
EXPLANATORY NOTE

(This note is not part of the Regulations)

[Directive 2003/87/EC](#) of the European Parliament and of the Council establishing a scheme for greenhouse gas emissions allowances trading within the Community (“the Directive”) is implemented in the United Kingdom by the Greenhouse Gas Emissions Trading Scheme Regulations 2012 ([S.I. 2012/3038](#)) (“the 2012 Regulations”).

Regulation 2(2) amends regulation 35(4) of the 2012 Regulations, changing the date when aviation operators must submit a verified emissions report for the 2018 scheme year to 11th March 2019. For other scheme years the date remains unchanged.

Regulation 2(3) amends regulation 42A(2) of the 2012 Regulations, changing the date when aviation operators must surrender sufficient allowances to cover their annual reportable emissions for the 2018 scheme year to 15th March 2019. For other scheme years the date remains unchanged.

Regulation 2(4) amends regulation 54(7)(b) of the 2012 Regulations, changing the date from which a penalty is payable where an aviation operator or installation has annual reportable emissions which are not included in the verified report and where there is a failure to surrender sufficient allowances in relation to those unreported emissions. In such cases, the date is changed to 15th March 2019 for the 2018 scheme year. For other scheme years the date remains unchanged.

In the case of installations, the relevant reporting and surrender requirements are set out as conditions of the permit. *Regulation 2(5) and (6)* amend Schedule 4 of the 2012 Regulations to change both the date when installations are required to submit a verified report for the 2018 scheme year to 11th March 2019 and the date when installations are required to surrender sufficient allowances to cover their annual reportable emissions for the 2018 scheme year to 15th March 2019. For other scheme years those dates remains unchanged.

A full regulatory impact assessment has not been produced for this instrument as no significant impact on the private or voluntary sectors is foreseen.