Thank you for inviting me to give evidence to your inquiry into Export Finance on 19 March.

I am writing to provide information on the Government’s approach to the use of Scope 3 emissions.

Scope 3 emissions have been defined by GHG Protocol as all indirect emissions (other than emissions from the generation of purchased energy) that occur in the value chain of a reporting company, including both upstream and downstream emissions.

The Government’s approach to estimating UK emissions data is based on the Climate Change Act and the international approach under the UNFCCC and Kyoto Protocol. This approach defines UK emissions as being emissions of GHGs from sources within the UK. We do not seek to break the origin of these emissions down into the categories used by GHG Protocol.

As a result, emissions from the production of goods that are made in the UK and exported elsewhere are included within the UK’s emissions total while emissions associated with the production of imported goods are not.