
STATUTORY INSTRUMENTS

2009 No. 1257

The Carbon Accounting Regulations 2009

Duty to maintain a register of transactions

9.—(1) It is the duty of the Secretary of State to maintain a register containing information about the carbon units credited to and debited from the net UK carbon account under these Regulations.

(2) In relation to carbon units transferred to the credit account under regulation 5, the register must contain details of—

- (a) the type of carbon unit transferred;
- (b) the date of transfer to the credit account;
- (c) the date of any declaration that the carbon unit is to be credited to the net UK carbon account; and
- (d) the year in respect of which the carbon unit is to be credited.

(3) In relation to carbon units to be credited or debited in accordance with regulation 6, the register must contain details of—

- (a) the date on which the calculation was performed;
- (b) the figures used in the calculation;
- (c) the amount of carbon units to be credited to or debited from the net UK carbon account; and
- (d) the year in respect of which that amount of carbon units is to be credited or debited.

(4) In relation to carbon units to be debited in accordance with regulation 7, the register must contain details of—

- (a) the date on which the calculation was performed;
- (b) the figures used in the calculation;
- (c) the amount of carbon units to be debited from the net UK carbon account;
- (d) the year in respect of which that amount of carbon units is to be debited.

(5) In relation to carbon units required to be cancelled in accordance with regulation 8, the register must contain details of—

- (a) the date on which the calculation was performed;
- (b) the figures used in the calculation;
- (c) the amount of carbon units required to be cancelled;
- (d) the amount of carbon units cancelled;
- (e) the date of cancellation; and if necessary
- (f) the amount of units to be debited from the net UK carbon account in respect of the 2008–2012 budgetary period.