

The Scottish Government's draft Climate Change Plan for 2026-2040: A briefing and recommendations from Stop Climate Chaos Scotland January 2026

Summary

The publication of [the draft CCP](#), in November 2025, is welcome; it is now subject to a consultation by the Scottish Government as well as Parliamentary scrutiny. A final – hopefully, strengthened – plan will be published and adopted in early 2026. This briefing is a summary of [our full response to the Scottish Government's consultation](#).

Given the timing, it must be noted that implementation of this plan will fall to the next Scottish Government. Thus, one overarching policy proposal in [SCCS' manifesto for the 2026 elections](#) is to: “*deliver, and where necessary strengthen, the new Climate Change Plan.*” Accordingly, SCCS considers it is important that **all political parties should commit to deliver (and, if necessary, improve) the final CCP.**

The draft CCP clearly purports to deliver the carbon budgets as approved by Parliament and, at a sectoral and policy package level, the projected emissions reductions deliver those budgets. The draft also sets out the costs/benefits well, with sectoral/overall data for costs and predicted GVA increases. In particular, **we note the considerable economic benefits to be realised by acting on climate change and the considerable costs of inaction.**

However, **there are also many elements of uncertainty, further delays and lack of ambition** (some of which are considerable). While existing measures have secured reductions of emissions to date, these were the “low-hanging fruit” and proved insufficient to prevent missed targets in 9 of the 13 years prior to the switch to carbon budgets. **The absence of any significant new measures is therefore a concern and it is a matter for judgement whether the plan is, in fact, a credible means of “meeting the emissions reduction targets during the plan period”.**

Specific concerns include failing to follow CCC advice on agriculture, delays in the decarbonisation of heat in buildings, silence on offshore oil and gas, and little or no action on aviation or shipping. All of these matters result in emissions remaining higher than proposed by the CCC, which is addressed by over-ambition in the deployment of unproven Negative Emissions Technologies (NETs).

If the policies in the plan work as predicted and, in particular, if the NETs materialise and deliver removals as predicted, the carbon budgets will be met, however, this is significantly uncertain.

To deliver a credible plan, the finalised CCP should:

(on buildings)

- commit the Scottish Government to bring forward a strong and effective Heat in Buildings (Scotland) Bill early in the next Parliament.
- explicitly set out how the various incentive schemes listed will be continued and enhanced (with increased budgets), within the early years of the CCP to encourage action that results in emissions reductions closer to the CCC's pathway.

(on transport)

- set out policies to deliver a significant modal shift (e.g. from cars to public transport/active travel). These must include disincentives such as road pricing, parking and congestion charges, and bus/cycle prioritisation, alongside incentives such as investment in walking/cycling/wheeling infrastructure, reinstating an ambitious car-miles reduction target, widening eligibility for bus fare concessions and reducing rail fares further.
- commit the Scottish Government to introduce Air Departure Tax as soon as possible, with appropriate exemptions for lifeline island flights, but with a top rate that operates as a private jet tax; alongside a medium term commitment to evolve this tax into a frequent flyer levy.

(on waste)

- indicate that the final version of the circular economy strategy will include or, depending on timing, has included a vision and outcomes where material consumption and associated social and environmental impacts are reduced.
- The circular economy strategy must also include new priority areas for plastic, chemicals and electrical products, because of the scale of harm associated with their use. It should also replace product stewardship plans with an ambitious extended producer responsibility programme.

(on energy supply)

- demonstrate leadership by the Scottish Government and call for the UK Government to exercise its reserved powers on offshore oil and gas so as to deliver [a managed wind-down in North Sea production in line with a Just Transition](#).
- make clear that gas-powered electricity generation (whether CCS-enabled or otherwise) is unnecessary and will not be supported.
- recognise the energy and climate consequences of an unconstrained growth of data centres and commit the Scottish Government to revising NPF4 and its action plan for data centres.

(on industry and NETs)

- make clear that, where other options (especially electrification and/or improved efficiencies) exist, these should have primacy, with use of CCUS restricted to a few, limited cases where decarbonisation by other methods is not possible.
- include a 'Plan B' for how emissions reductions will be achieved if CCUS/NETs do not deliver.

(on agriculture)

- introduce robust policies related to dietary change, especially reduced meat/dairy consumption – consistent with current public health advice.
- acknowledge the expected fall in livestock numbers within the baseline and set out policies to ensure a just transition for rural economies that take account of this fall and additional reductions associated with the dietary changes and wider changes in agricultural policy to favour extensive, sustainable, low-emission production.

(on LULUCF)

- confirm new woodland expansion targets but also include a clear policy to ensure that 50%+ of new planting and/or regeneration is native woodland and to encourage positive management of existing woodlands (including deer management).
- confirm new peatland restoration targets but also include measures to address delivery blockages, so that targets can be increased in future, and address activities that degrade peatland (such as burning and over-grazing).

(on marine)

- commit to specific new measures to protect and enhance saltmarsh and seagrass habitats (ahead of their inclusion in the global greenhouse gas inventories).
- set out that increased investment in research and specific actions to protect blue carbon and decarbonise the fishing industry.

(on international matters)

- explicitly commit to continuing and enhancing work on international climate policy. In particular, the Climate Justice Fund should be maintained, and increased in real terms, including a dedicated Loss and Damage element.
- set out that the Scottish Government will continue to engage in its international leadership roles and build on this by supporting the call from some of the world's most climate vulnerable countries for a global Fossil Fuel Non-Proliferation Treaty.

Finally, the plan's emphasis and framing around a just transition is very welcome. Action on climate change must be carried out "in a way that is fair" and "help[s] the most affected communities". We welcome actions, to date, such as the establishment of the Just Transition Commission (JTC), and consultations on draft Just Transition Plans. However, as set out in [our response to the draft Just Transition Plans for transport](#), these plans need to be considerably improved. In particular, the Scottish Government should, in the finalised CCP or elsewhere, commit to:

- Establishing the JTC as a permanent, statutory body with a remit to provide advice to the government and a duty on Scottish Ministers to have due regard to its advice.



- Publishing finalised and strengthened Just Transition Plans for all sectors and action-focused and fully funded Just Transition Plans for Grangemouth, Mossmorran and [the wider oil and gas sector](#).

The Scottish Government's draft Climate Change Plan for 2026-2040:

A briefing and recommendations from Stop Climate Chaos Scotland

December 2025

Introduction

The publication of [the draft CCP](#), in November 2025, is very welcome. This draft is a basis for scrutiny/discussion and, hopefully, improvement towards the final version to be adopted in early 2026. The draft is now subject to a consultation by the Scottish Government as well as Parliamentary scrutiny which will lead to recommendations. This briefing is a summary of [our full response to the Scottish Government's consultation](#). The results of these parallel processes will be used by the Scottish Government in finalising the plan for adoption in early 2026.

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. In addition, in September 2025, SCCS was pleased to [provide a response](#) to the Parliament's Net Zero, Energy and Transport Committee's '[Call for Views](#)' on the forthcoming draft plan. This briefing is informed by those earlier publications..

In addition, given the timing of this process and likely adoption of the final plan, it cannot be forgotten that the responsibility for implementing this plan will fall to the next Scottish Government (whatever its political complexion following the forthcoming election in May 2026). Thus, one overarching policy proposal in [SCCS' manifesto for the 2026 elections](#) is to:

"Uphold and take action to meet the legal target to reach net-zero by 2045 at the latest by delivering, and where necessary strengthening, the new Climate Change Plan. This includes ensuring policies are adequately resourced, implemented fairly, and are credible."

Accordingly, SCCS considers it is important, as part of the Parliamentary scrutiny process and wider public debate, that **all spokespeople, political parties and those aspiring to form (or be part of) the next Scottish Government should commit to deliver (and, if necessary, improve) the final CCP.**

Overview of content

The draft clearly purports to deliver the carbon budgets as recommended by CCC/approved by Parliament in recent regulations. In addition, the projected emissions reductions (or removals) are set out on a sectoral and policy package level – and, arithmetically, these add to the overall carbon budgets.

In addition, in our view, the draft sets out the costs/benefits very well, with sectoral/overall data for costs and predicted GVA increases. In particular, we note the considerable economic benefits to be realised by acting on climate change and the considerable costs of inaction. Likewise, there are considerable and positive sections on the just transition issues, such as likely job benefits, protection for those with low incomes, health benefits, etc.

If the draft plan was to be judged, therefore, on the narrow basis of "does it meet the requirements" of section 35 of the Climate Change (Scotland) Act 2009, as amended, the result would be "probably" given that all the required elements are present. However, while present, these elements all contain elements of uncertainty, further delays and lack of ambition (some of which are considerable). While

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.

existing measures have secured reductions of emissions to date (c.f. 1990 baseline), these were the “low-hanging fruit” and also proved insufficient to prevent missed targets in 9 of the 13 years prior to the switch to carbon budgets. The absence of any significant new measures is therefore a concern and whether the plan is, in fact, a credible means of “meeting the emissions reduction targets during the plan period” (s.35(2)(a)) is therefore a matter for judgement.

The elements of uncertainty, further delays and lack of ambition exist across a range of sectors and include failing to follow CCC advice on agriculture, further delays in the decarbonisation of heat in buildings, silence on the issue of offshore oil and gas, and little or no action on aviation or shipping. All of these matters result in emissions remaining higher than proposed by the CCC – which is then addressed by over-ambition in the deployment of Negative Emissions Technologies (NETs).

If these policies work as predicted and, in particular, if the NETs materialise and deliver removals to the extent predicted, the carbon budgets will be met. However, as detailed in our response, this is significantly uncertain and the plan needs considerable improvement before it is adopted.

Just Transition

SCCS champions the concept of a just transition and that action on climate change must be carried out “in a way that is fair” and “help[s] the most affected communities”. SCCS, therefore, fully supports the just transition principles and the requirement to have regard to those principles in the CCP.

However, while the draft plan does recognise and discuss the just transition principles at length, it is sometimes hard to identify clear actions to ensure that the transition is just. Indeed, as reflected in the sectoral comments below, SCCS is often concerned at the lack of strength of the actions outlined to secure any transition. The Plan, rightly, notes that “Delivering the climate mitigation policies and across these sectors will require action from everyone across Scotland”, but could more clearly acknowledge evidence that, on average, the richer you are, the more you pollute. Flowing from this, while the Plan outlines the scale of investment needed, there is insufficient focus on ensuring the public revenues needed are raised in ways that directly reflect deep carbon inequalities.

While, positively, the Plan commits to “actively seizing the opportunities of the transition in a way that is fair”, it should also be explicitly stated that the consequences of a failure to act effectively to reduce emissions at speed will be experienced most acutely by those on low-incomes who have less financial resilience with which to insulate and protect themselves from climate impacts

SCCS welcomes actions such as the establishment of the Just Transition Commission, consultations draft Just Transition Plans (for transport and agriculture/land use) and actions to date at Grangemouth and Mossmorran. However, as set out in [our response to the draft Just Transition Plans for transport](#), there is a need for these plans to be considerably improved. The long-term status and remit of the Just Transition Commission also need to be clarified and, ideally, strengthened. In particular, the Scottish Government should, in the finalised CCP or elsewhere, commit to:

- Establishing the Just Transition Commission as a permanent, statutory body with a remit to provide advice to the government and a duty on Scottish Ministers to have due regard to its advice. Strong institutional and scrutiny mechanisms are essential to increase confidence that the CCP will be delivered in practice.
- Publishing finalised and strengthened Just Transition Plans for transport, agriculture/land use, buildings and other sectors.
- Urgently creating strengthened, action-focused and fully funded Just Transition Plans for Grangemouth and Mossmorran – but also for [the wider oil and gas sector](#) (see also our comments on energy supply, below).

Notwithstanding the focus on reducing Scotland’s territorial emissions, it is positive to see the importance placed on ensuring Scotland, “as a global climate leader, does what it can to limit the emissions impact of the choices made in Scotland, both at home and abroad”. It would be entirely incoherent to reduce emissions generated in Scotland by exporting these internationally. Further, the impact and credibility of Scotland’s international efforts will be fundamentally undermined without

simultaneous action to reduce territorial emissions and those generated through the goods and services we consume in Scotland, but which are produced or provided internationally.

Sectoral proposals

Buildings

Overall, SCCS is disappointed with the buildings-related sections of the draft CCP. It does not appear to introduce any new measures to accelerate the rollout of clean heating systems or energy efficiency. There is also no mention of the [revised](#) and [delayed](#) Heat in Buildings (Scotland) Bill, and the draft CCP pathway delays (when compared to the CCC's pathway) significant emissions cuts until after 2040, creating a cliff-edge scenario.

The finalised CCP should:

- commit the Scottish Government (subject to electoral and Parliamentary processes) to bring forward a Heat in Buildings legislation² early in the next Parliament. This should introduce a strong regulatory 'baseline' for decarbonised heating systems and high standards of energy efficiency, especially for [private rented properties](#) – to complement the various incentive schemes that should ensure that low income households are not disadvantaged by the transition.
- explicitly set out how the various incentive schemes listed will be continued and enhanced (with increased budgets), notably within the early years of the CCP, so as to encourage early action that results in emissions reductions closer to the CCC's pathway.

Transport

SCCS welcomes the range of positive policies and proposals for the electrification of cars, vans and HGVs. It appears that it is these policies that deliver the majority of the emissions reductions in this sector. However, the draft plan is weak on modal shift and increasing public transport/active travel. As a result, few emissions reductions are projected from actions in these areas. Yet, if travel is to transition to a genuinely sustainable model, in the long term, it is important that there is real and significant modal shift (from cars to public transport/active travel; from planes to trains; and, for freight, from road to rail - as well as greater use of non-travel options, such as online working). Such a modal shift is important as simply electrifying all vehicles will not address issues such as congestion unless numbers or use levels are reduced; it delivers greater fairness and health benefits; and aids international climate justice by lowering demand for critical minerals.

To drive this modal shift, policies must be implemented that deliver disincentives (to the highest polluting flight and road use, primarily where alternatives exist); this will mean measures such as a frequent flyer levy and/or private jet tax, as well as road pricing, parking charges, congestion charges, and bus/cycle prioritisation). In parallel and concurrently, these disincentives should be matched by incentives such as more reliable and cheaper public transport, more and safer cycle lanes and infrastructure for walking/wheeling.

In relation to aviation, the Scottish Government should commit to introduce Air Departure Tax (ADT) as soon as possible, and certainly no later than the first half of the next Scottish Parliament, with appropriate exemptions for lifeline island flights (except for passengers using private jets). From the outset, there should be a significantly higher rate that operates as a private jet tax, directly targeting this high-polluting, and wholly unnecessary behaviour. This measure is a necessity in light of the Government's stated support for the 'polluter pays' principle, and would demonstrate a clear commitment to pursuing climate action fairly. Critically, as well as incentivising emission reduction, the measure has the potential to raise important new revenues to reinvest in fair climate action, such as expanded concessionary bus travel. This approach should be accompanied by a medium term commitment to evolve this tax into a frequent flyer levy.

The finalised CCP should:

² Such legislation is currently in the form of a [Draft Buildings \(Heating and Energy Performance\) and Heat Networks \(Scotland\) Bill](#).

- set out policies to generate a real and significant modal shift (from cars to public transport/active travel; from planes to trains; and, for freight, from road to rail). These must include disincentives such as road pricing, parking charges, congestion charges, and bus/cycle prioritisation, alongside incentives such as increasing investment in walking/cycling/wheeling infrastructure, reinstating an ambitious car-miles reduction target, and measure to achieve such a target, and widening eligibility for bus fare concessions and reducing rail fares further.
- commit the Scottish Government to introduce ADT as soon as possible, with appropriate exemptions for lifeline island flights, but with a top rate that operates as a private jet tax; alongside a medium term commitment to evolve this tax into a frequent flyer levy.

Waste

SCCS welcomes the draft CCP's assertion that "the Scottish Government is committed to building a circular economy, moving from a "take, make and dispose" model to one where we value our materials and keep them in use for as long as possible". We agree that "this shift is essential to power Scotland's just transition to a fair, green and sustainable economy, and critical to meeting our obligations to tackle the twin climate and nature emergencies".

However, while we recognise that there has been some progress, in some areas, as noted in the draft CCP, we also note that many actions have also seen unnecessary delays and/or weakening of measures (e.g. deposit return scheme, [landfill ban](#)). Moreover, the draft CCP contains no new actions or policies – all of which are reliant on the [Waste Routemap to 2030](#) and forthcoming Circular Economy Strategy currently subject to [consultation](#), with targets being set by 2027. As, in effect, the draft CCP's effectiveness in relation to this sector is entirely dependent on the effectiveness (or otherwise) of the Circular Economy Strategy, our recommendations on this section are in line with eNGO comments on that strategy.

The finalised CCP should indicate that the final version of the circular economy strategy will include or, depending on timing, has included:

- A vision and outcomes where material consumption and associated social and environmental impacts are reduced.
- New priority areas are needed for plastic, chemicals and electrical products. These materials demand special consideration in the strategy because of the scale of harm associated with their use.
- Replacing product stewardship plans with an ambitious extended producer responsibility programme as there is evidence that EPR is more effective at incentivising producers to reduce waste and redesign products.
- A plan for how Scotland can reduce its overall demand for critical minerals, and recycling of minerals.
- A plan to utilise Global South experts, in order to inform the policy development and delivery of a circular economy in Scotland that understands the global impact of Scottish consumption and ensures that the new economy is not built on the back of peoples elsewhere.

Energy supply

SCCS strongly supports the increased production of electricity from renewable sources. This is important to replace residual fossil fuel use and aging nuclear stations, but also to provide for rising demand as heating, transport and industry are increasingly electrified. However, renewable developments must be well-sited and managed so as not to exacerbate the nature crisis and, to ensure long-term sustainability, the rising demand from electrification should equally be managed by improved energy efficiency in heating and industry and by modal shifts in transport.

We also strongly support and welcome the continued policies of not supporting new onshore oil and gas (including fracking) as well as coal extraction. These should be confirmed in the finalised plan.

We are, however, concerned that the draft plan is, effectively, silent on offshore (North Sea) oil & gas, beyond noting historic declines which are expected to continue. This should be addressed.

We also note the draft plan's observations in relation to the existing Peterhead gas-powered power station and the current application for a "CCS-enabled" replacement. It must be observed that the CCC is clear that "there are no low-carbon dispatchable power stations that require the use of gas with CCS in [their] pathway".

One issue that the draft CCP fails to address is potential impact, not least on energy demand/supply, of the current upsurge in interest in the data centres to provide primarily for AI. While there is clearly a role for AI and data centres to support research and new working practices, this legitimate demand is tiny in comparison to the proposals currently being considered. Planning policies must limit the total number of data centres and ensure that they are of the right type and in the right place (e.g. on brown field sites with existing infrastructure).

The finalised CCP should:

- should demonstrate some leadership by the Scottish Government and call for the UK Government to exercise its reserved powers in relation to offshore oil and gas so as to deliver [a managed wind-down in North Sea production in line with a Just Transition](#).
- make clear that gas-powered electricity generation (whether CCS-enabled or otherwise) is unnecessary and will not be supported.
- recognise the energy and climate consequences of an unconstrained growth of data centres and commit the Scottish Government to reviewing and revising both NPF4 and its action plan for data centres to introduce a more strategic and climate-friendly planning system.

Business and Industrial Processes (including general comments on CCUS and NETs)

SCCS generally supports the 'vision' set out in this chapter that "by 2040, the industrial sector in Scotland will be significantly decarbonised". The policies on electrification and energy efficiency are generally positive and should be supported/enhanced. Fuel switching, in the form of hydrogen and bioenergy, will also have a role to play in the decarbonisation of industry – but must also be subject to selective and targeted deployment. Fuel substitution by hydrogen must not be applied to general heating systems, and for other uses must be limited to genuinely 'green' hydrogen, produced using renewable energy (and only where direct electrification is not possible).

To support and encourage this transition, we support continued participation in the UK ETS and the continuation/development of the Scottish Industrial Energy Transformation Fund. However, it should be noted that our support for the participation in the UK ETS is, as set out in [our response to the consultation on its extension to the maritime sector](#), subject to concerns that have been expressed over the operation of the EU (and UK) ETS schemes (see, for example, [here](#) and [here](#)). However, both the EU and UK ETS schemes exist and, while they do, every effort should be made to ensure they are as effective as possible – including delivering emissions reductions.

However, SCCS is concerned at the over-reliance on, and non-targeted application of, CCUS and other NETs. These technologies rely, to a great extent, on potentially expensive (both costly and inefficient), unreliable and unproven technologies.³ 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 and fair emissions cuts.

The finalised CCP should:

- make clear that, where other options (especially electrification and/or improved efficiencies) exist, these should have primacy, with use of CCUS restricted to a few, limited cases where decarbonisation by other methods may not be possible.
- include a 'Plan B' as to how emissions reductions will be achieved in the event that CCUS/NETs do not deliver. Such a proposal [was recommended by the then ECCLR Committee](#), in the previous session of Parliament, in relation to the current CCP/CCPu.

³ 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

- Such a 'Plan B' should acknowledge not only the uncertainties but also the reason for the Scottish Government's 'over-optimistic' approach. It should involve a more realistic approach to NETs (and lower removals) alongside faster and/or increased emissions reductions in agriculture, buildings and transport (as proposed by the CCC and/or as identified in this response).

Agriculture

The agriculture proposals set out in the draft CCP differ from those in the CCC pathway in two major respects; these are, that the draft CCP:-

- does not adopt or propose any policies in relation to diet or the wider food system; and
- does not adopt or propose any (proactive) policy to reduce livestock numbers.

While the Scottish Government is entitled to make these choices; in SCCS' view, they involve a number of inconsistencies, false assumptions and missed opportunities, including: -

- The draft CCP's silence on diet and food system appears to be inconsistent with current policies 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 level.
- In relation to the wider food system, including the production sector, the draft plan makes no substantive reference to the [National Good Food Plan](#). Unless strengthened, the finalised CCP will fail to support the outcomes sought in the Good Food Plan - and the lack of ambition for agriculture reform in the draft CCP will undermine the intentions of the Good Food Plan.
- The apparent assumption that a reduction in livestock numbers would have "a detrimental impact on our agriculture sector and wider rural economy" is unproven. More extensive livestock production involving fewer animals, alongside opportunities in other land use sectors or the wider economy could deliver as much or more economic benefit for rural communities as the 'status quo'.
- The draft CCP and other policy statements are internally inconsistent. For instance, it is suggested that the Scottish Government "has no policy, and will have no policy, to cut livestock numbers"⁴. Yet, annex 3 of the draft CCP makes clear that the baseline for emissions reduction projections includes "a downward projection in livestock numbers".

Nevertheless, the Scottish Government has, in the draft CCP, chosen to adopt an approach that leads to fewer emissions reductions than in the CC pathway. This contributes to the increased reliance on unpredictable NETs (see above) and these policy choices should be revisited to: -

- enable the Scottish population to benefit from a healthier and more sustainable diet;
- reinforce and help deliver the policy intentions of the National Good Food Plan;
- revise the alleged 'automatic' link between livestock numbers and a thriving rural economy that benefits rural communities, and acknowledge the fall in livestock numbers implicit in the baseline; and
- secure emissions reductions in the agriculture sector closer to the CCC pathway and thus reduce the risks from an over-reliance on NETs.

The finalised CCP should:

- reference and include policies related to dietary change, especially reduced meat/dairy consumption – consistent with current public health advice.
- acknowledge the expected fall in livestock numbers within the baseline and set out policies to ensure a just transition for rural economies that take account of this fall and additional reductions associated with the dietary changes and wider changes in agricultural policy to favour extensive, sustainable, low emission production.

LULUCF

SCCS agrees with the CCC about the value and potential of Scotland's land assets. Thus, in principle, we fully support policies to support and expand increased afforestation and peatland restoration.

⁴ <https://www.gov.scot/publications/royal-highland-show-rural-affairs-secretary-speech/>

On afforestation, we welcome the proposed increase in annual woodland creation rates. However, we note that this “will depend on .. adequate funding for the Forestry Grant Scheme (FGS) over the next 15 years” and hope the suggestion that this might be “addressed through a multi-annual agreement on funding for the FGS” is followed up and confirmed in the finalised CCP. There must be a clear policy to ensure that a significant proportion (50%+) of new planting and/or regeneration is native woodland. The CCP also needs to support policies to protect areas of native woodlands that are designated for their conservation value, to encourage positive management of existing woodlands (including deer management) and to ensure any harvesting is followed by replanting or regeneration.

On peatlands, we welcome the significant emphasis in this chapter on the protection, maintenance and restoration of Scotland’s peatland resource. We welcome the commitment to “continue our work alongside other UK nations to ban the sale of peat for horticulture in Scotland”. However, this statement contains no timescale or indication of what action the Scottish Government is taking to ensure or press for rapid delivery. As the [UK Government’s Carbon Budget and Growth Delivery Plan](#) includes a policy to legislate for a “ban on the sale of peat and peat-containing products”, progress in the delivery of this policy should be possible in the short-term and a clear timetable included.

On peatland restoration, we fully support the proposal to “increase peatland restoration by 10% each year to 2030 and maintain levels after that leading to the restoration of more than 400,000 hectares by 2040”. This does represent an increase in restoration goal but is also, arguably, a retreat in overall ambition (the previous target being to restore 250,000ha by 2030, from 2020). It is also still only a proportion of the damaged area of peatland - the majority will be left unrestored. This increased overall, long-term target (at an arguably reduced rate) possibly recognises the practicalities of delivery.

The finalised CCP should:

- confirm new woodland expansion targets but also include a clear policy to ensure that 50%+ of new planting and/or regeneration is native woodland.
- support policies to protect areas of native woodlands that are designated for their conservation value, to encourage positive management of existing woodlands (including deer management) and to ensure any harvesting is followed by replanting or regeneration.
- commit the Scottish Government to introducing regulations for a ban on the sale of peat for horticulture in Scotland.
- confirm new peatland restoration targets but also should include measures to address delivery blockages, so that targets can be increased in future. It should recognise that activities that degrade peatland (such as burning and over-grazing) need to be addressed.

Marine

In [our March 2022 submission on the scope](#) of the next CCP, we observed:

“a comprehensive Climate Change Plan should address marine issues in full ... as well as propose clear actions to maximise the potential for emissions’ reductions and adaptation at sea.”

It is therefore welcome that marine matters are addressed as a specific section in the draft plan, but disappointing that this focuses only on reviewing research and other actions already underway. It proposes no new policies or proposals to protect or enhance blue carbon or reduce emissions from marine activities or habitats.

The finalised CCP should:

- commit to specific new measures to protect and enhance saltmarsh and seagrass habitats (ahead of their inclusion in the global greenhouse gas inventories).
- set out that increased investment in research and specific actions to protect blue carbon and decarbonise the fishing industry.

Working internationally

SCCS is pleased to see the inclusion of a section, within the draft CCP, on “working internationally”, as this was a recommendation in [our March 2022 submission on the scope](#) of any CCP. It is also required by s.35(19) and s.35(24)(b) of the 2009 Act as amended.

It is positive to see the importance placed on ensuring Scotland, “as a global climate leader, does what it can to limit the emissions impact of the choices made in Scotland, both at home and abroad”. Notwithstanding the focus on reducing Scotland’s territorial emissions, it would be entirely incoherent to reduce emissions generated in Scotland by exporting these internationally. Further, the impact and credibility of Scotland’s international efforts will be fundamentally undermined without simultaneous action to reduce territorial emissions and those generated through the goods and services we consume in Scotland, but which are produced or provided internationally.

We welcome and support the draft plan’s statement that “the Scottish Government is committed to working with and supporting our international partners to help secure a global transition to a net zero and resilient future in a way that is fair and just for all.” The draft plan reviews action to date, especially the launch of the Climate Justice Fund, and the impact this has had. However, the plan does not explicitly commit the Scottish Government to continuing or enhancing these actions. It is also an omission that the Scottish Government’s initiative, at COP26 and subsequently, to highlight and support action on Loss and Damage is not referenced, given its significance in helping to encourage the creation of the global Fund for Responding to Loss and Damage.

The finalised CCP should:

- formally and explicitly commit the Scottish Government to enhancing work on international climate policy. In particular, the Climate Justice Fund should at least be maintained at a minimum of £12m in the first year of the next Parliament, and then protected in real terms, with a dedicated Loss and Damage element, and with the whole fund spent in a locally led, transparent and transformative way. The Humanitarian Emergency Fund should be significantly increased to support those facing crisis because of both rapid and slower-onset climate impacts.
- set out that the Scottish Government will continue to engage in the United Nations Framework Convention on Climate Change, using Scotland’s sub-national role to show international leadership, champion key issues like Loss and Damage, adaptation and a Just Transition at the talks and support the calls of Global South countries for greater equity and justice. The Scottish Government should also support the call from some of the world’s most climate vulnerable countries for a global Fossil Fuel Non-Proliferation Treaty.
- commit the Scottish Government to sustain and enhance global leadership by establishing a Centre for Excellence on Loss and Damage hosted at a Scottish University that would help build global knowledge.
- set out the Scottish Government’s commitment to the global Fill the Fund campaign.
- commit the Scottish Government to work that would identify and implement innovative “polluter taxes” (such as Private Jet tax, referred to above) to help fund the CJF and other climate action.

Impact assessments

SCCS fully supports the production of these assessments and recognises that climate policy, as articulated through the Climate Change Plan, will affect different groups and communities in different ways. These impacts will be both positive and negative – and, where appropriate, policy design must take account of this and ensure that adverse negative impacts are mitigated.

In terms of economic impacts, SCCS considers that two overriding factors or principles should apply to assessments and to mitigation by policy design. These are:

- At a national level, it must be recognised that **acting on climate change generates economic benefits that far outweigh the costs**. This is recognised, in the draft plan, which indicates that “*the direct financial benefits (‘cost savings and financial benefits’) of delivering all the policies in this Plan is estimated at £42.3billion over the period from 2026 to 2040*” – compared to a net cost of £4.8billion. This net benefit must also be contrasted with [the costs of inaction](#); this was further demonstrated by [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.
- While negative economic impacts on individuals and communities who are unable to afford changes should be mitigated (by e.g. grants and subsidies) to ensure a just transition, these

and other costs should be funded in accordance with **the polluter pays principle** – by raising revenue from those most able to pay and most responsible for emissions. Thus, in addition to just transition policies to support the less well-off, the plan and wider government policy on climate action must also include progressive revenue-raising actions to fund the transition. A range of such measures were explored in [SCCS' Fiscal measures report](#), published in 2022, and included in our current [set of policy proposals for the 2026 election](#). Further, as argued by the [Tax Justice Scotland](#) campaign, the tax systems at Global, UK and Scotland levels must play a much bigger role to support the response to the climate crisis. This includes fairly raising significantly more revenues and using taxation to incentivise behavioural change. Fiscal policy should complement regulatory interventions to incentivise and compel greener behaviours.

Finally, while the so-called 'negative' impacts of climate policy will always receive more attention (and should, as described above, be mitigated to ensure a just transition), it is also important that the positive impacts are recognised and highlighted. These 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 \(2019\)](#). In relation to health, these benefits might be better recognised by the inclusion of a specific Health Impact Assessment process on key policy developments; this should be equal in weight to the economic impacts assessment

Strategic Environmental Assessment (SEA)

SCCS fully supports the process of Strategic Environmental Assessment (SEA) and the requirements of the Environmental Assessment (Scotland) Act 2005. We therefore welcome the publication of the [Environmental Report](#) for the draft CCP.

However, it must be noted that the draft CCP does not, in fact, “achieve the maximum emissions reductions possible”. This could and should be remedied (not least by implementing the SCCS recommendations set out above) – with consequent adjustments to the SEA process. In addition, the report rightly includes “possible mitigation and enhancement” measures each CCP sector. These are presented in Section 4 and SCCS welcomes, in particular, the following concerns: -

- There is the potential for negative impacts on biodiversity and landscape depending on the source of biomass required to produce Sustainable Aviation Fuel (SAF) and the harvesting practices utilised.
- Localised negative effects on soil may arise from the construction and operation of new waste facilities.
- Integrating Energy from Waste (EfW) facilities into heat networks requires careful planning and coordination with local authorities and energy providers.
- Potential negative effects were identified for biodiversity, landscape, and cultural heritage associated with retrofitting of industrial buildings and infrastructure changes for Carbon Capture and Storage (CCS).

As a result, the finalised CCP should include policies to ensure that planning and land use policies are in place to avoid or mitigate these potential negative impacts.

In particular, more work is needed to assess the implications and wider effects of proposed reliance on SAF to reduce emissions from aviation. Of course, this work should observe that these implications and wider effects will be fewer and smaller were the CCP to include stronger policies to encourage modal shift (from plane to train) and/or non-travel options. Thus, our recommendations above (see transport) in relation to emissions reductions have the potential to reduce the potential negative environmental impacts identified by the SEA, making those recommendations even more important. A similar argument applies to CCS; that is, if agriculture, buildings and other policies were more robust, there would be less need to rely on CCS and thus few potential negative impacts.

Monitoring frameworks (for emissions and just transition)

In SCCS' view, the following principles should apply to the monitoring frameworks to be adopted: -

1. The monitoring must assess outcomes (that is, emissions reductions, in MtCO₂e, overall and by sector) as well as progress indicators and delivery actions;
2. The monitoring must enable annual reporting of outcomes, progress indicators and delivery actions (thus, we support and welcome the provisions of s.33-34A and s.35B of the 2009 Act, as amended); and
3. The monitoring and reporting must be transparent with the results/reports published, laid in Parliament and made subject to annual Ministerial statements, together with appropriate scrutiny.

Subject to the monitoring and reporting frameworks (in relation to both emissions and just transition) complying with the above principles, SCCS supports the proposals made in the draft CCP, especially in annex 3.