

Annex B

Additional material released

From: Kevin Quinlan
Director Environment & Forestry
12 April 2023

- **Deposit Return Scheme – Assurance Assessment and Options**
- **Priority and Purpose**

IMMEDIATE

1. My submission of April 3 provided background information on the Deposit Return Scheme (DRS), its deliverability, and the options we are investigating to de-risk the scheme. This submission:
 - Provides an updated assessment of the deliverability of a 16 August launch following further assurance work and business engagement.
 - Provide options for the timing and scope for launch and seeks decisions on which of these options to pursue further.
- **Recommendation**
2. That you **note** the latest developments on seeking an exclusion from the Internal Market Act (para 6) and further assessment of assurance for a 16 August go live date (para 8).
3. That you **approve** option B (scheme simplification), option C (de-scoping) and option 2 (6 months reschedule to 1 March 24) and advise on handling preferences (at para 38).
4. That you **note** that both options create a financial pressure of [redacted] to be financed from a mix of [redacted] savings and from the NZET portfolio budget.

Current Risks and Issues

5. The package of measures proposed aims to de-risk the DRS and support businesses. It targets the remaining big challenges that the scheme is facing: (i) an exclusion from the Internal Market Act; (ii) clarity from UKG on pricing display / trading standards (iii) time to enable whole system testing and process readiness (iv) small producer and hospitality concerns; and (v) retailer readiness and (vi) poor customer experience if the scheme is launched before businesses are adequately prepared.

Internal Market Act

6. My submission of 3 April set out the impact of the Internal Market Act (IMA) upon DRS and the need for a UK Government decision on an exclusion. We have

sought a decision by the next UKG-devolved government Inter-Ministerial Group on 17 April, to put questions on the operability [redacted] of DRS beyond doubt.

7. On 3 April, the Cabinet Secretary for Net Zero and Just Transition wrote to the Secretary of State for DEFRA seeking urgent reassurance that the exclusion was progressing and offering a meeting. We continue to engage intensively with DEFRA. DEFRA has subsequently undertaken pre-write round engagement with Whitehall departments. [Redacted] We will continue to press UK Government on timelines and decoupling DRS delivery from agreeing an exclusion, but we assess there to be a high likelihood that we will not have a decision within the time period required to give clarity on an exclusion by 16 August launch.

Gateway Review – further assurance work

8. As set out in my submission on 3 April the latest Gateway Review (GR) found very significant challenges to the successful delivery of the scheme in August 2023 and provided an Amber/Red delivery confidence rating. A small review team led by Michelle Quinn has undertaken further assurance work in order to address any perceived gaps [redacted] in information provided to the GR and advise on readiness and next steps. Their findings concur with the GR that there [redacted] (see their full report at Annex A). They recommended that a delay should be considered but must be meaningful, and enable key issues to be resolved and provide absolute clarity on implementation dates. They also note that the focus of all stakeholders should be on the customer experience. In summary, the further assurance team recommended that the programme requires time, approximately and additional 6 months to:

- enable system testing.
- Improve whole system governance
- create a shared critical path
- reset relationships between CSL and its members
- conclude key dependencies, in particular IMA exclusion and concerted development of a network of return point operators.
- establish clear ownership for resolution of operational issues raised by retailers

Business Readiness, Concerns & Response

9. DRS has been one of the top concerns raised by business organisations in recent months. Many businesses see DRS as an extra burden to deal with rather than a wholesale disagreement with the policy. Minister, officials and CSL continue to engage regularly across business sector to facilitate solutions on specific concerns. Significant adjustments have been made in recent months (para 24). Some of the more technical issues may not be solved imminently and businesses are concerned that they do not have time to make the adjustments necessary ahead of an August launch based on new information or changes to the scheme just four months out from the go live date.
10. Generally, larger producers are ready and want to start DRS on 16 August. Some smaller producers are not ready and want to delay. Larger producers are very

opposed to any kind of carve out for small producers only, which they see as anti-competitive. Large retailers have some infrastructure in place but are not fully ready and want a delay to get better prepared. [Redacted] Two of three small retailer trade associations generally support DRS whilst the Scottish Grocers Federation has brought a Judicial Review against CSL testing its decision to set retail handling fees. Judgement is awaited. There has been a significant campaign against DRS in recent months by those who are either not ready or opposed to the scheme.

11. Many large businesses continue to invest significant sums of money preparing for DRS. All want certainty on a start date and clarity on a range of outstanding technical issues. Recent political uncertainty has made some pause their readiness preparations but is symptom rather than a cause of other underlying challenges.

Summary of options considered for de-risking/descoping and launch date

12. Two tracks of separate but complementary options are presented below. The first track relates to de-risking and descoping of the scheme and the second track relates to choices on launch date.

De-risking and descoping options

- *A - Formal grace period of up to 12 months for small producers [Do not recommend]*
- *B – Scheme simplification package [Recommend]*
- *C – Descoping for low volume products [Recommend]*

Launch date options

- *1 - Launch 16 August*
- *2 - Reschedule launch 1 March 24 (6 month extension), 16 August 24 (one year extension) or 1 October 2025 (to align with UKG scheme).*
- *3 - Reschedule with phased launch*

13. **No measure will be universally welcomed.** Some businesses do not want delay. Others want the scheme to be delayed until the UK scheme comes into operation in October 2025 (a very ambitious timetable for its launch), or scrapped entirely. DRS is an industry funded system that needs to pay for itself to abate the pollution it causes. It is part of a range of measures in place to provide for extended producer responsibility for packaging. There are necessary costs to businesses. There are also trade-offs between producers who pay into the scheme and retailers who are compensated for handling costs by the scheme. In setting out recommendations below, we have sought to minimise uncertainty, maximise fairness for business, particularly for small businesses, and highlight the risks associated with any approach.

14. **Business uncertainty is the greatest risk to a successful launch of DRS.** Any decision will require clear, consistent and timely communications from all partners. This will include an integrated communications plan with SG, CSL, SEPA and Zero Waste Scotland so that businesses can get the clarity they need

through consistent messaging, with the right level of detail for their particular needs.

Options considered: De-risking/ descoping

Option A - Formal grace period up to 12 months for small producers [Not recommended]

15. We recognise that this option was the FM's preference during the leadership campaign. [Redacted]
16. Officials are continuing to conduct a rapid evidence review and impact assessments to consider a formal grace period for small producers. However, it is very unlikely that there will be sufficient evidence to justify a 12 month grace period in place before the end of April, which is the deadline for amending Regulations in time for a 16 August launch. [Redacted] Businesses have also consistently emphasised their view that any material change to the policy would require a delay.
17. **We do not recommend a 12 month grace period for small producers and have developed alternative approaches below which if taken with the option of a universal delay will offer small producers most of what they need.**

Option B – Scheme simplification package [Recommend]

18. Based on stakeholder engagement, we have developed a package of simplification options that we believe would go a significant way to dealing with small producer concerns, and would only require minor adjustments to the existing impact assessments. These changes do not go as far as a formal grace period but seek to balance support for smaller businesses with equity and competition concerns. We expect that there would be some opposition to these changes amongst larger producers, though to a lesser extent than a formal grace period. **We are therefore more confident that this package could be delivered, subject to updated impact assessments. However, it should be noted that timings will be very tight to deliver these given the need for amendments to the Regulations.**
19. The package covers the following elements:
 - **All businesses:** (i) Enhanced regulatory support period; (ii) minimum container size increased from 50ml to 100ml;
 - **Producers:** (iii) simplified producer agreement;
 - **Retailers:** (iv) further streamlining of exemptions process;
 - **Hospitality:** (v) exclude hospitality businesses that sell the majority of drinks for consumption on site from acting as a return point.
- i. **Increased communications around a regulatory support period** for businesses (producers and retailers) with a pragmatic and supportive [approach to DRS regulation](#) as recently published by SEPA. While this is not

a specific ask from industry, SEPA's approach will assist businesses facing genuine barriers to compliance and help them on a path to compliance.

- ii. **Remove drinks containers below 100ml** from the scheme (current limit is 50ml). This would remove operational challenges for producers and retailers associated with small containers (barcoding, acceptance by RVMs). We estimate that a 100ml minimum size would exclude approx. 0.1-0.4% of total scheme articles. The majority of European schemes exclude containers under 100ml (inc. Norway, Sweden, Germany, Norway, Estonia, Finland). We understand in confidence that Defra are also considering this change for their scheme. This is a specific ask from industry.
- iii. **Simplified CSL contracts for small producers.** CSL has indicated a willingness to undertake this action. This is a specific ask from industry.
- iv. **Streamline the process for small retailers to be exempt from acting as return points.** All retailers must charge a 20p deposit on scheme articles but many can seek an exemption from acting as a return point. We are further streamlining the exemption application process to enable most small retailers to easily demonstrate that they meet the criteria for an exemption, including retailers with a premises under 100m² and food to go outlets with a premises under 280m². In addition, any retailer can still apply for an exemption if they can demonstrate that there is no reasonable way for them to operate as a return point without being at risk of breaching their environmental health obligations. Approximately 50% of retailers can benefit from this streamlined exemptions process. However, we recognise that many retailers will want to act as return points to attract footfall and serve their customers.
- v. **Exempt hospitality retailers with less than a certain percentage of off-sales (e.g. 10%) from operating as return points** (rather than the current model which is opt out and requires such hospitality retailers to apply for exemption). These hospitality retailers would still have the option to operate a return point if they prefer. This would remove costs and regulatory burden for hospitality businesses, with limited impact on the accessibility of the returns network. The DRS business case assumed that these businesses would be exempt from operating a return point. This is a specific ask from industry.

Option C – Descoping for low volume products [Recommend]

20. This option would **allow low volume products (e.g. under 5,000 sales unit p.a.) to be sold without the 20p deposit and without paying producer fees to CSL.** This measure is a specific ask from small producer groups to simplify the scheme and would minimise the risk that specialist products will be withdrawn from the Scottish Market. It could also benefit wholesale, hospitality and some specialist retail businesses. Crucially it **will largely take up to 50% of the smallest producers out of DRS but only reduce overall DRS recycling volumes by c. 0.5%.**
21. The exemption could apply to any business [redacted]. Producers must still register (and pay the £365 fee) and provide sales data to regulate they are under

5,000 units p.a. The exemption could apply to any producer [redacted] Analysis of producer registration data by CSL suggests that up to 50%¹ of producers (primarily small producers) would be exempt from having to apply the deposit to any of their products, and that approx 80% of producers would benefit from this change for at least some of their products. Producers must still register (and pay the £365 fee) and provide sales data to demonstrate sales are under 5,000 units p.a. .

22. In terms of overall scheme volumes CSL estimate it will exclude c.0.5% of total scheme articles but approx 75% of unique products, primarily high value, specialist wines and spirits. The majority of these products are sold into hospitality settings where retailers are not required to charge consumers a deposit.
23. This measure would reduce costs and administrative burden for small producers, but introduce additional complexity to the scheme, particularly for retailers. [Redacted] Risks could be minimised by introducing on a temporary basis (e.g. reviewed after 12 months), and allowing an 'opt in' option for producers to mitigate the risk their product is delisting by retailers.

Additional actions

24. In addition to the above the following we should **recommunicate previously announced measures** that both Scottish Government and CSL are listening to business and adapting the scheme to cater for their concerns where possible including:
 - CSL has **reduced fees** charged to producers by 19% and increased the handling fees paid to retailers by 8% to 40%.
 - CSL has also provided a **£22m cashflow support package** for producers target in particular at lower volume small producers.
 - CSL has announced a **barcode labelling solution** available at cost for the small product lines to save small producers the expense for tiny product runs.
25. Finally, we have already announced the intention to bring forward amendments to DRS Regulations at the end of April so **that initially only the largest grocery supermarkets will be obliged to provide an online takeback service**. The obligation will be phased in and will initially only apply to sales to elderly and disabled people. This recognises the concerns of online retailers while also protecting those who may not be able to get to a physical return point.

Options considered: Launch date

26. Acknowledging the significant challenges posed by the 16 August launch date highlighted by the Gateway Review and the views from businesses, this advice considers three options relating to the launch date of DRS.

- **Option 1: Launch 16 August** implementing the recommended derisking/descoping actions above, accepting the risk that this is likely to pose a significant risk of disruption to smaller businesses and consumers.
- **Option 2: Reschedule** – option 1 plus a 6 month, 12 month or 2 year delay to start of scheme (Recommended option is 6 month delay)
- **Option 3: Reschedule with phased launch** – as option 2 but with the option of phasing in some elements to test and show viability.

Option 1 – Launch 16 August implementing recommended de-risking options

27. The Gateway Review stated that *an August go-live may be possible* if there was *limited sector, user and article coverage*; [redacted] A decision to launch 16 August would accept this risk.
28. The recommended descoping package above **will reduce some programme risk but more time is needed to address wider system vulnerabilities and uncertainties**. These include: a UK Government decision on the UK Internal Market Act exclusion (now unlikely by our 17 April cut-off to allow a 16 August launch); overall readiness of CSL and associated system vulnerabilities given the lack of time for system testing; small producer, retail and hospitality readiness; inconsistencies in business approach (for example to pricing and labelling), and potentially substantial consumer confusion. There may be significant business and consumer backlash if there is a chaotic launch.
29. **We consider that a 16 August 2023 launch date carries very significant risks to successful launch and delivery** and therefore potentially the long-term viability of the scheme. It is likely to have significant implications (financially and reputationally) specifically for small producers, and retailers, and undermine consumer confidence.

Pros and Cons of 16 August launch

Pros	Cons
<ul style="list-style-type: none"> • Recommended de-risking options directly consider issues raised by small business, and addresses a good number of them • Focusses support on small producers while keeping large producers delivering to an August launch • Limited cost implications as keeps to current timescale • If successful has some environmental benefit of an earlier launch 	<ul style="list-style-type: none"> • Significant system-wide risks to delivery for 16 August which will mean [redacted], endangering the scheme as a whole • Does not address concerns from both small and large businesses that now not enough time to prepare for launch • Does not address some outstanding uncertainties e.g. UK Internal Market Act, pricing and labelling. • Potential for significant consumer confusion

30. **Handling.** If this option is chosen that the unchanged launch date should be announced immediately to provide certainty for business along with the recommended de-risking options above. Key messages would be:
- DRS continues to have strong public support and is the right thing to do to improve recycling, reduce littering and emissions and is central to our mission to achieving Net Zero in Scotland.

- An extension to the go live date was announced in December 2021, giving industry additional time to prepare for the launch in August. However, we understand that implementing DRS is a big change for some smaller businesses to manage.
- We have listened to these concerns from businesses and have put a package of new measures in place to support them.
- We will continue to urgently press UKG for an exclusion to the IMA.

Option 2 - Reschedule launch to 1 March 2024 (6.5 month extension) or 16 August 2024 (one year extension) or 1 October 2025 (to align with UKG scheme).

31. The recommended delay is 6.5 months to a launch on 1 March 2024 allowing business 10 months to get ready (if announced before 1 May). A rescheduled launch would allow more time to:
- provide clarity on outstanding uncertainties such as the UK Internal Market Act and wider operational requirements
 - reduce risks, notably through end-to-end user testing of the scheme. End to end testing could start from August 2023.
 - enable business (particularly small producers, and retailers) to address many of the practical issues raised, including adapting to any de-scoping
 - further develop any non-legislative support for small businesses, including SEPA's approach to compliance
 - [Redacted]

32. A key risk of delay is the loss of momentum and confidence in DRS. Consideration is currently being given to whether there is a **project milestone** in August 2023 to demonstrate progress with the scheme, and increase consumer and business confidence. This could take the form of retailer registration or live testing, but will need to explore further with CSL and retailers. Further advice to follow on this matter.

33. There are **significant costs and risks of delay for CSL and businesses** that have prepared for an August launch date significant. These financial liabilities sit with business (including CSL), given their obligations under the DRS regulations. However, **if Scottish Government announces a delay, some businesses have indicated they will seek recompense from Scottish Ministers.**
[Redacted].

34. A summary of the anticipated costs associated with a delay is set out below:

CSL as scheme administrator

- Redacted Longer delays would result in much higher costs and significant risk to the financial viability of CSL.
- [Redacted]²³
- [Redacted]
- [Redacted]

² Redacted

³ Redacted

Producers

- Large drinks producers have invested [redacted] establishing CSL and preparing for the implementation of DRS in August 2023. Some investment may be unrecoverable if any delay; a longer delay will mean more is unrecoverable.
- At present large drinks producers will be exempted from paying Packaging Recycling Note (PRN) obligations on DRS scheme articles in 2023. This will result in cost savings for large producers in 2023. If DRS is delayed this exemption could be upheld, though Defra (who must make the changes as it is a UK-wide obligation) may not agree to this. The value of those cost savings is determined by materials markets, so is not possible to quantify. Further advice to follow.

Retailers

- CSL estimate that large retailers have committed spend of [redacted] in the infrastructure necessary to comply with the DRS regulations. A short delay would have limited impact on this investment, but retailers will not recoup any costs until the scheme is live. A longer delay increases the risk that investments is unrecoverable. Many retailers have called for a delay.
- We understand that many small retailers have not yet made significant changes to prepare for DRS, but those that have done may seek compensation for the costs of purchasing or leasing reverse vending machines or the loss of sales space.

35. In addition to the costs to business, around £250,000 of producer registration fees paid to SEPA for 2023 would need to be rolled over or refunded. If a six month delay, we anticipate that this could be rolled over to 2024. A longer delay would require producers to re-register by another specified date in advance of the delayed launch. Any scenario that results in fewer producer registrations and / or higher non-compliance will create additional costs for SEPA, currently estimated to be [redacted]

36. **A fundamental risk of delay is reduced confidence in DRS** on the part of producers, retailers and CSL's financiers, contractors and staff. There is a risk that industry could push for further delay or alignment with the UK scheme. Counteracting this will need stronger communications from Scottish Government.

37. Pros and Cons of rescheduled launch

<i>Pros</i>	<i>Cons</i>
<ul style="list-style-type: none">• Significant reduction in the risks identified in the GR of CSL readiness and governance• Package of simplification and descoping would benefit small producers and other sectors.• Extra time will allow retailers and producers (particularly smaller businesses) more time to prepare <i>if</i> there is a clear focus on the use of any delay	<ul style="list-style-type: none">• Risk of loss of momentum or loss of confidence in the DRS as a whole or support of businesses who are ready• [Redacted]• Risk that businesses ready for 16 August launch will seek compensation for any financial loss.• Reputational risks if Scottish Government seen to be unable to implement major

<ul style="list-style-type: none"> • Provide time for CSL/partners to work more with businesses to ensure all information is communicated. • More time to address outstanding uncertainties e.g. UK Internal Market Act, pricing and labelling. 	<p>projects and / or meet environmental commitments.</p>
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38. **Handling.** Any delay in making an announcement prolongs uncertainty for businesses given the investment and intensive industry-wide preparations that are currently underway to meet the 16 August launch date. We would therefore recommend announcing a **reschedule of 6 months) to a launch on 1 March 2024 allowing business 10 months to get ready** (if announced before 1 May).

39. Key messages would be:

- DRS continues to have strong public support and is the right thing to do to improve recycling, reduce littering and emissions and is central to our mission to achieving Net Zero in Scotland.
- However, we understand that implementing DRS is a big change for businesses to manage and, while some are ready, others have asked for more time to prepare.
- Also, the UK Government still has not confirmed an exclusion from the Internal Market Act and we know businesses need clarity as soon as possible.
- That is why, in addition to providing more time to prepare for the launch of the scheme, we have put a package of measures in place to support both producers and retailers. We will continue to work closely with industry ahead of the launch to ensure all businesses are ready to implement this transformational policy, and we will continue to press UK Government for urgent clarity on an exclusion.

Option 3 - Reschedule with phased launch

40. **What is the option?** Delay as option 2 but with the option of phasing in some elements to test and show viability. A phased launch would require some delay to scheme launch for all businesses, since it would require reconfiguration of systems and infrastructure. The options considered for phasing were by major category (soft drinks or alcohol, material (PET, cans or glass) or geography. None appear to have industry support.

41. Consultation indicated that a phased launch could most feasibly be undertaken by product category, likely soft drinks, due to the lower impact on competition. [redacted]

42. Category or material phasing would require (i) significant analysis to develop a full impact assessment [redacted], (ii) financial modelling by CSL to understand the implications of any phased launch (which they have indicated would take a number of weeks to do), and (iii) substantial engagement with drinks businesses and retailers to understand the willingness and practical implications of this approach. Given these challenges, many businesses would likely seek a longer delay to the scheme to allow the issues around phasing to be considered.

43. Geographic testing has several times been considered as part of scheme launch, but without separate bar codes it is not feasible to determine in complex supply chains where an item will be distributed to. In addition, this would cause significant risk of fraud with people moving products across the country to redeem the deposit when they did not pay the deposit in the first place.
44. While phasing will have significant challenges noted above there may be scope to test some of the infrastructure and systems with a small group of volunteer companies. This may allow CSL, BIFFA and other partners the opportunity to showcase their readiness from August onwards. We will work with CSL and other partners to consider further what this may look like.

Pros & Cons of reschedule with phased launch

<i>Pros</i>	<i>Cons</i>
<ul style="list-style-type: none"> • Phased introduction offers opportunity to test the infrastructure and technology with lower risk • Could provide extra support to the most vocal small businesses (primarily in the alcohol sector) • More time to address outstanding uncertainties e.g. UK Internal Market Act, pricing and labelling 	<ul style="list-style-type: none"> • Key stakeholders have indicated they would not support any phasing of the scheme (due competitive disadvantage). • [Redacted]. • Extra cost to businesses and high risk of opposition from previously supportive large businesses/partners • Risk that the phased launch fails due to splitting from wider products/materials and risks scheme in general • May be seen to appease businesses that oppose the scheme (or unprepared) at cost to those that have invested to prepare. • Potential consumer/retailer confusion

45. **Handling.** This option would require substantial further engagement with industry before making any announcement. Depending on the preferred length of delay, we would recommend waiting until we have business agreement and have [redacted]

Next steps and communications

46. The above options have been discussed with Ms Slater and Ms McAllan. Following a decision from the First Minister, officials will work to finalise a package for announcement. The options selected above will determine the communications approach. However, we suggest the following approach may be most appropriate to ensure businesses have the clarity they need.
- Announce the go live date of scheme. All options would require to be announced to Parliament first, likely to be around 17-20 April.
 - Following the announcement, Ministerial meetings with stakeholders will be arranged to engage them at the earliest opportunity to redouble their efforts to prepare for the new launch date.
 - Depending on the policy announcement, consideration can be given to publishing a full set of actions taken concurrently to put some of the evidence base for making the announcement in the public domain.

- Key messages and a full media handling plan will be worked up following confirmation of Ministers' preferred options – however, a significant objective of any comms approach will be demonstrating the Scottish Government's commitment to listen to business.

47. To help prepare the ground with business we recommend that the Cabinet Secretary for Net Zero and Ms Slater host two meetings on 17 or 18 April: the first with CSL producer members and trade associations, and the second with retailer members and associations. Whilst they cannot be informed of any decision ahead of parliament they can be engaged around the shape of our proposals. These meetings would also be an opportunity for Ministers to demonstrate leadership in engaging with some of the largest businesses in the country and taking on board their feedback.

48. SG policy and comms will work closely with partners (Circularity Scotland, ZWS and SEPA) to ensure businesses are getting consistent messaging from all partners and have the clarity they need ahead of implementation. A stakeholder comms plan will also be developed to maximise positive voices in reaction to any announcement and minimise negative voices, as far as possible.

- **Bute House Agreement Implications**

49. The DRS Regulations were made in 2020 prior to the Bute House Agreement. The Bute House Agreement Shared Policy Agreement states "The Scottish Government and Scottish Green Party share an ambition to advance Scotland's circular economy...including extended producer responsibility". DRS is part of extended producer responsibility and any significant delay or reduction in the ambitions of the DRS may risk this agreement.

- **Financial and Legal Considerations**

50. [Redacted]

51. [Redacted]

- **Sensitivities**

52. This work is commercially sensitive and any decision is likely to have a market impact. As above we will provide further advice on this.

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- **Conclusions and next Steps**

53. We ask you to consider the options as recommended above and advise on next steps.

Kevin Quinlan
Director for Environment & Forestry

Cabinet Secretaries and Ministers Copy List	For Action	For Information Portfolio interest	For Information Constituency interest	For Information General awareness
Deputy First Minister		X		
Cabinet Secretary for Net Zero and Just Transition		X		
Cabinet Secretary for Constitution, External Affairs & Culture		X		
Cabinet Secretary for Rural Affairs Land Reform & Islands		X		
Cabinet Secretary for Wellbeing Economy, Fair Work and Energy		X		
Minister for Green Skills, Circular Economy & Biodiversity		X		
Lord Advocate				X
Solicitor General				X

Officials Copy List

Permanent Secretary
 DG Net Zero
 DG Strategy and External Affairs; DG Economy; DG Corporate
 Director of Environment and Forestry
 Michelle Quinn,
 Nick Ford
 Aidan Grisewood
 Andy Bruce, [Redacted]
 [Redacted]
 David McPhee / Elisabeth Campbell, Deputy Directors DRS
 [Redacted] - DRS
 [Redacted], Office of the Permanent Secretary
 Solicitor to the Scottish Government
 Alison Coull, [Redacted], DRS SGLD
 Parliament and Legislation Unit SSI Programme
 Legal Secretariat to the Lord Advocate
 [Redacted], Communications
 Communications Net Zero and Rural Affairs
 Special Advisors: Harry Huyton, Callum McCaig, Colin McAllister, Ewan Crawford
 David Fleetwood

