
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Carbon Accounting Scheme (Scotland) Regulations 2010 (“the 2010 Regulations”), which make provision about carbon units and carbon accounting in the years 2010 to 2013 for the purposes of Part 1 of the Climate Change (Scotland) Act 2009 (“the 2009 Act”).

Regulation 2(4) inserts a new regulation 8B into the 2010 Regulations so as to provide, for 2014, a method for determining whether a carbon unit is to be credited to or debited from the net Scottish emissions account (see section 13 of the 2009 Act) in respect of the relevant period for that year. The relevant period for 2014 is the 16 months preceding 1st May 2015.

Regulation 2(5) inserts a new paragraph (5) into regulation 9 (register of transactions) of the 2010 Regulations so as to set out the information to be included in the register for 2014.

Regulation 2(2) and (3) makes minor revisions in consequence of the insertion of regulation 8B.

No business and regulatory impact assessment has been prepared for these Regulations as no impact upon business, charities or voluntary bodies is foreseen.