

Draft Climate Change Plan Scrutiny 2025

A response from Stop Climate Chaos Scotland
September 2025

Introduction and context

Stop Climate Chaos Scotland (SCCS) is Scotland's climate coalition, with over 70 diverse civil society organisations campaigning together for climate action and justice in Scotland. SCCS believes the Scottish and UK Governments must take fast, fair action to address the climate emergency, delivering our fair share of action to limit global temperature rises to 1.5 degrees, championing international climate justice and inspiring others to take action.

SCCS is pleased to respond to this [Call for Views on the Draft Climate Change Plan Scrutiny 2025](#). This response follows [our similar response](#) to the (targeted) [Call for Views](#) in relation to [the Climate Change \(Scotland\) Act 2009 \(Scottish Carbon Budgets\) Amendment Regulations 2025](#), and the accompanying [indicative statement](#).

The regulations above arise as a result of amendments to the Climate Change (Scotland) Act 2009, made by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2024. These changes resulted in the abolition of annual and interim targets, and the introduction of five-year carbon budgets – albeit with the retention of the 2045 net zero target. SCCS' views on this regrettable and important change of policy are set out in our submission to the [pre-legislative scrutiny of proposed Climate Targets Bill](#), and our briefings for the [stage 1](#) and [stage 3](#) debates of the (then) bill.

If/when the regulations are approved by Parliament (following the Committee's scrutiny), the Scottish Government is then obliged to publish a draft Climate Change Plan within 2 months. This draft Climate Change Plan (CCP) is a strategy document which outlines how the Scottish Government intends to meet emissions reduction targets across all portfolio areas and sectors of the economy, and will replace [the existing CCP/CCPu](#). SCCS considers the new CCP to be one of the most important policy documents to be released by the Scottish Government (and scrutinised by the Scottish Parliament), addressing as how net zero by 2045 (one of the Scottish Government's top four priorities) will be achieved and impacting on all sectors of the economy and society (thus affecting the other three top priorities). In February 2025, SCCS published [a briefing on new Climate Change Plan](#)¹, setting out our views on the process for its development/consideration as well as content and how this content should be judged. The key issues from that briefing were that every policy in **the CCP should have specific, measurable outputs, expected climate outcomes and a timeframe for implementation**. In addition, **the next CCP should also:**

- **Front-load ambitious new policies to secure the biggest possible impact, particularly for transport, land use, heat and energy.**
- **Provide clarity on how each expected policy outcome has been calculated and which body is responsible for implementing each policy.**
- **Show how carbon budgets will be met, and how the actions proposed will result in a credible pathway to net zero by 2045. It should prioritise policies over proposals and regulation over voluntary action.**
- **Demonstrate the costs and benefits of each policy and proposal, including how the just transition and climate justice principles have been applied, and how the CCP is be paid for fairly, reflecting carbon inequality and ability to pay.**

¹ This briefing was an update on a previous version

(<https://www.stopclimatechaos.scot/wp-content/uploads/2024/03/Scotlands-new-2025-2040-Climate-Change-Plan-a-background-briefing.pdf>) to take account of the changes as a result of the 2024 Act and other developments.

- **Take account of the wider benefits of policies (e.g., for social justice, the economic and health), as well as detailing their climate and financial impacts.**

This approach is summarised in our view that, in order for Scotland to meet its climate ambitions and to realise the benefits of a low carbon transition, the Scottish Government's new Climate Change Plan must **MATCH** all of the following criteria:

- **Measurable**

Every policy in the CCP should have specific, measurable outputs, expected climate outcomes and a timeframe for implementation.

- **Ambitious**

The CCP should front-load ambitious new policies to secure the biggest possible impact, particularly for transport, land use, heat and energy efficiency.

- **Transparent**

The CCP should provide clarity on how each expected policy outcome has been calculated and which body is responsible for implementing each policy.

- **Credible**

The CCP must show how carbon budgets will be met, and how the actions proposed will result in a credible pathway to net zero by 2025. It should prioritise policies over proposals and regulation over voluntary action.

- **Holistic**

The CCP should take account of the wider benefits of policies (e.g., social, economic and health), as well as detailing their climate and financial impacts.

The indicative statement, published alongside the draft regulations, provides an early signal of the Scottish Government's likely 'direction of travel' in relation to the draft CCP. The draft regulations and indicative statement were published following [advice from the Climate Change Committee](#) (CCC) which set out a recommended "balanced pathway" to net zero. Given the CCC's expertise, **SCCS considers that the draft CCP should diverge from this balanced pathway only where there are good, evidenced arguments to do so – and, if divergence in any area is likely to lead to lower emissions reductions, there must be demonstrably higher emissions reductions proposed in other areas.**

We also note that this Call for Views has been issued (and responses invited) before the draft CCP has been published. This response therefore sets out SCCS' views on what should be included in the CCP – **it is not a response to the draft**. We will, of course, respond separately when the draft CCP is available and note that the Convener's letter to other Conveners includes this passage:

"The Call for Views is being run now and not following the draft CCP being laid. The main reason for this is that the Scottish Government will run a consultation on the draft whilst it is subject to Parliamentary consideration and the Committee's view was that running a consultation simultaneously with the Scottish Government risked causing both confusion and "consultation fatigue". Running this consultation upstream of the laying date also seems to the Committee to have positive aspects, enabling committees to be better prepared and better aware of stakeholder and expert views before the formal scrutiny period commences."
(Emphasis added)

Our response to this Call for Views is informed by SCCS' [Climate Manifesto](#), by our [policies priorities for 2025](#) report, and by other sector-specific or cross-sectoral publications in our [policy archive](#). As with the questions in the call for views, there are two parts: first, addressing the sector-specific questions and secondly, the non-sector-specific questions. In part one, we address question 1 by each sector in turn (albeit combining industry and NETs, as the policies here are inter-related), followed by answers to questions 2-6 in a more general manner (albeit with some sector-specific observations). In addition, in Part 1, question 1 we address policies in relation to sectors/issues not mentioned.

1. Sector-specific questions

Question 1.1: What are the most important policies needed to achieve the proposed carbon budgets level for 2026-40 in [x sector]?

• Electricity (and energy supply)

There are two parallel and complementary policies that are necessary to achieve carbon budgets in the energy supply sector; these are:

- The increased deployment of renewable energy generation, and the associated distribution infrastructure (alongside energy efficiency and local/community energy initiatives such as district heating schemes); and
- The rapid, but managed, phase-out of fossil fuels; in Scotland, this leads to a focus on the need for [a managed wind down of North Sea oil & gas production in line with a Just Transition](#).

In implementing the policy to increase renewables, it is important to ensure that this is achieved sustainably and without adversely impacting other government/public priorities. Thus,

- Development planning must address the need for balance between the benefits of renewable energy against the disbenefits such as damage to biodiversity (e.g. Berwick Bank, where the developer conservatively estimates the loss of over 30,000 seabirds. In such cases, alternatives must be found).
- The need for a joined up approach on energy infrastructure developments not a piecemeal application by application process.
- Balanced consideration of the impact of solar farms on agricultural land - especially given the agricultural issues discussed below (and the other pressures on land use). Significant priority should be accorded to siting PV solar panels on the roofs of public buildings and social housing provision in order to reduce expenditure on energy for public services and low income families.

Of course, these policies must be complemented by policies in other sectors to help reduce energy demand and/or to incentivise renewables/disincentivise fossil fuels. Key sectors where these complementary policies are needed include buildings, transport and industry (see below).

In essence, both the CCC advice and the indicative statement provide for these two high-level policy objectives. The key challenges are, however, timing and ensuring the transition is just (see our responses to questions 2 and 6, below).

Notwithstanding the above, we do have concerns with regard to the issue of the proposed new “CCS-enabled Combined Cycle Gas Turbine” power plant at Peterhead. [This proposal is highly controversial](#), with evidence suggesting that emissions, including upstream emissions, will be significantly higher than initially claimed and any emissions savings being dependent on expensive, unreliable and unproven CCS technology (see our response to questions on NETs, below). While this specific proposal is subject to a current planning application, the indicative statement (rightly) makes no comment on its merits or if/how its emissions (if approved) would impact the pathway to net zero.

However, the indicative statement does suggest that “*Proposals and policies set out in the next CCP will be focused on working with the UK Government and SSE to decarbonise CCGT generation in Scotland, through the use of CCS and alternative fuels*”. While not specifically commenting on the application under consideration, this suggests that during the carbon budgets periods under consideration, there will be CCGTs to decarbonise (either through extension to Peterhead’s current expected life expectancy, or through new developments whether as proposed or different/elsewhere). This is disappointing, differs from the CCC advice and should be subject to scrutiny.

In particular, we observe that the CCC states, in section 3.2.10 of its advice, that:

- “*Scotland has one remaining large unabated gas power station, Peterhead. In 2022, emissions from Peterhead totalled 1.4 MtCO₂e. Our pathway assumes that Peterhead closes in 2030*”; and
- “*there are no low-carbon dispatchable power stations that require the use of gas with CCS in our pathway*”.

It is clear, therefore, that the CCC recommended pathway does not require any new development at Peterhead. Further, if approved, the draft CCP will need to set out how any emissions over its full lifetime will be accounted for in the pathway to net zero – and this will need to consider the likely (in)effectiveness and (in)efficacy of any CCS proposals associated with the new development. As suggested below (see section on industry and NETs), any inclusion of carbon removals should be limited, transparently justified and backed by a credible, science-based delivery plan – they must not be used as a substitute for rapid emissions cuts. As such, any CCS-related proposals in the CCP will need to include a ‘Plan B’ (as recommended by [the ECCLR Committee, in the previous session of Parliament, in relation to the current CCP/CCPu²](#)).

In addition to the issue of the new Peterhead proposal and the use of CCS, **the Committee may wish to explore the implication in the indicative statement that there may be other CCGTs to decarbonise, what and where these may be, and to what the reference to “alternative fuels” relates** (and where they would be found, and the consequent implications for land use and other sectors).

• **Buildings**

In this sector, the indicative statement rightly notes that the “decarbonisation of the heat supply to our buildings, primarily through heat pump installation and the rollout of heat networks” is required. This will be driven, to a large extent, by the forthcoming Heat in Buildings Bill. This Bill is still to be introduced to the Scottish Parliament – so, it is not yet possible to comment on its content (or how that may or may not be reflected in the CCP).

However, in March 2024, in [response to the Scottish Government’s consultation](#) on the proposed bill, SCCS indicated that the bill and its accompanying policy proposals need to be “*ambitious, and then that they are taken forward both speedily and in a robust manner*”. To meet the necessary ambition, the proposals, taken together, needed to deliver a mix of regulation (properly enforced), support and funding, and effective public engagement and communications. The relatively low uptake of low/zero-carbon heating, to date, suggests that private property owners need strong incentives and/or regulations to ensure the transition occurs. The original iteration of the proposed bill was praised by the Climate Change Committee (CCC) in March 2024 as an “*early sign of good progress*” that “*must be delivered promptly and effectively to ensure Scotland can get as close as possible to meeting its targets*”.

In addition to private owner/occupiers, the government's stated goals in relation to private tenancies and social housing could be bolder. Private landlords should be encouraged to install clean energy sources into their properties as well as improving energy efficiency measures. There is also a need for investment in the quality of social housing in poor-performing areas/social landlords. This is an issue of quality of housing as much as energy efficiency/transition, and thus also contributes to improved wellbeing and poverty reduction alongside climate goals.

Although SCCS hopes that such ambitions will be maintained, whether the bill, the draft CCP and other measures, taken together, will amount to such an ambitious programme is now unclear, in the

² The Convener of the ECCLR, at the time, was the current Cabinet Secretary.

light of the 3rd April 2025 [statement by the Scottish Government](#) (in which plans to reduce the ambition of the bill were confirmed).

The Committee may wish, therefore, in scrutinising the indicative statement to seek clarity from the Scottish Government as to how the Heat in Buildings Bill, the draft CCP and other measures will interact and collectively deliver the decarbonisation target. To ensure that the target is met in just and fair manner, the regulatory measures must be accompanied by adequate funding and support - particularly for low-income households. This is essential to not only accelerate the switch to clean heat, but also to ensure the transition is delivered and financed in a way that is consistent with a just transition.

Finally, while decarbonising heating is important, an over-emphasis on this issue can overlook the need to decarbonise cooking and hot water. In these areas, the contribution of PV solar panels as well as heat pumps should be stressed. Encouraging the retrofit of PV solar panels by subsidy schemes and/or the reduction of planning barriers should be taken forward. In addition, climate change will make water conservation more urgent, thus planning and building consents should ensure that all new builds are fitted with water butts and can make use of grey water easily.

● Transport

The key parallel, complementary and high-level policies that are necessary to achieve carbon budgets in the transport sector are:

- Reducing the use of road motor vehicles, and ensuring a transition of residual use to electric vehicles;
- Increasing the use of public transport and active travel, with the provision of increased, more reliable and cheaper services and appropriate infrastructure; one major and achievable policy option should include free bus travel for all (see below);
- Demand management measures to reduce aviation (especially high emissions flights and frequent fliers); alongside electrification (or genuinely sustainable, alternative fuels) for residual use; and
- Decarbonisation of shipping (both ships and ports infrastructure).

The indicative statement commits to decarbonising the transport sector, which is welcome and reiterates the commitments given in the [draft Just Transition Plan for Transport](#) (notwithstanding the concern expressed in [our response to the draft Transition plan](#) that it fails to provide the detail needed to constitute a plan).

However, the statement (and, to a lesser extent, the CCC advice) appears to suggest that this transition will be driven largely by a mix of electrification and so-called sustainable fuels (primarily the former for surface transport and primarily the latter for aviation and shipping). While some demand management and modal shift measures are included, these are limited and downplayed. SCCS would therefore repeat our observation in [our response to the draft Transition plan](#) that:

[The indicative statement] “*appears to neglect the key issue of any (just or otherwise) transition to net-zero for the transport sector. This is that, in a future net zero world, in order to minimise residual emissions and to reach as close to decarbonisation as possible, we will need to adjust our travel choices – this will mean, for some, travelling less and changing the way we travel (that is, trains instead of planes, and public/active travel instead of private cars). Reducing the number of journeys and modal shift will be necessary as well as changing the fuels used by road vehicles and airplanes*”.

The significant issues of **demand management and modal shift** – and how these can be delivered in a just manner – **are absent or minimised in the indicative statement**. Yet, a future transport system will only be “sustainable, inclusive, safe and accessible” if these matters are addressed.



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Thus, **SCCS believes that the indicative statement does not (and, if followed, the CCP will not) adequately grasp the emissions reduction potential of measures to reduce demand and to encourage modal shift in favour of active travel/public transport. The committee should scrutinise this aspect and consider whether more is possible in this area** – especially given the CCC's advice (above) and its suggestions, in section 3.3, of possible “contingency actions and options to go further”, many of which relate to transport.

SCCS considers that modal shift is not only necessary, but will only be delivered by the twin policies of managing demand for private car use and making public transport/active travel cheaper, more accessible and more reliable. [The transport section of the SCCS Climate Manifesto](#) suggests a range of actions that might deliver these twin objectives. Our [2025 policy priorities paper](#), however, highlights “free bus travel for all” as a key policy to deliver these goals; in setting out its benefits and achievability, it states *inter alia*:

“Any attempt to meet our climate change goals must involve bold action to reduce private car use and a drastic shift in journeys to public transport. Over seventy-five percent of public transport journeys are made by bus, and buses are an especially vital form of travel for those living in low-income areas. Bold action in this area would make a large contribution to delivering on the commitment to reduce car-km by 20% by 2030.

“Over 100 cities, more than half of them in Europe, have made their public transport free and all public transport has been free in the (small) country of Luxembourg since early 2020. Behavioural research confirms the effectiveness of free public transport in changing habits³.

“Public funds are already paying for more than half of every bus ticket in Scotland. 63% of bus operator revenues in Scotland in 2022/23 came from public funding through concessionary travel reimbursement, grants or supported services⁴. The total investment needed to cover all operator revenue, at just over £745m would be an increase of £275m on the existing spend of £470m a year. By comparison the Scottish Government budget line for motorways and trunk roads is over £850m.”

As another example, neither the CCC advice nor the indicative statement address the demand management potential of the application of additional taxes on the most egregious, carbon-emitting forms of transport, such as private jets⁵. Such measures, which could equally apply to super-yachts, cruise liners, or the highest emitting road cars, such as SUVs, could significantly reduce demand and/or mileage and/or encourage use of lower emitting alternatives. In the event that such measures did not reduce demand or use, they would – as an alternative – raise revenue that could be invested in public transport and/or active travel, driving down demand by the provision of more affordable alternatives (and also contributing significantly to the cost of achieving net zero).

In relation to aviation, SCCS raised these matters in [our response to the consultation by Transport Scotland to inform the development of an Aviation Strategy](#), and in [our review of the Scottish Government's final Aviation Statement and policy](#) (which did not address the matters raised). In particular, and to inform the debate, we would note that the US Institute for Policy Studies analysis suggests that “*there is currently no realistic or scalable alternative to kerosene-based fuels that would meet current aviation needs, let alone projections of future growth. And at present, SAF technologies are not moving at the speed of climate change*”⁶ and that, in the UK, the Royal Society notes that

³ The effects of a financial incentive on motives and intentions to commute to work with public transport in the short and long term, Journal of Environmental Psychology, 2021, <https://www.sciencedirect.com/science/article/pii/S0272494421001717>

⁴ Scottish Transport Statistics 2023, Transport Scotland, 2024, <https://www.transport.gov.scot/publication/scottish-transport-statistics-2023/> 178

⁵ “Cleared for take-off: A private jet tax for Scotland”: a discussion Paper from Oxfam Scotland, September 2024.

⁶ <https://ips-dc.org/wp-content/uploads/2023/04/Report-Greenwashing-the-Skies.pdf>



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“meeting existing UK aviation demand entirely with energy crops would require around half of UK agricultural land. While producing sufficient green hydrogen fuel to meet existing UK aviation demand would require 2.4 - 3.4 times the UK's 2020 renewable (wind and solar) electricity generation”⁷.

Thus, any credible net-zero policy for aviation (as with private car use) must include **demand management and modal shift**, in addition to promotion of new fuel types. Such policies could and should include [constraints on airport expansion](#), progressive taxation of (fossil-based) aviation fuel and taxation of aviation use, based on a polluters pays approach, such as a Frequent Flyer Levy, perhaps beginning with a private jet tax⁸.

● Industry and NETs

The key proposals set out in the indicative statement, in relation to these sectors, are continued participation in the UK ETS and the continuation/development of the Scottish Industrial Energy Transformation Fund. SCCS hopes that the draft CCP sets out, in more detail, how these measures will combine to drive decarbonisation.

However, beyond those measures, the indicative statement continues to set out a significant reliance on CCUS and other NETs. SCCS remains concerned that even these proposals rely, to a great extent, on potentially expensive (both costly and inefficient), unreliable and unproven technologies⁹. To date, most of these technologies remain ‘theoretical’ and there are few, if any, examples of their successful deployment - at all, never mind at the scale envisaged by the indicative statement¹⁰. In addition, even at currently estimated costs (which will only rise in practice), they are extremely costly (in actual costs and opportunity costs) and therefore of low cost-effectiveness. These resources would be better spent on developing alternative processes that do not produce GHGs (thus removing the need for CCUS/NETs) and/or on the measures that the CCC describe as “contingency actions and options to go further” (see below). Thus, any inclusion of carbon removals should be limited, transparently justified and backed by a credible, science-based delivery plan – they must not be used as a substitute for rapid emissions cuts.

In relation to CCUS and NETs, the CCP should, at least, include a ‘Plan B’ (as recommended by [the ECCLR Committee, in the previous session of Parliament, in relation to the current CCP/CCPu](#)¹¹).

● Waste and circular economy

The indicative statement focuses on two key measures, to be set out in the draft CCP. These are: first, plans to publish the first statutory Circular Economy Strategy in 2026, with accompanying targets to be set by 2027 and, secondly, proposals and policies to reduce food waste, one of the most carbon intensive materials. In addition, there are suggestions of measures to reduce waste and increase recycling. Finally, there are also proposals to reduce emissions from remaining waste disposal, such as landfill gases.

⁷ <https://royalsociety.org/news/2023/02/net-zero-aviation-fuels-report/>

⁸

https://www.stopclimatechaos.scot/wp-content/uploads/2025/02/Time-for-Action_-_Policies-for-a-greener-fairer-healthier-Scotland.pdf (pages 32-34)

⁹ The Intergovernmental Panel on Climate Change (IPCC) ranked CCUS as among the least effective and most expensive ways to meet 2030 climate targets; see:

https://www.ciel.org/wp-content/uploads/2022/04/IPCC-Unsummarized_Unmasking-Clear-Warnings-on-Overshoot-Techno-fixes-and-the-Urgency-of-Climate-Justice.pdf

¹⁰ Research by the Institute for Energy Economics & Financial Analysis (IEEFA) shows that no CCUS project in the world has managed a capture rate of more than 80 percent, with many capturing much less; see: <https://ieefa.org/ccs>.

¹¹ The Convener of the ECCLR, at the time, was the current Cabinet Secretary.

While further details are needed, SCCS would wish to see single use plastic bottles and cups be banned/phased out as soon as possible. In the meantime/additionally, public bodies (and those in receipt of public funding such as arts venues) should be required not sell or provide drinks in single use bottles or give out single use cups. This should be followed up with similar policies in relation to other single use products.

All these measures should be scrutinised for effectiveness and deliverability – especially given the delays/reductions in scope that have happened in relation to the Deposit Return Scheme.

• Land use, land use change and forestry

(a) Peatland

The CCC pathway sees a rise in the proportion of peatland under [positive restoration] management rising from the current 29% to 45% in 2035, and to 67% by 2045; this is set out in table 3.4. In section 3.2.2 of their advice, the CCC state that:

“In 2018, the Scottish Government set out an ambition to achieve 250,000 hectares of peat restoration by 2030.^[98] Though annual peat restoration rates have increased, delivery has proved challenging with target annual rates yet to be met.^[99] In the Balanced Pathway, the proportion of peat under restoration and rewetting management increases from the current 29% to 45% in 2035, and to 67% by 2045 (Figure 3.4b). If achieved, this equates to 153,000 hectares of peatland being rewetted over the same period as the ambition set by the Scottish Government”.

Yet, the Scottish Government's indicative statement includes the following: a further enhancement of *“the contribution of peatland to carbon storage ... will be delivered through commitments to protect, manage and restore Scotland's peatland in a way which works for Scotland's rural communities, and so will likely differ in some ways from the pathway set out in the CCC's balanced pathway”*. (Emphasis added)

The CCC pathway would, they estimate, contribute 1.1 MtCO₂e of emissions reductions in 2035, increasing to 2.7 MtCO₂e by 2045. However, the Scottish Government approach, while stated as different, does not set out targets for the extent or proportion of peatlands to be restored, nor estimates of the emissions reduction impacts. Although not stated in their report, it can be deduced from the CCC's recommendations that this would need an annual target for peatland restoration in excess of 30,000ha/yr for the next 20 years to meet the balanced pathway. Given recent delivery of, for instance, only 14,000ha in 2024 - against annual targets of 25,000ha/yr for 2020-30 (to meet the 250,000 ha restored by 2030 commitment), it may be wise not to follow the CCC advice exactly.

Thus, the Committee will, therefore, wish to scrutinise the basis, and likely outcomes, of the Scottish Government approach, exploring what targets will be set, and/or whether delivery could be improved. In addition, the Committee will wish to consider the knock-on consequences for other forms of land use or other sectors if the overall pathway to net zero by 2045 is to be achieved.

(b) Forestry

In relation to woodlands and forestry, the CCC advice states:

“The Scottish Government has committed to increase forest and woodland cover to 21% by 2032 in Scotland's Forestry Strategy.^[101] In the Balanced Pathway, woodland creation rates rise from around 10,480 hectares/year in 2022 to reach peak rates of 22,000 hectares/year by 2036. The proportion of woodland cover rises from the current 19% to 21% in 2035, three years later than the target set by the Scottish Government, and 23% by 2045 (Figure 3.4c).”



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The Scottish Government indicative statement, after noting that “over 55,000 hectares of new woodland has been created in Scotland in the past 5 years” (that is, an average of 11,000ha/year), states that “the delivery target set out in the next CCP is likely to go higher than what has already been achieved”. This commitment to set higher ambitions is welcome and in line with the CCC advice, but the latter suggests that the rate should reach 22,000ha/year by 2036.

Moreover, the [Scottish Government press release](#), on the day the regulations and statement were published, but not the statement itself, suggests that “we will chart our own path on forestry, going further than the CCC suggests”. This, it must be assumed, is included to, in part, ‘balance’ the reduced ambition in agriculture (below) and, possibly, peatland (above). However, while the indicative statement suggests exceeding past achievements, it does not set out by how much, or indeed, if/how this will exceed the CCC recommendations. There is also no reference to future targets in relation to the balance between conifer and broadleaved woodland (although it is noted that a 60:40 division has been secured in the past 5 years).

In addition, clarity should be sought on whether the targets for tree planting ‘net’ of trees lost through storms or forest fires (or how such losses are otherwise accounted for). Secondly, there should be separate targets (as a component of the overall target) for tree planting in urban areas that provide shade and cooling as temperatures rise, as well as to enhance biodiversity.

While well-located and managed native woodlands are positive for biodiversity, it is also vital that the mechanisms are in place to ensure that afforestation does not adversely impact on other government objectives such as those for biodiversity. In relation to both LULUCF and agriculture (below), there is a need for a more integrated (joined-up) approach to land use to ensure that climate and biodiversity objectives are both met. Given the likely pressures for land to accommodate renewable energy and/or energy crops, and the finite area of land in existence, strategic land use planning will be essential - and there is a need for a more effective Land Use Strategy (see s.57 of the 2009 Act) to ensure the multiple objectives of land are met.

In the light of the above, the Committee may wish to scrutinise:

- **By how much does the Scottish Government hope to exceed past planting rates (of c.11,000ha/year) over the period covered by the CCP?**
- **Whether these targets will reach the CCC-recommended 22,000ha/year by 2036, and/or by how much they will exceed this recommendation?**
- **What plans does the Scottish Government have, including allocation of funding, to ensure these increased rates will be achieved?**
- **What is the expected ambition for the division between commercial forestry and semi-natural woodland, and/or between planting and natural regeneration?**
- **What are the knock-on consequences for other land uses (e.g. agriculture) from these increased rates of afforestation and whether this is compatible with the Scottish Government’s stated objectives for agriculture?**
- **What are the knock-on consequences for other policy objectives (e.g. biodiversity) from these increased rates of afforestation and how this is assessed and addressed?**
- **Whether the Land Use Strategy provides sufficient guidance and planning to manage the multiple objectives for land set out in the draft CCP and the Scottish Biodiversity Strategy and how, if necessary, it might be improved.**

• **Agriculture**

The CCC advice in relation to agriculture is clear, and is summarised in the introduction to chapter 3, thus:

“The agriculture and land use sectors will be making the biggest contribution to emissions reduction in our pathway for Scotland. Together, agriculture and land use can reach Net Zero by 2045. Natural carbon sequestration, mostly increased tree planting and restoration of

degraded peatlands, offsets the remaining emissions from livestock in 2045. This requires rapid scaling up of tree planting now because of the time it takes for trees to mature and start absorbing substantial amounts of carbon. The Scottish Government will need to support farmers and rural communities to diversify their incomes away from livestock farming and towards woodland creation, peatland restoration, agroforestry, and renewable energy."

In section 3.1.1, it is stated that:

- **"Agriculture and land use:** emissions fall through a combination of low-carbon farming practices and technologies and a reduction in livestock numbers. Diversifying uses of land allows more peatland to be restored and new woodlands to be created, increasing carbon sequestration and offsetting residual agricultural emissions. By 2035, combined emissions from agriculture and land use fall by 9% in our pathway. Thereafter they fall rapidly, reaching Net Zero emissions by 2045 (see Section 3.2.2)." (Emphasis added)

In section 3.2.2, the specific measures that combine to reduce emissions from agriculture are set out; these include "low-carbon farming practices and technologies" and those related to "sustainable improvements in crop yields, reducing food waste, shifting some horticultural production to indoor systems, and nitrous oxide savings from the restoration and sustainable management of lowland cropland on peat". These measures appear, from the indicative statement, to be those that have been accepted by the Scottish Government – and likely to be reflected in the proposals related to the draft CCP and the new agricultural support system.

Section 3.2.2 is also clear that the balanced pathway proposed by the CCC includes:

- **"Reducing livestock numbers (48% of emissions reductions in 2035).** Cattle and sheep numbers fall by 26% by 2035 compared to 2023 (Figure 3.5b). This is due to changes in agricultural policy that enable livestock farmers to diversify income streams, a shift in UK-wide consumption towards lower-carbon foods (Figure 3.5c), and improvements in productivity from livestock measures (for example improving livestock health and robotic milking parlours) that reduce methane and nitrous oxide".

However, the indicative statement states categorically that "the Climate Change Plan will not follow all the policies for agriculture set out in the CCC's balanced pathway". It further claims that the Scottish Government "will prioritise meeting our climate and nature obligations in a way which works for Scotland" and then repeats this saying "the Scottish Government is absolutely clear we will reach net zero in a way which works for rural Scotland and plays to our strengths". This is then interpreted to mean "that means we will continue to support our livestock sector to reduce emissions. There is no policy to reduce livestock numbers. This Government will not bring forward policy to reduce livestock numbers."

Irrespective of which approach is more desirable, the CCC advice and the Scottish Government's indicative statement are clearly at variance – and **these different approaches should be subject to scrutiny to clarify their likely efficacy at delivering emissions reductions** (and the consequential impacts on emissions reduction pathways for other sectors). In particular, **the Committee may wish to consider:**

- **Is the assertion and implication of the Scottish Government's statement that maintaining livestock numbers "works for rural Scotland" appropriate? Does "supporting our livestock farmers [to play] a full part in Scotland's journey to net zero" mean, inevitably, the same number and types of livestock and livestock farmers, or could a more sustainable outcome include a scenario with fewer (but higher quality and more profitable) livestock, supported by an expansion of, for instance, organic production, forestry, peatland management and other rural sectors?**
- **While the Scottish Government states that "there is no policy to reduce livestock numbers", is this a proactive policy to maintain/increase numbers or simply the absence of a policy to proactively reduce numbers?**

- Should numbers reduce as a result of other land use changes, such as increased rates of afforestation (see above) or ongoing changes in the dietary/shopping habits of UK consumers, is it the Scottish Government's intention to intervene to sustain numbers or would such a reduction be acceptable?
- If a reduction in livestock numbers is to be inevitable/acceptable, might it be better to have a proactive policy to manage this process and ensure a just transition rather than be a bystander with "no policy"?
- Whatever the policy objectives, if the CCP's pathway for livestock farming is at variance to that proposed by the CCC, what is the consequence for emissions reductions (and is this evidenced)? If emissions reductions in this sector are to be lower than in the CCC pathway, what are the consequences for other sectors and how will any lower emissions reduction ambitions in this area be credibly balanced by higher ambitions in others?

While well-managed farmland can be positive for biodiversity, it is also vital that the mechanisms are in place to ensure that agriculture does not adversely impact on other government objectives such as those for biodiversity. In relation to both LULUCF (above) and agriculture, there is a need for a more integrated (joined-up) approach to land use to ensure that climate and biodiversity objectives are both met. Given the likely pressures for land to accommodate renewable energy and/or energy crops, and the finite area of land in existence, strategic land use planning will be essential - and there is a need for a more effective Land Use Strategy (see s.57 of the 2009 Act) to ensure the multiple objectives of land are met. The Committee may, therefore, wish to consider:

- What are the knock-on consequences for other policy objectives (e.g. biodiversity) from the proposed agriculture policies and how this is assessed and addressed?
- Whether the Land Use Strategy provides sufficient guidance and planning to manage the multiple objectives for land set out in the draft CCP and the Scottish Biodiversity Strategy and how, if necessary, it might be improved.

Finally, the agriculture policies should be more fully integrated and consistent with wider food, local economy and health policies - as well as those addressing other food-producing industries such as fisheries (see comment on marine, below). For instance, the policies in relation to livestock need to be made consistent with those for public health - currently, [NHS advice](#) is that "if you ... eat more than 90g (cooked weight) of red or processed meat a day, it is recommended that you cut down to 70g"; yet, "[32% of adult meat consumers in Scotland exceed](#)" this recommended. As/when this public health advice is followed (in Scotland, across the UK and elsewhere) the changes in consumption/diets referenced above will undoubtedly impact livestock numbers and/or types. Similarly, policy should recognise and address the benefits of localised food production and supply (both in terms of 'food miles' and local economies) over the current system largely driven by supermarket chains. Arable land use should also be focused, as a priority, on local food supply rather than disproportionately used to supply distilleries, breweries and animal feed.

• Policies in relation to sectors/issues not mentioned

In March 2022, SCCS published [a paper on the potential scope of the CCP](#). This was produced at the request of Scottish Government officials and submitted to them in the course of discussion at that time. Although pre-dating the changes in approach that resulted in the 2024 Act (and the consequent changes in timetable), the substance of this paper – in relation to matters that should be addressed in a genuinely comprehensive CCP – remain valid.

In particular, SCCS believes that a number of matters, not addressed by sectors listed in the call for views) should be reflected in the CCP, or in accompanying documents. The key areas of importance are:

(a) Marine

Marine issues are, in the current Climate Change Plan addressed only in part. This is partly due to limited data/understanding and partly as many marine issues do not (yet) fall within carbon accounting protocols. In addition, marine matters are divided between reserved (oil & gas, shipping, international fisheries negotiations) and devolved (conservation, fisheries management, renewables). SCCS considers that a comprehensive Climate Change Plan should address marine issues in full (albeit noting the relevant research needed and different responsibilities) – as well as propose clear actions to maximise the potential for emissions' reductions and adaptation at sea.

In March 2025, SCCS published [an updated briefing on protecting the marine environment to support action on climate change](#). This concludes that “the new Climate Change Plan now due for publication in 2025 should not only refer to blue carbon and ongoing research but also include clear and specific actions to protect carbon stores and promote environmental improvements that will increase sequestration rates”.

(b) International

As mentioned in our answer to question 1.4 (below), one benefit of credible policies that lead to Scotland reaching net zero by 2045, is that Scotland and the UK can play a leadership role in helping to ensure the world, as a whole, addresses the climate crisis. Currently and in the recent past, the Scottish Government is/has been active on a number of other fronts reflecting this international perspective, including:

- Global, regional, intra-UK and bilateral diplomacy to encourage and agree country-based or co-operative action and/or finance (e.g., membership of Under 2 coalition, bilateral agreement with California, initiative on Loss & Damage at COP26).
- Scottish Government-led finance for international partners (e.g., Climate Justice Fund, new Loss & Damage initiative).

The new CCP should, at least, mention and cross-refer to Scottish Government policies and proposals for continuing and enhancing this work. In addition, the plan should cover Scotland's international development work on climate-related matters (see below).

(c) International Development

Section 24(19) of the 2019 Act requires the plan to include proposals and policies through which Scottish Ministers will support action in developing countries to reduce greenhouse gas emissions and adapt to the effects of climate change, including by sharing expertise and technology. Furthermore, Section 24(24)(b) requires the plan to outline how its implementation will contribute to sustainable development, including the achievement of the United Nations Sustainable Development Goals (SDGs).

Given these provisions, it is essential that the forthcoming CCP includes a dedicated section setting out Scotland's contribution to international development through the Climate Justice Fund (CJF). This section should reaffirm Scotland's leadership in climate justice and provide clarity on how the CJF will be used to address the global climate crisis in a fair and effective way.

We recommend that the CCP includes the following commitments:

- Loss and Damage (L&D): Continue Scotland's pioneering work on loss and damage, both through projects programmes and global advocacy. The lessons from Scotland's world-first commitment and action on L&D should be built upon, including the establishment of a Loss and Damage Centre of Excellence hosted at a Scottish university to consolidate expertise and share learning internationally. A dedicated funding stream for addressing climate change-related loss and damage is needed to

transparently ensure these funds are new and additional to wider Climate Justice Fund commitments.

- Climate Just Communities: Extend funding for the Climate Just Communities programme beyond March 2026 to ensure continuity and avoid harmful pauses that undermine progress for communities most affected by climate change. Long-term, predictable funding is critical for accountability, building resilience and enabling lasting change.
- New CJF Strategy: Develop and publish a new Climate Justice Fund strategy that sets out how the fund will support mitigation, adaptation, and loss and damage, while ensuring finance is grant-based and reaches the most impacted and marginalised communities, through locally led, gender-transformative approaches.
- Funding for Climate Justice Expertise: Provide new resources to support the growth of climate justice expertise in Scotland and in partner countries. Funding opportunities should be ringfenced for not-for-profit organisations to ensure that resources flow to those working directly on advancing climate justice and delivering impact on the ground.

By making these commitments, the Scottish Government can demonstrate continued leadership in climate justice, strengthen Scotland's international development contribution, and uphold its responsibilities under the Climate Change Act.

(d) Matters reserved to the UK Parliament

Notwithstanding their reserved nature, the CCP should also express the Scottish Government's positions on reserved matters that affect climate outcomes, especially oil and gas policy/licences, potential membership of the Beyond Oil and Gas Alliance and/or support for the Fossil Fuel Non-proliferation Treaty, and on reserved/international aviation issues. It should also set out what steps it intends to take to advocate these positions to the UK Government and/or relevant international bodies.

Another area of complexity and divided responsibilities is that related to Scotland's footprint and the effect, on emissions, of our consumption of goods and services from overseas. This should be addressed more fully – and linked with the need to support a Just Transition domestically and overseas and, thus, the international issues discussed above. There has been a worrying post-pandemic bounce in Scotland's carbon footprint that should not be allowed to continue – and, indeed, needs to be reversed. To accelerate reductions in consumption-based emissions, we need robust, statutory and science-based carbon and material footprint targets, as required by the Circular Economy (Scotland) Act 2024. The Climate Change Plan must include fully funded actions, including enforcement of the legislative power to ban the destruction of unsold consumer goods, and application of additional charges on single-use items.

(e) Adaptation

While published separately, Scotland's [adaptation programme](#) certainly forms part of the Government's climate change policies. The new CCP should, therefore, reference and/or summarise this, as well as setting out the mutual benefits of adaptation and mitigation policies (e.g. woodland expansion, sustainable flood management and restoration of marine or coastal habitats).

Finally, as set out in our response to the targeted call for views on the carbon budget regulations and the indicative statement, we note that the CCC's advice includes a section headed "Contingency actions and options to go further". However, this is not referenced or responded to in the Scottish Government's indicative statement. In SCCS' view, these additional actions referenced by the CCC provide an opportunity for less reliance on NETs (and/or for a so-called "Plan B") or to deliver earlier/faster action in some sectors that would reduce emissions more rapidly, thus saving costs in

later budget periods – or following a pathway closer to the pre-2024 Act pathway to net zero. SCCS would therefore encourage the Committee to scrutinise if/how these additional actions are to be (or are) reflected in the draft CCP.

Question 1.2: When should these policies be introduced, and over what timeframe should they be implemented in [x sector]?

The policies for all sectors should be adopted, as *policies*, as soon as possible – that is, via the adoption of the final CCP.

However, we recognise that implementation and delivery will take time and thus the CCP should also include an indicative timescale for the introduction of specific measures – which should, again, be as soon as practicable albeit appropriately phased to ensure the transition is just.

Nevertheless, to provide certainty to business, stakeholders and the public, it is important that the Scottish Government is clear and definitive in setting out, in the CCP, both the direction of travel and high-level outcomes – and that these are clearly adopted, as policy, immediately.

Question 1.3: What are the expected costs of implementing these policies in [x sector]?

SCCS is unqualified to make any estimate of actual costs – and would defer to the relevant expertise provided by the CCC, the Scottish Fiscal Commission and others.

However, we would observe and ask the Committee to note that [the costs of inaction](#) are significant; indeed, the Scottish Government already estimates that climate change is costing our economy billions of pounds¹². This could rise to tens of billions by the 2080s if we do not act to reduce emissions. The Scottish Government has frequently espoused the concept of preventative spend - investing today to avoid much higher costs in the future. Climate change is perhaps the most obvious area to apply this principle.

It is, therefore, against these measures of the costs of inaction (and not the 'status quo') that any estimate of actual costs should be judged. In this respect, [a recent OBR report shows very clearly that the cost of cutting emissions to net-zero is significantly smaller than the economic damages of failing to act](#). The costs and risks of inaction have also been highlighted by [the Institute and Faculty of Actuaries](#), demonstrating that the cost of inaction should be scrutinised carefully, whether in terms of the cost to the economy or any estimates of increase in government spending.

In relation to agriculture, we would add that [the Scottish Government currently spends over £660 million](#) in agriculture support payments. Much of the 'cost' of revising agriculture policy to meet climate objectives should, therefore, be limited to the costs of new policy design and transition to ensure that this existing support is conditional on climate (and nature) friendly practices. Similar costs for existing 'non climate-friendly' policies, in other sectors, can be 'saved' and offset against gross costs (e.g. funds currently allocated for the expansion of roads, airports, etc.).

Finally, of course, while the respective costs of action and inaction significantly favour taking action, and some redirection of existing expenditure is possible, it will also be necessary to allocate existing and new revenue to action. Such revenue must be generated in a fair and progressive manner that makes polluters pay - and, ideally, also provides incentives to reduce emissions.

¹² [The Scottish National Adaptation Plan 2024 – 2029](#), September 2024, uses a top-down approach from work for the Climate Change Committee to say that the impacts of climate change already cost the Scottish economy billions of pounds a year.

Question 1.4: What are the expected benefits of these policies in [x sector]? Please include any wider benefits (e.g. environmental, equality, financial and health) you would expect.

The central benefit that will be achieved is that all sectors will become as carbon neutral as possible. Each sector will therefore contribute to, and collectively result in, Scotland achieving its net zero by 2045 target. The overriding – and, indeed, fundamental - benefit will be avoiding the adverse impacts of climate change, such as extreme weather events, droughts, floods, wildfires, etc and [the costs of inaction](#). There is, therefore, a moral, social and economic benefit in addressing climate change in itself.

In addition, by demonstrating success (ideally alongside the wider UK reaching net zero by 2050), Scotland and the UK can play a leadership role in helping to ensure the world, as a whole, addresses the climate crisis (see also our comments in relation to international perspective above).

However, as suggested by the question, in addition to these benefits, which are the primary outcomes for climate change policies, there are also many wider benefits (e.g. environmental, equality, financial and health).

For example, the transition to a clean energy system will also provide other benefits. The burning of fossil fuels emits other pollution, as well as CO₂/CO₂e and the elimination of these pollutants will lead to a cleaner environment and improved public health. Meanwhile, policies related to energy and buildings, taken together, should lead to lower energy prices and warmer/healthier homes. A more affordable and more secure (in the long term) means of heating homes and public and commercial buildings, alongside the measures available to provide short-term support through the transition. For instance, the installation of solar panels on public buildings will lower the costs of energy for public services such as schools and the NHS, while their installation in social housing will ease the cost of living for low income groups. If delivered with appropriate equality analysis, this could support tackling women and marginalised groups' inequality in housing. In addition, the transition will have wider, public health benefits through warmer, less damp homes. Thus, a well managed transition will also deliver on wider government priorities in relation to public health, poverty reduction and wellbeing.

As a further example, the policies necessary for LULUCF, agriculture and the marine environment will, in addition to reducing emissions and increasing removals, enable the recovery of nature and the development of a more sustainable and healthier food system. Likewise, changes to the way we travel (and the transport system to enable that) will lead to healthier lifestyles and a reduction in (non-CO₂e) pollution again benefitting public health. These wider benefits to public health, reduced NHS costs, greater food and energy security, growth in the low-carbon jobs market and a reduction in poverty and inequality - and have been expertly reviewed and described by [Jennings et al at Imperial College London \(2019\)](#).

Question 1.5: What do you think the key challenges would be in delivering these policies in [x sector]?

In all sectors, the key challenges will include narratives that seek to delay action, promote inaction or encourage continued reliance on fossil fuels. These narratives will be promoted by those that currently benefit from the status quo – albeit they will often be cloaked in concern for others.

The key to overcoming these narratives will be to stress that the transition is inevitable – but also that it must be just. For instance, in relation to North Sea oil, declining output is inevitable due to reserves being exhausted - the challenge is therefore not whether there will be a transition, but how it is managed to ensure it is just. In addition, it is more desirable, just and affordable to start the transition as soon as possible and manage the process than to permit an unmanaged transition in an era of

climate breakdown. The costs and impacts of inaction must be highlighted to counter the arguments for delay or inaction.

In addition, the wider benefits of action and a just transition must be highlighted – a more affordable and more secure (in the long term) energy system, alongside the measures available to provide short-term support through the transition.

It is, in part, for these reasons, that the [SCCS Climate Manifesto](#) includes policy proposals related to [inclusion, participation and education](#), including one for a “nation-wide, sustained [communications campaign](#), co-created with civil society and communities, to explain to citizens the critical nature of the climate and nature emergencies”.

In relation to NETs, the overarching challenge will not arise from those defending the status quo but, rather, from over-ambitious claims for their ability to deliver. NETs of different types will be promoted as a reason not to decarbonise as fast, or at all, in various sectors – with claims made as to the amount of carbon that can be ‘captured’ or removed, as well as to cost. All these claims must be robustly scrutinised, especially in the light of the evidence referenced in our answer to question 1. In addition, a part of the delay/deny narrative will relate to the (alleged) costs of net zero and the challenge of financing action to address climate change. In our answers to question 1.4 (above) and 2.1(below), we set out some of the ways that action can be funded in a manner that addresses the understandable concerns that are misapplied in such narratives. It is therefore important that the government highlights the costs and impacts of inaction, but also ensures that revenue raising is undertaken in a fair and progressive manner that makes polluters pay. For this reason, SCCS is a member and supporter of the [Tax Justice Scotland](#) campaign.

Question 1.6: How could these policies support a [Just Transition](#) for workers and communities in [x sector]?

SCCS has long supported and promoted the principles and ideas of a Just Transition. This means that the actions to address the climate crisis must be designed and implemented in a manner that is fair – and that leaves no community or group disadvantaged and ideally results in a sustainable, wellbeing economy benefiting us all.

This long commitment to the principles of a Just Transition and record of calling its delivery is illustrated, for instance, in our response to the (first) Just Transition Commission’s call for evidence, in June 2020, supported the principles and ideas of a just transition and indicated that:

“The Scottish Government should carry out strategic reviews of policy areas with high impacts on emissions, and ensure that policies are designed to facilitate a Just Transition”¹³.

It is also evident in our evidence to Parliament, in 2021, on the (then) draft CCPu called for:

- “A clear commitment to a specific Just Transition Action Plan.
- A commitment to continue the Just Transition Commission (and place it on a statutory footing), as well as seek its advice on further steps.
- A commitment to a full revision of the current economic strategy to recognise the need for a green recovery (including major green investment supporting job creation, and strong skills action), as well as a just transition and a transition to a well-being economy”¹⁴.

¹³

<https://www.stopclimatechaos.scot/wp-content/uploads/2020/07/SCCS-response-to-Just-Transition-Commission-June-2020-final-version.pdf>

¹⁴ <https://www.stopclimatechaos.scot/wp-content/uploads/2021/01/SCCS-FINAL-response-ECCLR.pdf>

In a 2022 briefing outlining the conclusions of an SCCS-commissioned report on the use of fiscal measures to tackle the climate crisis¹⁵, we commented on the links between the climate crisis and the cost of living crisis (see box on page 15 of report¹⁶). Although written in October 2022, these issues are still relevant and the conclusions underline the need for a Just Transition.

Thus, SCCS' view is that a credible Just Transition Plan is necessary, and that such a plan (and/or sectoral plans) must:

- be a real plan (with clear outcomes, and measures to achieve those outcomes);
- address the changes necessary to secure a sustainable net zero future; and
- ensure funding is available to ensure appropriate infrastructure and public administration is in place, as well as to provide support for those who need it.

In relation to transport, the Scottish Government has recently undertaken [a consultation on "Just Transition: draft plan for transport in Scotland"](#) which purports to identify "the key challenges and opportunities that the transport sector faces in making a just transition to net zero". [SCCS's response to this consultation](#) raised a number of issues, including:

- The consultation, while a helpful discussion of issues, was not a draft plan – in that it did not set out actions that would lead to outcomes.
- The consultation appeared to neglect the key issue of any (just or otherwise) transition to net-zero for the transport sector – that of modal shift. In a future net zero world, we will need to adjust our travel choices – this will mean, for some, travelling less and changing the way we travel (that is, trains instead of planes, and public/active travel instead of private cars).
- The above was exemplified by the (former) target to reduce car km by 20% by 2030, referenced in the document but since [subject to review](#), and now replaced by a ["Car Use Reduction" policy statement](#).

In SCCS' view, a credible Just Transition Plan for transport will need to address the above issues – it will need to be a real plan (with clear outcomes, and measures to achieve those outcomes), it will need to address modal shift and implement demand management (especially for car use and aviation), and it will need to ensure funding is available to ensure public transport is free/affordable, and that infrastructure is in place to make public transport reliable/accessible and active travel available to all.

In relation to energy, the Scottish Government has also consulted on a [draft Energy Strategy and Just Transition Plan](#), to which [SCCS responded](#). This consultation took place in 2023 and, while [an analysis of consultation responses](#) has been published, no final strategy or plan has emerged. As noted in our consultation response, SCCS has explored in more detail the issue of a just transition in this sector in our briefing on [a managed wind down of North Sea oil & gas production in line with a Just Transition](#).

Finally in relation to NETs, a genuine just transition would take place with few or no NETs, and the policies necessary for such a transition would fall in other sectors that would be replaced/developed.

1. Non sector-specific questions

Question 2.1: How should the changes required to meet emission reduction targets be funded?

First, we would reiterate our answers to questions in Part 1 of this call for calls in relation to the sector-specific costs, benefits and need for a just transition. In particular, we would ask the Committee

¹⁵ https://www.stopclimatechaos.scot/wp-content/uploads/2022/09/FinancingClimateJustice_Briefing_ONLINE.pdf

¹⁶ https://www.stopclimatechaos.scot/wp-content/uploads/2022/09/FinancingClimateJustice_Report_ONLINE.pdf



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to note that [the costs of inaction](#) are significant and it is against this measure (rather than the 'status quo') that any estimate of actual costs should be judged. In this respect, [a recent OBR report shows very clearly that the cost of cutting emissions to net-zero is significantly smaller than the economic damages of failing to act](#). The costs and risks of inaction have also been highlighted by [the Institute and Faculty of Actuaries](#), demonstrating that the cost of inaction should be scrutinised carefully, whether in terms of the cost to the economy or any estimates of increase in government spending.

Nevertheless, SCCS recognises that there is a need for policies to meet emission reduction targets to be funded. This funding should come from two sources:

- (a) The re-direction of existing spending – see, in particular, our comments above in relation to agriculture, roads and aviation.
- (b) New revenue generation – undertaken in a fair and progressive manner that makes polluters pay. Such revenue generation would be consistent with just transition principles as well as also acting as an incentive to wealthy/high-emitting individuals/businesses to reduce emissions. As referenced in our answer to question 1.6, SCCS commissioned a report in 2022 on the use of fiscal measures to tackle the climate crisis¹⁷. The various options outlined in this report should be explored as means to generate new revenue.

A number of these policy options have been further highlighted in [SCCS' paper on policy priorities for 2025](#) (see chapter on "Funding climate action, including through tax justice"). In addition, some SCCS members have further developed and promoted individual policies – such as Oxfam's work in relation to [taxing private jet use](#).

SCCS is also a member of the joint campaign [Tax Justice Scotland](#) which identifies three core goals for an improved tax system: raising additional revenues to invest, including in climate action; reducing inequality (with links to combatting deep inequalities in emissions generated across socio-economic groups); and incentivising behaviour change, including to accelerate emission reduction. Alongside action at UK and global levels, greater effort is needed to align Scotland's national and devolved tax systems to Scotland's climate ambitions.

Question 2.2: What governance arrangements are needed in the Scottish Government to ensure effective delivery of the CCP?

First, in relation to statutory or legal governance, SCCS supports three key changes to the existing arrangements which would, in our view, support the transition to net zero and long-term sustainable future. These are:

- **The introduction of an enforceable human right to a healthy environment (as proposed within the Scottish Government's Human Rights Bill, currently under development). This must address all [the relevant substantive and procedural components of the right](#) and require decision makers to ensure that the rights are delivered;**
- **Full compliance with the Aarhus Convention in relation to access to justice; and**
- **The establishment of a specialist environmental court.**

These measures would strengthen the ability of citizens to hold government and public bodies to account and thus enhance the likelihood of those bodies delivering on their commitments (in order to avoid challenge). It might be noted that [the International Court of Justice has recently indicated](#) that it "is of the view that a clean, healthy and sustainable environment is a precondition for the enjoyment of many human rights, such as the right to life" and that "the right to a clean, healthy and sustainable environment results from the interdependence between human rights and the protection of the environment". The ICJ found that states have a legal duty to protect the climate system – and thus could be challenged if they fall short.

¹⁷ https://www.stopclimatechaos.scot/wp-content/uploads/2022/09/FinancingClimateJustice_Briefing_ONLINE.pdf

In addition, consideration should be accorded to the status of the Just Transition Commission. This body provides invaluable advice to the Scottish Government and its formal status and the consideration of its advice should both be enhanced. In the draft CCP or elsewhere, the Scottish Government should indicate an intent to establish the Just Transition Commission on a long-term, statutory footing with a representative membership of key stakeholders who can also consider gender, racial and disability justice as part of a Just Transition. Scottish Ministers should have a statutory duty to have regard to the Commission's advice (akin to that for CCC advice), and they should act on the (existing) Commission's call for interim just transition targets up to 2045, with annual tracking.

Secondly, clarity and accountability in terms of the actions needed to achieve net zero and a just transition would be considerably enhanced by measures as proposed for a Wellbeing and Sustainable Development (Scotland) Bill. Such measures were proposed in [a Scottish Government consultation in 2023-24](#) (now [not being proceeded with](#)), in [a Members Bill proposed by and introduced Sarah Boyack MSP](#), and in various academic and NGO research, such as [Putting collective wellbeing and sustainable development into action: An options paper for Scotland](#) (commissioned by the Scotland's International Development Alliance in partnership with the Wellbeing Economy Alliance in Scotland, Oxfam Scotland and Carnegie UK).

In addition, the existence of the Climate Change Committee and its designation (under s.24 of the 2009 Act) as the Scottish Government's official advisory body is an essential element of the statutory and legal governance framework for climate change policy in Scotland. It seems unlikely that this will change, in the short or medium term) – although the Committee may wish to stress the importance of this arrangement continuing. In doing so, however, **the Committee may wish to scrutinise and advise on the adequacy of funding and resources for the CCC's work on specifically Scottish matters.**

In relation to administrative governance and the delivery of climate change policies, this is an area that requires attention – as it is clear that many of the recent delays and failures to meet targets have been due, in part, to the lack of joined-up governance or programme management. For this reason, **SCCS supports the establishment of a transparent First Minister-led Cabinet sub-committee (with external members, as was the case with a previous sub-committee on sustainable development), supported by a cross-divisional programme management board**, and delivery boards for individual policies. These boards should be expected to report publicly on progress (see below).

Question 2.3: How can the Scottish Government ensure transparent monitoring and reporting on progress?

The Scottish Government should maintain annual reporting on:

- (a) greenhouse gas emissions data (with associated explanation on whether each year's emissions are above or below one-fifth of the current five-year budget, alongside commentary on how this compares to previous/predicted years in each five-year period); and
- (b) annual progress reports on the delivery of policies and proposals set out in the CCP. These should be both comprehensive and open/transparent about the challenges and areas where progress has been slow. In particular, the proposed programme and delivery boards (see above) should be required to publish annual reports on progress.

Further, the Scottish Government should retain the CCP Advisory Group – but developed into a partnership to monitor progress – and help accelerate progress, where needed, by identifying challenges and working to resolve them.

SCCS also supports the recommendations and work of [Audit Scotland](#) and [Environmental Standards Scotland](#), in relation to monitoring, reporting and auditing.



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Question 2.4: What should the Scottish Government do to help the public contribute to climate action?

As set out in our answer to question 1.5, the [SCCS Climate Manifesto](#) includes policy proposals related to [inclusion, participation and education](#), including one for a “nation-wide, sustained [communications campaign](#), co-created with civil society and communities, to explain to citizens the critical nature of the climate and nature emergencies”. Such a campaign should:

- Recognise and highlight the costs of inaction – and challenge narratives that seek to delay action, promote inaction or encourage continued reliance on fossil fuels, etc;
- Highlight policies related to ensuring that transition is just – and that provide support and funding to those in need; and
- Highlight actions that individuals may take to reduce their own emissions (especially by taking advantage of policies such as funding schemes), but also how they might advocate and express support for action taken by government, public bodies and (their and other) employers.

The Scottish Government should also commit long-term funding for community climate action. The current Scottish Government's funding of a network of climate hubs recognises the value of place-based, community-level responses. As such, adequate funding for both community groups and the new climate hubs is important. This funding needs to be on a sufficiently long-term basis to allow communities and hubs to offer good, secure jobs and to plan and implement programmes relating to both mitigation and adaptation.

Question 2.5: What other factors could affect whether Scotland meets its climate change targets?

External factors that might be relevant include:

- UK Government policy, including fiscal/budgetary decisions with knock-on impacts on Scotland (but see our comments above in relation to reserved matters).
- Factors affecting global supply chains (tariffs, other trade measures, geopolitical conflicts, etc).

However, while it is important to recognise and, where appropriate, take action to address these factors, they cannot be deemed an ‘excuse’ for inaction – but as challenges to be overcome or resolved.