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SCOTTISH STATUTORY INSTRUMENTS

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**2010 No. 216**

**The Carbon Accounting Scheme (Scotland) Regulations 2010**

**Crediting and debiting of carbon units to the net Scottish emissions account in connection with the EU ETS**

**8.**—(1) The Scottish Ministers shall in respect of each year in the period 2010–2012 calculate whether any carbon unit is to be credited to or debited from the net Scottish emissions account as a result of the operation of the EU ETS.

(2) Calculations under this regulation must be performed—

- (a) for 2010 by 31st May 2011;
- (b) for 2011 by 31st May 2012; and
- (c) for 2012 by 31st May 2013.

(3) In order to calculate whether carbon units are to be credited or debited for a year, the Scottish Ministers must determine whether the total amount of carbon units surrendered in respect of Scotland as a result of the operation of the EU ETS in the relevant period for that year is more or less than the specified amount.

(4) If the amount of carbon units surrendered in a year is more than the specified amount, then an amount of carbon units equal to the difference is to be credited to the net Scottish emissions account for that year.

(5) If the amount of carbon units surrendered in a year is less than the specified amount, then an amount of carbon units equal to the difference is to be debited from the net Scottish emissions account for that year.

(6) In this regulation—

“relevant period” means—

- (a) for 2010, the 16 months preceding 1st May 2011;
- (b) for 2011, the 16 months preceding 1st May 2012; and
- (c) for 2012, the 16 months preceding 1st May 2013; and

“the specified amount” means—

- (a) 23,025,000 for 2010 and 2011; and
- (b) 24,659,000 for 2012.

**Status:**

Point in time view as at 01/04/2016.

**Changes to legislation:**

There are currently no known outstanding effects for the The Carbon Accounting Scheme (Scotland) Regulations 2010, Section 8.