

**2022 No. 87**

**CLIMATE CHANGE**

**The Climate Change (Nitrogen Balance Sheet) (Scotland)  
Regulations 2022**

*Made* - - - - *10th March 2022*

*Coming into force* - - *11th March 2022*

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 8A(3) of the Climate Change (Scotland) Act 2009(a) (“the Act”) and all other powers enabling them to do so.

In accordance with section 8A(4) of the Act, the Scottish Ministers have consulted such persons as they consider appropriate.

In accordance with section 96(4) of the Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Climate Change (Nitrogen Balance Sheet) (Scotland) Regulations 2022 and come into force on the day after the day on which they are made.

(2) In these Regulations—

“nitrogen” includes nitrous oxide and other oxides of nitrogen, ammonia and nitrates,

“relevant year” means—

(a) 2023, and

(b) each subsequent year, ending with the year in which a report in relation to the net-zero emissions target year is laid before the Scottish Parliament under section 33(1) of the Climate Change (Scotland) Act 2009(b).

**The nitrogen balance sheet**

**2.**—(1) The Scottish Ministers must publish the nitrogen balance sheet(c) on the day these Regulations come into force.

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(a) 2009 asp 12. Section 8A of the Climate Change (Scotland) Act 2009 (“the 2009 Act”) was inserted by section 17 of the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 (asp 15) (“the 2019 Act”).

(b) Section 33 was substituted by section 18 of the 2019 Act. “Net-zero emissions target year” has the meaning given by section A1(2) of the 2009 Act.

(c) “Nitrogen balance sheet” has the meaning given by section 8A(1) of the 2009 Act.

- (2) The nitrogen balance sheet must include—
- (a) the period or periods of time to which the information contained in it relates,
  - (b) all major nitrogen flows for the following sectors—
    - (i) agriculture and aquaculture (including food production),
    - (ii) business and industrial process,
    - (iii) energy (including the production and consumption of energy),
    - (iv) forestry,
    - (v) transport,
    - (vi) waste management (including food waste).

### **Nitrogen use efficiency: calculation**

3.—(1) For the purposes of the nitrogen balance sheet and these Regulations, nitrogen use efficiency<sup>(a)</sup> is a percentage figure calculated in accordance with paragraph (2).

(2) The percentage figure is calculated as follows—

$$\left(\frac{A}{B}\right) \times 100$$

where—

“A” is the sum total of nitrogen removed from the Scottish economy and environment as harvested crops, livestock produce and other nitrogen containing products, as reported in the nitrogen balance sheet, and

“B” is the sum total of nitrogen input to the Scottish economy and environment, as reported in the nitrogen balance sheet.

### **Baseline for nitrogen use efficiency**

4. The baseline figure for nitrogen use efficiency is 25%.

### **Nitrogen balance sheet: review, monitoring and reporting**

5.—(1) The Scottish Ministers must in each relevant year—

- (a) review and update the nitrogen balance sheet,
- (b) publish the updated nitrogen balance sheet, and
- (c) lay before the Scottish Parliament a report containing the information in paragraph (2).

(2) Each report laid under paragraph (1)(c) must contain—

- (a) a figure for nitrogen use efficiency, and the period of time to which that figure relates,
- (b) any revised figure for nitrogen use efficiency in relation to a period of time preceding the period of time to which the report relates and the reason for the revision, and
- (c) an assessment of—
  - (i) progress towards implementing proposals and policies relevant to improving nitrogen use efficiency in Scotland,
  - (ii) any future opportunities for improving nitrogen use efficiency in Scotland, and

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(a) “Nitrogen use efficiency” has the meaning given by section 8A(5) of the Climate Change (Scotland) Act 2009.

- (iii) how nitrogen use efficiency is expected to contribute to the achievement of future emissions reduction targets<sup>(a)</sup>.

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Edinburgh  
10th March 2022

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(a) "Emissions reduction target" has the meaning given by section 98 of the Climate Change (Scotland) Act 2009.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision in connection with the nitrogen balance sheet. Section 8A(1) of the Climate Change (Scotland) Act 2009 (“the 2009 Act”) requires the Scottish Ministers to create a nitrogen balance sheet to quantify major nitrogen flows across all sectors and media in Scotland.

These Regulations require the Scottish Ministers to publish the nitrogen balance sheet on the day these Regulations come into force. These Regulations also specify the baseline figure for nitrogen use efficiency and make provision for how nitrogen use efficiency is to be calculated. Section 8A(5) of the 2009 Act defines “nitrogen use efficiency” as the ratio of nitrogen removed from the environment compared to total nitrogen inputs.

These Regulations require the Scottish Ministers to review and update the nitrogen balance sheet and lay a report before the Scottish Parliament in relation to nitrogen use efficiency annually, in each relevant year. A “relevant year” is 2023 and each subsequent year, ending with the year a report is laid before the Scottish Parliament under section 33(1) of the 2009 Act in relation to the net-zero emissions target year. The report must include, among other things, a new figure for nitrogen use efficiency (and state the period of time to which that figure relates), any revised figure for nitrogen use efficiency in relation to a period of time preceding the period of time to which the report relates, and an assessment of how nitrogen use efficiency is expected to contribute to achieving future greenhouse gas emissions reduction targets.

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