SCHEDULE 7

Hospitals and small emitters

PART 4

Emissions targets

Emissions targets for 2026-2030 allocation period

- **17.**—(1) This paragraph applies for the purpose of calculating an installation's emissions targets for the scheme years in the 2026-2030 allocation period under—
 - (a) paragraph 11(1)(f)(ii) and (iv);
 - (b) paragraph 21.
- (2) Where a regulated activity begins to be carried out at the installation before 2024, the installation's emissions target for a scheme year is the installation's relevant emissions multiplied by the reduction factor for the scheme year.
 - (3) For the purpose of sub-paragraph (2), the relevant emissions of an installation are—
 - (a) where a regulated activity begins to be carried out at the installation before 2021, the sum of the installation's reportable emissions in 2021, 2022 and 2023 divided by 3;
 - (b) where a regulated activity begins to be carried out at the installation in 2021, the sum of the installation's reportable emissions in 2022 and 2023 divided by 2;
 - (c) where a regulated activity begins to be carried out at the installation in 2022, the installation's reportable emissions in 2023;
 - (d) where a regulated activity begins to be carried out at the installation in 2023, the installation's reportable emissions in 2024.
- (4) Where a regulated activity begins to be carried out at the installation in 2024, the installation's emissions target—
 - (a) for the 2026 scheme year is the 2026 estimate multiplied by the reduction factor for the 2026 scheme year;
 - (b) for every other scheme year (the "relevant scheme year") in the 2026-2030 allocation period is the installation's reportable emissions in the 2025 scheme year multiplied by the reduction factor for the relevant scheme year.
- (5) Where a regulated activity begins to be carried out at the installation in the period beginning on 1st January 2025 and ending on 31st October 2025, the installation's emissions target—
 - (a) for the 2026 scheme year is the 2026 estimate multiplied by the reduction factor for the 2026 scheme year;
 - (b) for the 2027 scheme year is the 2026 estimate multiplied by the reduction factor for the 2027 scheme year;
 - (c) for every other scheme year (the "relevant scheme year") in the 2026-2030 allocation period is the installation's reportable emissions in the 2026 scheme year multiplied by the reduction factor for the relevant scheme year.
- (6) In sub-paragraphs (4) and (5), "2026 estimate" means the estimate of the installation's reportable emissions in the 2026 scheme year provided under—
 - (a) in the case of a hospital-qualifying installation, paragraph 6(3)(b);
 - (b) in any other case, paragraph 6(6).

(7) For the purpose of this paragraph, the reduction factor for a scheme year set out in column 1 of table E is the value set out in the corresponding entry in column 2.

Table E

Column 1	Column 2
Scheme year	Reduction factor
2026	0.8882
2027	0.8602
2028	0.8322
2029	0.8043
2030	0.7763

- (8) In this paragraph, a reference to reportable emissions is a reference to reportable emissions—
 - (a) verified in accordance with the Verification Regulation 2018; or
 - (b) where relevant, set out in an emissions report accompanied by the declaration referred to in paragraph 11(2)(b)(ii).
- (9) This paragraph is subject to paragraph 14.