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WELSH STATUTORY INSTRUMENTS

2025 Rhif 1270 (Cy. 205)

2025 No. 1270 (W. 205)

NEWID YN YR HINSAWDD, CYMRU

CLIMATE CHANGE, WALES

Rheoliadau Cyfrifyddu Carbon (Cymru) (Diwygio) 2025

The Carbon Accounting (Wales) (Amendment) Regulations 2025

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Cyfrifyddu Carbon (Cymru) 2018 ("y prif Reoliadau"). Mae'r prif Reoliadau'n gwneud darpariaeth mewn cysylltiad ag unedau carbon at ddibenion cyfrifo cyfrif allyriadau net Cymru o dan Ran 2 o Ddeddf yr Amgylchedd (Cymru) 2016 ("y Ddeddf").

Diben Rhan 2 o'r Ddeddf yw ei gwneud yn ofynnol i Weinidogion Cymru gyrraedd targedau ar gyfer lleihau allyriadau nwyon tŷ gwydr o Gymru. Mae adran 29 yn ei gwneud yn ofynnol i Weinidogion Cymru sicrhau bod cyfrif allyriadau net Cymru ar gyfer y flwyddyn 2050 o leiaf 100% yn is na gwaelodlin 1990. Mae adran 33 o'r Ddeddf yn darparu mai cyfrif allyriadau net Cymru ar gyfer cyfnod yw swm allyriadau net Cymru o nwyon tŷ gwydr, plws unrhyw unedau carbon a ddidynnir o'r cyfrif hwn a minws unrhyw unedau carbon a gredydir i'r cyfrif hwn yn ystod y cyfnod.

Mae rheoliad 3 o'r prif Reoliadau'n diffinio pa unedau carbon y caniateir eu cynnwys yng nghyfrif allyriadau net Cymru. Mae rheoliad 2 o'r Rheoliadau hyn yn diwygio'r diffiniad o uned garbon i roi cyfeiriad at ostyngiadau allyriadau Erthygl 6.4 a ddyroddwyd o dan Gytundeb Paris yn lle'r cyfeiriad at ostyngiadau allyriadau ardystiedig a ddyroddwyd o dan Brotocol Kyoto.

Mae rheoliad 2 o'r Rheoliadau hyn yn diwygio rheoliad 2 o'r prif Reoliadau, i ddileu'r diffiniad o "Protocol Kyoto" ac i fewnosod diffiniad o "Cytundeb Paris".

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Carbon Accounting (Wales) Regulations 2018 ("the principal Regulations"). The principal Regulations make provision in respect of carbon units for the purposes of calculating the net Welsh emissions account under Part 2 of the Environment (Wales) Act 2016 ("the Act").

The purpose of Part 2 of the Act is to require the Welsh Ministers to meet targets for reducing emissions of greenhouse gases from Wales. Section 29 requires that the Welsh Ministers ensure that the net Welsh emissions account for the year 2050 is at least 100% lower than the 1990 baseline. Section 33 of the Act provides that the net Welsh emissions account for a period is the amount of net Welsh emissions of greenhouse gases, plus any carbon units debited from this account and minus any carbon units credited to this account during the period.

Regulation 3 of the principal Regulations defines which carbon units may be included in the net Welsh emissions account. Regulation 2 of these Regulations amends the definition of a carbon unit to replace the reference to certified emissions reductions issued under the Kyoto Protocol with a reference to Article 6.4 emissions reductions issued under the Paris Agreement.

Regulation 2 of these Regulations amends regulation 2 of the principal Regulations, to remove the definition of "the Kyoto Protocol" and to insert a definition of "the Paris Agreement".

Yn unol ag adran 49 o'r Ddeddf, mae Gweinidogion Cymru wedi cael cyngor gan y corff cynghori, sef y Pwyllgor ar Newid Hinsawdd, ac wedi ystyried y cyngor hwnnw, cyn gosod rheoliadau drafft.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac mae wedi ei gyhoeddi ar www.llyw.cymru.

In accordance with section 49 of the Act, the Welsh Ministers have obtained and taken into account the advice of the advisory body, the Committee on Climate Change, before laying draft regulations.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

2025 Rhif 1270 (Cy. 205)

NEWID YN YR HINSAWDD, CYMRU

Rheoliadau Cyfrifyddu Carbon (Cymru) (Diwygio) 2025

Gwnaed	*3 Rhagfyr 2025*
Yn dod i rym	*5 Rhagfyr 2025*

Yn unol ag adran 48(3) o Ddeddf yr Amgylchedd (Cymru) 2016(**1**) ("y Ddeddf"), gosodwyd drafft o'r offeryn hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad(**2**).

Cyn i'r drafft gael ei osod, cafodd Gweinidogion Cymru gyngor gan y Pwyllgor ar Newid Hinsawdd(**3**), a gwnaethant ystyried y cyngor hwnnw, yn unol ag adran 49(1) o'r Ddeddf.

Yn unol â hynny, mae Gweinidogion Cymru, drwy arfer y pwerau a roddir gan adran 36(1) o'r Ddeddf, yn gwneud y Rheoliadau a ganlyn.

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cyfrifyddu Carbon (Cymru) (Diwygio) 2025.

(2) Daw'r Rheoliadau hyn i rym ar 5 Rhagfyr 2025.

(**1**) 2016 dccc 3.

(**2**) Mae'r cyfeiriad yn adran 48(3) o Ddeddf yr Amgylchedd (Cymru) 2016 at Gynulliad Cenedlaethol Cymru bellach yn cael effaith fel cyfeiriad at Senedd Cymru, yn rhinwedd adran 150A(2) o Ddeddf Llywodraeth Cymru 2006 (p. 32).

(**3**) Y Pwyllgor ar Newid Hinsawdd yw'r corff cynghori perthnasol i Weinidogion Cymru yn rhinwedd adran 44(3) o Ddeddf yr Amgylchedd (Cymru) 2016.

2025 No. 1270 (W. 205)

CLIMATE CHANGE, WALES

The Carbon Accounting (Wales) (Amendment) Regulations 2025

Made	*3 December 2025*
Coming into force	*5 December 2025*

In accordance with section 48(3) of the Environment (Wales) Act 2016(**1**) ("the Act"), a draft of this instrument was laid before and approved by a resolution of Senedd Cymru(**2**).

Before the draft was laid, the Welsh Ministers obtained and took into account the advice of the Committee on Climate Change(**3**), in accordance with section 49(1) of the Act.

Accordingly, the Welsh Ministers, in exercise of the powers conferred by section 36(1) of the Act, make the following Regulations.

Title and coming into force

1.—(1) The title of these Regulations is the Carbon Accounting (Wales) (Amendment) Regulations 2025.

(2) These Regulations come into force on 5 December 2025.

(**1**) 2016 anaw 3.

(**2**) The reference in section 48(3) of the Environment (Wales) Act 2016 to the National Assembly for Wales now has effect as a reference to Senedd Cymru, by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32).

(**3**) The Committee on Climate Change is the relevant advisory body to the Welsh Ministers by virtue of section 44(3) of the Environment (Wales) Act 2016.

Diwygio Rheoliadau Cyfrifyddu Carbon (Cymru) 2018

2.—(1) Mae Rheoliadau Cyfrifyddu Carbon (Cymru) 2018(**1**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1) (dehongli), hepgorer y diffiniad o "Protocol Kyoto".

(3) Yn rheoliad 2(1) (dehongli), yn y man priodol mewnosoder—

> "ystyr "Cytundeb Paris" ("*the Paris Agreement*") yw Cytundeb Paris a lofnodwyd ym Mharis ar 22 Ebrill 2016;".

(4) Yn lle rheoliad 3, rhodder—

> "**3.**—(1) At ddibenion Rhan 2 o Ddeddf yr Amgylchedd (Cymru) 2016, mae gostyngiadau allyriadau Erthygl 6.4 yn unedau carbon.
>
> (2) Mae i bob uned garbon swm cyfwerth ag 1 dunnell o garbon deuocsid.
>
> (3) Yn y rheoliad hwn, ystyr "gostyngiad allyriadau Erthygl 6.4" yw credyd a ddyroddwyd o dan Erthygl 6.4 o Gytundeb Paris a'r penderfyniadau a fabwysiadwyd o dan Gonfensiwn Fframwaith y Cenhedloedd Unedig ar Newid yn yr Hinsawdd neu Gytundeb Paris."

Amendment of the Carbon Accounting (Wales) Regulations 2018

2.—(1) The Carbon Accounting (Wales) Regulations 2018(**1**) are amended as follows.

(2) In regulation 2(1) (interpretation), omit the definition of "the Kyoto Protocol".

(3) In regulation 2(1) (interpretation), at the appropriate place insert—

> ""the Paris Agreement" ("*Cytundeb Paris*") means the Paris Agreement signed in Paris on 22 April 2016;".

(4) For regulation 3, substitute—

> "**3.**—(1) For the purposes of Part 2 of the Environment (Wales) Act 2016, Article 6.4 emissions reductions are carbon units.
>
> (2) Each carbon unit has a value of 1 tonne of carbon dioxide equivalent.
>
> (3) In this regulation, "Article 6.4 emissions reduction" means a credit issued under Article 6.4 of the Paris Agreement and the decisions adopted under the UNFCCC or the Paris Agreement."

Huw Irranca-Davies

Y Dirprwy Brif Weinidog ac Ysgrifennydd y Cabinet dros Newid Hinsawdd a Materion Gwledig, un o Weinidogion Cymru
3 Rhagfyr 2025

Deputy First Minister and Cabinet Secretary for Climate Change and Rural Affairs, one of the Welsh Ministers
3 December 2025

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Saul Nassé, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd Deddfau Senedd y Brenin.

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(**1**) O.S. 2018/1301 (Cy. 255).

(**1**) S.I. 2018/1301 (W. 255).

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