



Scotland's climate coalition

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(Sent by email to [AirDepartureTax@gov.scot](mailto:AirDepartureTax@gov.scot))

23rd March 2026

Dear Air Departure Tax team,

**Delivering Scotland's Air Departure Tax: Response to Scottish Government consultation from Stop Climate Chaos Scotland**

[Stop Climate Chaos Scotland](#) (SCCS) is Scotland's climate coalition, bringing together over 70 civil society organisations campaigning together on climate change. Together, we represent hundreds of thousands of people across Scotland and stand in solidarity with communities most affected by climate impacts around the world. Our shared goal is for Scotland and the UK to take full responsibility for the past and present climate damage we have caused, leading to action that quickly lowers our emissions and moves away from our reliance on fossil fuels in a way that is fair and beneficial to everyone.

SCCS is pleased to respond to [this consultation](#) on "Delivering Scotland's Air Departure Tax". We see the implementation of the Air Departure Tax as a critical measure to reduce aviation emissions and/or increase public revenue. This letter sets out a summary of our views on this issue, while the attached annex seeks to answer a number of the specific questions posed in the consultation paper.

In SCCS' blueprint for climate action in the next Scottish Parliament, "[Popular policies for a fairer, healthier, greener Scotland](#)", one of the proposed policies was to "introduce a fair Private Jet Tax (with an exemption for Highlands and Islands lifeline travel only) and then act to reduce wider aviation demand" (see [here](#)). This reflected the 2024 proposals from our member Oxfam Scotland set out in "[Cleared for take-off: A private jet tax for Scotland](#)".

In January 2026, in our response to the draft Climate Change Plan, SCCS said:

*"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.*

*"A private jet tax is a fair first step enroute to a medium term commitment to evolve this tax into a frequent flyer levy, asking those who fly more, to pay more - perhaps above a certain number of flight threshold. While aspects of this have, formally, been Scottish Government policy for some time, the finalised plan should set out a clearer timetable for actual implementation. This would start to reflect the call from the CCC for a demand management strategy within aviation, and the clear calls for a frequent flyer levy from Scotland's Climate*



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*Assembly. These ADT measures should be accompanied by additional investment in improving and reducing the cost of train services that offer an alternative to short/medium distance flights.”*

SCCS therefore warmly welcomes the commitment announced in the budget, and is pleased to acknowledge that progress has begun in the form of this consultation. This commitment is an important step towards building public trust that climate action in Scotland will be pursued in a way that is truly fair. However, a private jet tax must not simply exist on paper; it must be tough enough and introduced soon enough to be effective – and Ministers must hold their nerve when powerful interests try to water it down. SCCS, therefore, fully supports Oxfam Scotland’s commentary on the commitment ([here](#) and [here](#)).

In particular, as set out in the annex, SCCS believes that:

- ADT and the private jet rate should be introduced, as proposed, but at the same time; there is no justification for delaying the latter (but there is lost revenue or reduced impact).
- The private jet rate should be significantly (10x?) greater than the highest rate for commercial flights.
- As with any tax policy, ADT, the private jet rate and the Highlands and Islands exemption should all be subject to regular review and, if appropriate, adjustment. In this case, the review considerations must include emissions reductions impact, demand management effects, etc as well as fairness and equity.
- As a result of these ongoing reviews, ADT should probably evolve (over time) into a Frequent Flyer Levy. Such an approach would target the regular/wealthier fliers while not penalising those who take limited flights for annual holidays etc.
- ADT must be considered only a small part of wider aviation policy and this must also be adjusted to focus more on demand management, including resisting capacity expansions, and emissions reduction (see also our [2024 response to the Scottish Government’s Aviation Statement and policy](#)).

I hope these generic comments and the specific answers to some of the consultation’s questions (set out in the annex to this letter) are useful to you in taking forward the development of this policy following the consultation. I look forward to future developments and would, of course, be delighted to meet with Ministers or officials to discuss this issue, if it would be useful.

Yours sincerely,

Dr. Mike Robinson, SCCS Chair

## ANNEX

### Answers from SCCS to (some of) the specific questions posed in the Air Departure Tax consultation paper

#### Part A: Highlands and Islands Exemption

*A1 - Do you agree that the carriage of passengers from airports in the Highlands and Islands to airports in Scotland and the rest of the UK should be exempt from ADT?*

*A2 - Do you agree that the carriage of passengers to airports in the Highlands and Islands from all Scottish airports should be exempt from ADT?*

*A3 - Do you agree that direct and connecting international flights from airports in the Highlands and Islands should not be exempt from ADT?*

In relation to these three questions on the proposed Highlands and Islands Exemption (to ADT), SCCS is generally in agreement with the proposals, at least initially, but with the exception of flights by private jets (see Question A6) and subject to the comments below.

Our general support, expressed above, is subject to a number of caveats. While it is sensible to adopt, insofar as is possible, the existing exemption (to APD) arrangements and continue those to ADT, this should not be seen as a permanent arrangement. Like any tax system, it should be subject to review and, in this case, the review should include consideration of whether future adjustments might deliver more demand management/modal shift and/or other changes that would either further reduce emissions from aviation and/or raise revenue for climate action.

In undertaking such a review, the Scottish Government should consider issues such as:

- Ensuring the rationale for any exemption is clear and consistent. Currently, the rationale appears to vary and/or different justifications are offered in different times/circumstances. At times, this means that the exempted flights are described as “lifeline services”; in other places, it appears to be seen as a ‘subsidy’ either to residents of or, more generally, the economies of fragile communities of remote/rural areas, etc. The rationale should, therefore, be clearer - and, if appropriate, the exemption could be more targeted - and focused on real lifeline circumstances and/or those where there are no alternatives to air travel.
- Should the exemption apply to flights for which there are train alternatives (e.g. Edinburgh/Glasgow to Inverness/Wick), and/or should the exemption only apply to travel purposes for which other alternatives (e.g. ferry) are unsuitable/unavailable?
- In the longer term, the exemption for ‘onward leg’ of international flights from the Highlands and Islands should be reviewed.
- As wider changes in aviation (and emissions) take place, should the tax system favour flights that are zero/low carbon?
- In reviewing the exemption, consideration will also need to be given to how this interacts with the wider development of ADT and aviation policy (see our answers to questions in Part C, and our covering letter)

*A6 - Do you agree that the carriage of passengers on private jets should not be included within the scope of the exemption?*

Yes - notwithstanding our wider comments (see above); private jets should not be eligible for any exemption to ADT. Our answers to questions in Part B provide the basis on which we support this exclusion from the exemption.



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*A7 - Will air carriers face any operational or administrative challenges in applying the proposed Highlands and Islands exemption?*

Not in our opinion, as (even if modified to some extent) it would in effect be a continuation of the existing exemption under the UK-wide APD scheme.

## **Part B: Taxation of Private Jets**

*B1 - Who are the primary users of private jet flights departing from Scottish airports?*

By definition, these are people with high income/wealth able to afford the luxury/convenience of this expensive, but carbon-intensive, form of travel. As such, this is the very sector of society that should be taxed more heavily – both to discourage such carbon-intensive activity and/or to raise resources to fund other aspects of the transition to net zero.

*B2 - What are the primary reasons for using private jets?*

As non-users of this form of transport, we are unable to answer with certainty. However, it is almost self-evident that the reasons will include aspects of luxury and convenience (as well as an opportunity to display 'status').

*B3 - What evidence can you provide about demand, profitability and price sensitivity of the private jet sector in Scotland?*

SCCS is not aware of any evidence that either adds to or refutes the data and arguments presented by Oxfam Scotland in "[Cleared for take-off: A private jet tax for Scotland](#)". Overall, it is our view that a significant, additional tax on private jet use to/from Scottish airports offers a potential "win-win" for the Scottish Government. Either the tax raises considerable additional revenue that can be allocated to delivering a fair climate policy (e.g. support for lower income families in decarbonising heating or more reliable/cheaper public transport) - and/or the tax provides a disincentive for private jet use with the consequent reduction in emissions.

In particular, we would observe that should demand for private jet use fall, this should not be viewed as a 'bad thing' - as such a fall would result in lower emissions. Nevertheless, given our comments above about the users of, and reasons for using, private jets, it is likely that demand is not elastic; and, thus, the Scottish Government will need to ensure the revenue raised for such a tax is allocated to climate action.

*B4 - What role could ADT play in supporting decarbonisation of the private jet sector?*

*B5 - What additional factors should the Scottish Government consider in setting future ADT rates for private jet flights?*

ADT policy should contribute to a wider aviation policy that includes demand management as an essential component of the decarbonisation objective. Thus, for all sectors but for private jets in particular, one objective would be to reduce (or, at least, prevent an increase in) the overall number of flights. This would enable the use of electrification and sustainable fuel options etc to be focused on flights that are genuinely necessary.

Thus, the rates set for private jets must be sufficiently high as to discourage use of this generally unnecessary, carbon-intensive form of travel. This means that the "private jet rate" must be set at a level that is significantly (10x?) greater than the highest rate for commercial flights. For any residual/necessary flights, the rates should be set so as to generate revenue

that can be used to fund a just transition for those on lower incomes (e.g. public transport or support in decarbonising home heating).

Finally, the private jet rate should begin as soon as ADT is introduced, and not be delayed a year. The policy is a correct one and there is no reason why it cannot be implemented at the same time as the other changes.

### **Part C: Operational and Future Policy Considerations**

*C1 - Do you have any comments or suggestions regarding the legislative and operational framework currently in place for ADT? Do you foresee any potential challenges under the current framework?*

*C2 - What are your views on the future role for ADT policy in Scotland and the associated economic, environmental and social impacts?*

Our general comments in relation to private jet policy (see questions B4 and B5) apply to the wider aviation sector. While additional taxation on private jets is welcome, this must be seen as a first step towards a wider policy that includes demand management (as recommended by the Committee on Climate Change) and this means that ADT must evolve (over time) into a Frequent Flyer Levy. Such an approach would target the regular/wealthier fliers while not penalising those who take limited flights for annual holidays etc.

In addition to ADT, aviation policy must also address issues such as:

- Limiting airport expansion, via planning policy;
- Development of electrified aircraft and genuine sustainability standards for so-called sustainable fuel;
- Improving the reliability/frequency and reducing the cost of train services that offer an alternative to short/medium distance flights;
- Promotion of 'non-travel' options, especially for business-related travel; and
- Lobbying the UK Government and international bodies to take wider action on aviation, such as the introduction of tax on aviation fuel.

More information on SCCS's views on aviation policy in general is available in our [2024 response to the Scottish Government's Aviation Statement and policy](#).