail on its proposals and policies within its areas of responsibility. Similar requirements are included in respect of all the reporting duties placed on the Department in Part 3 of the Act in order to require effective contributions from all Northern Ireland departments to assist with planning and implementing measures to reduce emissions.

Subsection (7) requires the Department to lay the report for a budgetary period in the Assembly before the end of the first year of that period and subsections (8) and (9) set out consultation requirements.

***Section 30: Requirements for proposals and policies under section 29***

This section sets out a range of requirements that each Northern Ireland department should have regard to when developing the reports under section 29. These requirements cover transboundary co-ordination and consultation, the

need to have regard to the just transition principle and the desirability of supporting nature based projects.

***Section 31: Just Transition Fund for Agriculture***

This section requires the Department to make regulations to establish a scheme to be known as the “Just Transition Fund for Agriculture” to provide financial assistance and advice to the agricultural sector to help it deliver its contribution under proposals and policies brought forward under section 29. The section outlines a range of aspects which the regulations may make provision for.

***Section 32: Policies and proposals: targets***

This section requires the climate action plans under section 29 to set out targets for soil quality and biodiversity to be achieved during carbon budget periods. The targets have to be set after a number of specified matters are taken into account. The section further requires that annual targets for greenhouse gas emissions and air quality are included in the climate action plans.

***Section 33: Policies and proposals: further provision***

This section requires the climate action plans under section 29 to include policies and proposals to ensure that a range of specified sectors contribute towards achieving carbon budgets.

***Section 34: Policies and proposals: nature based solutions***

This section requires the climate action plans under section 29 to include policies and proposals which support nature based solutions.

***Section 35: Policies and proposals: workforce, employers and communities***

This section requires the climate action plans under section 29 to explain how the proposed policies and proposals within the plans are expected to affect the workforce, employers and communities and to include proposals and policies to support them. Subsection (2) requires that the explanation, proposals and policies under subsection (1) must make particular reference to small businesses. A “small business” is defined in subsection (3) and subsection (4) includes a power to amend this definition.

***Section 36: Policies and proposals: carbon leakage***

This section requires each Northern Ireland department, when setting out proposals and policies in climate action plans produced under section 29 to take into account the risk of the implementation of those proposals and policies leading to carbon leakage and the desirability of eliminating or reducing that risk. Subsections (2) and (3) define “carbon leakage”.



***Section 37: Just Transition Commission***

This section requires the Department to establish through regulations a Just Transition Commission to oversee the implementation of the just transition elements of the Act, and provide advice to Northern Ireland departments on how to ensure their proposals, strategies, plans and policies comply with just transition principles. The section further outlines the range of aspects which the regulations must or may cover including sectors, areas and groups who should be represented on the Commission.

***Section 38: Interim progress reporting for budgetary period***

This section places a duty on the Department to lay a report before the Northern Ireland Assembly, setting out what progress has been made in implementing the proposals and policies contained in a climate action plan produced under section 29. This is to be laid before the end of the third year of each budgetary period.

***Section 39: Final statement for budgetary period***

This section places a duty on the Department to prepare and lay a statement before the Northern Ireland Assembly on the final emissions, removals and net emissions for Northern Ireland during a budgetary period. These figures are used to determine whether a carbon budget has been met. The report must be laid before the end of the second year after the budgetary period in question.

Subsections (3) and (5) require the statement to also state the amount of carbon units credited to, or debited from, the net Northern Ireland emissions account for the period, and whether a decision has been made to carry back or forward any amount from a previous or subsequent budgetary period.

Subsections (8) and (9) require the statement to explain why the target has or has not been met, and to include an assessment of the extent to which the relevant proposals and policies for meeting the carbon budget have been carried out and contributed to, the budget being met or not.

***Section 40: Proposals and policies where carbon budget not met***

This section applies where a final statement has been laid in the Assembly in respect of a budgetary period and the net Northern Ireland emissions account for the period exceeds the carbon budget. It requires the Department, within 3 months of laying the final statement, to lay a further report in the Assembly setting out the proposals and policies in subsequent budgetary periods to compensate for the excess emissions.

***Section 41: Statements on compliance with emissions targets***

This section places a duty on the Department to prepare a statement for each of the target years in sections 1, 3 and 4 and lay this statement in the Assembly before the end of the second year after the year to which it relates. The

requirements are largely similar to those set out in respect of carbon budgets under section 39.

Subsections (2) to (5) require the statement to provide detail on the amount of emissions, removals and net emissions as well as the total amount of carbon units credited to, or debited from, the Northern Ireland emissions account for the year (and, in the case of the statement for 2050, to the Northern Ireland emissions account for carbon dioxide) to which the statement relates.

Subsection (6) provides that the question of whether the 2050, 2040 or 2030 target has been met is to be determined by referring to the information provided in the statement for the target year to which it relates.

Subsection (7) requires that the statement explains why the target has or has not been met.

#### ***Section 42: Climate change reporting by public bodies***

This section requires the Department to make regulations, within 18 months of the Act achieving Royal Assent, to impose climate change reporting duties on specified public bodies. The section defines what a public body is, and under subsection (3) identifies some of the aspects that the regulations can make provision for reports to contain. Subsection (5) further identifies some of the elements which the regulations can cover.

Subsection (7) requires the Department to consult with public bodies and other appropriate persons before making the regulations.

### **Part 4 - Reports by Committee on Climate Change**

#### ***Section 43: Progress report during budgetary period***

This section places a duty on the Committee on Climate Change to send a report to the Department, before the end of 2027, on its view on the progress that has been made towards meeting the targets in the Act and the carbon budgets set under section 23. The report is to indicate whether the targets and carbon budgets are likely to be met and identify further action required to meet these targets. This will be the first significant assessment of progress made towards the targets set out under the Act by the Committee on Climate Change. The subsequent sections in Part 4 place further requirements on the Committee on Climate Change concerning the assessment of progress against targets and carbon budgets and progress with the implementation of policies and proposals to meet carbon budgets.

Subsection (2) places a duty on the Department to lay the report in the Northern Ireland Assembly. A similar requirement is set out in respect of other reports provided by the Committee on Climate Change under Part 4 of the Act.

***Section 44: Progress reports after statement about each budgetary period***

This section places a duty on the Committee on Climate Change to provide the Department with a report on the meeting (or otherwise) of a carbon budget. This should be provided within 6 months of the Department laying its final statement for a budgetary period under section 39. The report must set out the Committee's views on the way in which the carbon budget was or was not met, actions taken by the Northern Ireland departments to reduce net Northern Ireland emissions of greenhouse gases during the period, progress that has been made towards meeting the emissions targets and carbon budgets set under the Act, whether those targets and budgets are likely to be met and any further measures that are needed to meet those targets and budgets.

***Section 45: Progress report after each statement about emissions target for 2030***

This section places a duty on the Committee on Climate Change to send a report to the Department within 6 months of the Department laying its statement, under section 41, on compliance with the 2030 target.

The report should advise whether the targets for 2040 and 2050 are the highest targets that are achievable and, if not, what the highest achievable targets are and what measures are needed for Northern Ireland to meet those targets.

***Section 46: Progress report after each statement about emissions target for 2040***

This section places similar duties on the Committee on Climate Change to that set out in section 45. This duty is in regard to the statement laid in respect of compliance with the 2040 target.

The report should advise whether the 2050 targets are the highest targets that are achievable and, if not, what the highest achievable targets for 2050 are and what measures are needed for Northern Ireland to meet those targets.

***Section 47: Response to progress reports***

This section places a requirement on the Department to respond to the Committee on Climate Change on any points it raises within reports produced under sections 43 to 46 within 6 months of receiving one of the reports from the Committee.

***Section 48: Adaptation programme reports***

This section places a duty on the Committee on Climate Change to provide a report to the Department on progress which is being made with the implementation of adaptation programmes. The report must be provided within 3 years of the Department laying an adaptation programme under section 60 of the Climate Change Act 2008. The Committee is required to set out its assessment of the progress made towards implementing the objectives,

proposals and policies set out in the programme and any recommendations it has for the next adaptation programme. This report will help to influence the development of the subsequent adaptation programme.

***Section 49: Response to adaptation programme reports***

This section places a duty on the Department to respond to the Committee on Climate Change report under section 48 on the progress which has been made with adaptation programmes.

**Part 5 – Further Oversight**

***Section 50: Northern Ireland Climate Commissioner***

This section places a duty on the Executive Office, within 24 months of the Act achieving Royal Assent, to establish, through regulations, an independent Northern Ireland Climate Commissioner. The section further specifies the range of aspects which the regulations can cover.

***Section 51: Climate action plan***

This section places a duty on the Department to publish a climate action plan within 2 years of the Act achieving Royal Assent. The section sets out consultation requirements and requires the climate action plans to include annual greenhouse gas and air quality targets. The requirements for a climate action plan under section 51 are very similar to the requirements for a climate action plan under section 29. It is considered that both sections can be satisfied by the same document.

**Part 6 - Supplementary**

***Section 52: Duties to ensure that targets etc. are met***

This section explains the duties that are placed on the Northern Ireland departments under sections 1, 3, 4 and 24 and the duty which may be placed on Northern Ireland departments under section 5.

***Section 53: Regulations: general***

This section provides the Department with a power, when making regulations under the Act, to make consequential or supplementary provisions. This includes a power to amend the Act itself, or a carbon budget before the budgetary period begins.

Subsection (3) requires that regulations made under the Act must be made under the draft affirmative resolution procedure except those regulations referred to in subsection (4) which are to be made under negative resolution. The regulations which can be made under negative resolution by virtue of subsection (4) are those made under section 9(4) or 42(1) (to either amend the definition of Northern Ireland removals or to set out requirements in respect of public

body reporting) unless such regulations contain consequential or supplementary provision of the kind mentioned in subsection (2) of this section.

If consequential or supplementary provision is made under subsection (2) to amend an emissions target, add a new target or amend a carbon budget, section 54 will be applicable. If consequential or supplementary provision is made under subsection (2) to specify a different baseline year for a greenhouse gas or change a budgetary period, then section 55 applies.

***Section 54: Regulations that amend or add an emissions target or amend a carbon budget***

This section sets out the conditions which must be met before the Department can make regulations which amend an emissions target or add a new target or amend a carbon budget.

Under subsection (2), the Department is only able to make such regulations if–

- The provision made by the regulations has been recommended by the Committee on Climate Change or is not substantially different from their recommendation, or
- It is appropriate to make changes due to significant developments in United Kingdom or international law or policy, scientific knowledge about climate change or technology relevant to climate change.

Subsection (3) places a duty on the Department to have regard to certain matters when making such regulations. The matters are -

- the views of the Climate Commissioner and the Just Transition Commission,
- United Kingdom and international law or policy relating to climate change,
- scientific knowledge about climate change, and
- technology relevant to climate change.

If the Department is satisfied that it is appropriate to make the regulations as a result of significant developments in one of the above matters it does not have to have separate regard to that matter.

The purpose of this section is essentially to ensure that there is a strong justification and/or evidence to support making amendments to the key targets and elements of the Act.

***Section 55: Regulations that specify a different baseline year or change a budgetary period***

This section sets out the restrictions that apply if the Department is making regulations that specify a different baseline year for a greenhouse gas or that change a budgetary period. The Department can only make such regulations if it is appropriate to do so as a result of significant developments in United Kingdom or international law or policy relating to climate change.

***Section 56: Requirement to obtain advice about proposals to make regulations***

This section sets out requirements on the Department in relation to obtaining advice from the Committee on Climate Change when making regulations under any provision in the Act, with the exception of regulations being made in accordance with section 54(2)(b).

Subsection (2) places a duty on the Department, when making regulations under section 9(4) or 43(1) or laying draft regulations under section 53(3), to request advice from the Committee on Climate Change and to take this advice into account.

Subsection (3) places a duty on the Department to specify a reasonable period as to when the advice should be provided. Under subsections (4) and (5) the Committee has to provide the advice within the prescribed timescale and to provide reasons as to why particular advice has been recommended.

Subsection (6) requires the advice supplied by the Committee to be published by the Department.

Subsections (7) to (9) apply if the Department intends to make regulations that differ from what the Committee has recommended. The Department must either publish or lay in the Assembly (depending on the process through which the regulations in question are being made) a statement setting out the reasons for the difference.

***Section 57: Advice about proposed regulations relating to targets***

This section sets out how the Committee on Climate Change must respond to requests under section 56 for advice on proposed regulations which will amend emission reduction targets (either to specify a different year in respect of a target or to specify a different target for a year).

Subsection (2) requires that in relation to proposed regulations changing the year for a particular emissions target, the Committee's advice must include its opinion on whether the year proposed is the earliest year for which the target could be achieved and, if not, what the earliest year for the target to be achieved would be.

Subsection (3) requires that, where the Department is proposing to specify a different percentage for a particular emissions target year, the Committee must advise whether the percentage proposed is the highest percentage achievable for that year and, if not, what the highest percentage achievable would be. The Committee must also have regard to the matters specified in subsection (4) when giving such advice.

***Section 58: Advice about proposed regulations relating to budgets***

This section sets out how the Committee on Climate Change must respond to requests under section 56 for advice on proposed regulations which will set or amend carbon budgets.

Subsection (2) requires the Committee to advise on the levels at which carbon budgets should be set and on the extent to which budgets should be met by reducing the amount of net Northern Ireland emissions, or by the use of carbon units credited to the net Northern Ireland emissions account.

The Committee must advise on the respective contributions towards meeting carbon budgets that should be made by sectors of the Northern Ireland economy covered by trading schemes (taken as a whole) and by other sectors not covered (taken as a whole). The Committee is also required to advise on sectors of the Northern Ireland economy in which there are particular opportunities for contributions to be made towards meeting carbon budgets through reductions in emissions of greenhouse gases.

***Section 59: Meaning of “carbon unit”***

This section enables the Department to make regulations setting out specifically what “carbon units” can be used for carbon accounting purposes. “Carbon units” in the regulations can only be units representing:

- a reduction in an amount of greenhouse gas emissions,
- the removal of an amount of greenhouse gas from the atmosphere, or
- an amount of greenhouse gas emissions which are allowed under a scheme or arrangement which limits such emissions.

***Section 60: Meaning of “greenhouse gas”***

This section lists the greenhouse gases for the purposes of the Act and enables the Department to make regulations to add a gas.

***Section 61: Meaning and measurement of emissions***

This section defines “emissions” and provides that emissions, emissions reductions and removals of greenhouse gases are to be measured in tonnes of carbon dioxide equivalent, and defines that term.

***Section 62: Meaning of “sector”***

This section provides a definition for the terms “sector” and “sectors”.

***Section 63: Other definitions***

This section provides a definition of “the Committee on Climate Change”, “the Department”, “emissions target”, “international carbon reporting practice”, “Northern Ireland emissions” and “Northern Ireland removals”.

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***Section 64: Commencement***

This section stipulates that the Act shall come into operation the day after it receives Royal Assent.

***Section 65: Short Title***

This section provides for the short title of the Act to be the Climate Change Act (Northern Ireland) 2022.