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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 87**

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

**Nitrogen use efficiency: calculation**

**3.—**(1) For the purposes of the nitrogen balance sheet and these Regulations, nitrogen use efficiency<sup>(1)</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

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